



ENTERPRISE FUNDS

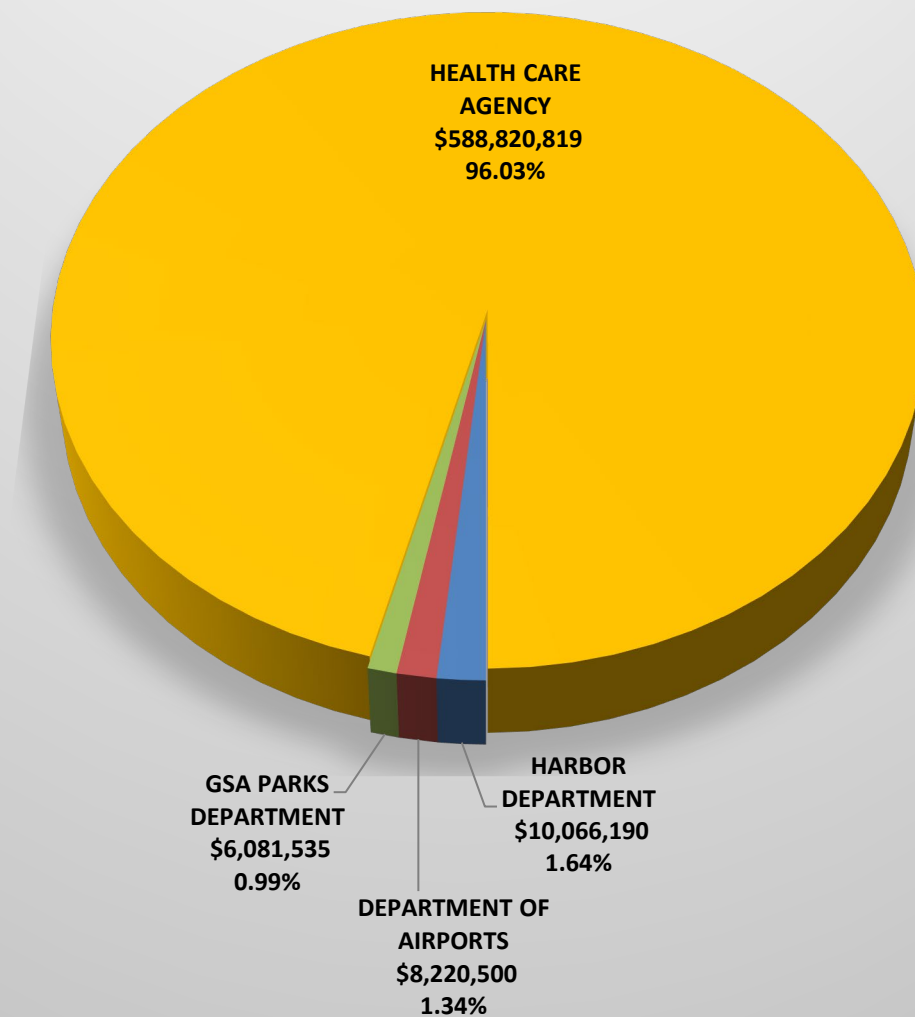
COUNTY OF VENTURA | CALIFORNIA





COUNTY OF VENTURA
SUMMARY OF FINANCING REQUIREMENTS (USES)
ENTERPRISE FUNDS
FISCAL YEAR 2018-19

\$613,189,044



Excludes Fixed Assets and Retirement of LT Debts

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES

HARBOR ADMINISTRATION - 5100

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 10,590,951 | 8,935,610 | 10,502,290 | 10,502,290 | 10,502,290 |
| TOTAL REVENUES | 8,714,641 | 9,838,930 | 8,858,450 | 8,858,450 | 8,858,450 |
| NET INCOME (LOSS) | (1,876,310) | 903,320 | (1,643,840) | (1,643,840) | (1,643,840) |
| AUTH POSITIONS | | | 40 | 40 | 40 |
| FTE POSITIONS | | | 40 | 40 | 40 |

BUDGET UNIT DESCRIPTION:

This budget unit includes all Harbor Enterprise Fund operations. The Harbor Department operates Channel Islands Harbor, the "Gateway to the Channel Islands," as a recreational and business facility. The Harbor consists of approximately 310 acres of land and water. Services are provided to water areas to the north (Mandalay Bay, Westport and Seabridge) on a reimbursement basis by agreement with the City of Oxnard. Immediately adjacent to the Harbor are two miles of County-owned public beaches and the State-owned La Janelle Shipwreck and Beach, which are also managed (lifeguarding and maintenance) by this Department on behalf of the County General Fund. The Department oversees 31 master leases with private sector businesses, as well as a County fuel dock, small boat and commercial fishing marinas, a public launch ramp, and several public parks and docks. Primary emphasis for FY 2018-19 will be making substantial progress in new development, with construction beginning on the Casa Sirena replacement in first part of the fiscal year, and the construction of the New Administration Building.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

| | | FUND E200 | HARBOR ENTERPRISE | | |
|---|------|-------------------|----------------------------------|------------------------|--|
| | | SERVICE ACTIVITY: | RECREATION FACILITIES | | |
| | | UNIT 5100 | HARBOR ADMINISTRATION | | |
| OPERATING DETAIL | | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
| 1 | | 2 | 3 | 4 | 5 |
| OPERATING INCOME | | | | | |
| SALES AND USE TAXES | 8601 | 118,576 | 141,058 | 132,000 | 132,000 |
| TOTAL TAXES | | 118,576 | 141,058 | 132,000 | 132,000 |
| COMMERCIAL ACTIVITY PERMIT | 8771 | 14,543 | 18,330 | 14,000 | 14,000 |
| OTHER LICENSES AND PERMITS | 8799 | 39,341 | 33,849 | 20,000 | 20,000 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 53,884 | 52,179 | 34,000 | 34,000 |
| VEHICLE CODE FINES | 8811 | 34,314 | 43,971 | 21,000 | 21,000 |
| FORFEITURES AND PENALTIES | 8831 | 26,967 | 17,474 | 16,125 | 16,125 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 61,281 | 61,445 | 37,125 | 37,125 |
| RENTS AND CONCESSIONS | 8931 | 5,059,746 | 5,152,489 | 4,763,745 | 4,763,745 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 5,059,746 | 5,152,489 | 4,763,745 | 4,763,745 |
| STATE OTHER | 9252 | 19,630 | 11,801 | 10,000 | 10,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 19,630 | 11,801 | 10,000 | 10,000 |
| CONTRACT REVENUE | 9703 | 1,196,674 | 1,214,674 | 1,094,000 | 1,094,000 |
| OTHER INTERFUND REVENUE | 9729 | 3,000 | 3,000 | 3,000 | 3,000 |
| COST ALLOCATION PLAN REVENUE | 9731 | 0 | 35,536 | 2,455 | 2,455 |
| TOTAL CHARGES FOR SERVICES | | 1,199,674 | 1,253,210 | 1,099,455 | 1,099,455 |
| OTHER SALES | 9751 | 1,788,508 | 2,200,057 | 1,950,000 | 1,950,000 |
| CASH OVERAGE | 9789 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | 9790 | 421,555 | 206,614 | 157,125 | 157,125 |
| TOTAL MISCELLANEOUS REVENUES | | 2,210,064 | 2,406,671 | 2,107,125 | 2,107,125 |
| TOTAL OPERATING INCOME | | 8,722,855 | 9,078,854 | 8,183,450 | 8,183,450 |
| OPERATING EXPENSE | | | | | |
| REGULAR SALARIES | 1101 | 2,190,886 | 2,246,140 | 2,792,975 | 2,792,975 |
| EXTRA HELP | 1102 | 203,094 | 285,726 | 244,550 | 244,550 |
| OVERTIME | 1105 | 78,548 | 80,030 | 55,925 | 55,925 |
| SUPPLEMENTAL PAYMENTS | 1106 | 88,958 | 89,705 | 118,275 | 118,275 |
| TERMINATIONS | 1107 | 69,327 | 215,310 | 106,625 | 106,625 |
| RETIREMENT CONTRIBUTION | 1121 | 906,894 | 929,971 | 1,141,125 | 1,141,125 |
| OASDI CONTRIBUTION | 1122 | 67,432 | 84,665 | 102,275 | 102,275 |
| FICA MEDICARE | 1123 | 37,667 | 42,962 | 49,700 | 49,700 |
| SAFE HARBOR | 1124 | 19,757 | 21,118 | 25,300 | 25,300 |
| RETIREE HEALTH PAYMENT 1099 | 1128 | 10,088 | 14,019 | 24,400 | 24,400 |
| GROUP INSURANCE | 1141 | 246,002 | 289,937 | 386,975 | 386,975 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 362 | 1,087 | 550 | 550 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 2,503 | 2,175 | 2,300 | 2,300 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 5,659 | 7,109 | 9,550 | 9,550 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 198,923 | 176,358 | 190,500 | 190,500 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

| | | FUND E200 | HARBOR ENTERPRISE | | |
|---|------|-------------------|----------------------------------|------------------------|--|
| | | SERVICE ACTIVITY: | RECREATION FACILITIES | | |
| | | UNIT 5100 | HARBOR ADMINISTRATION | | |
| OPERATING DETAIL | | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
| 1 | | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | | |
| 401K PLAN | 1171 | 49,051 | 53,482 | 74,175 | 74,175 |
| CAPITALIZED LABOR DECREASE | 1994 | (27,075) | (20,597) | 0 | 0 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 4,148,074 | 4,519,197 | 5,325,200 | 5,325,200 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 13,931 | 15,406 | 5,500 | 5,500 |
| UNIFORM ALLOWANCE | 2022 | 11,700 | 10,900 | 13,200 | 13,200 |
| COMMUNICATIONS | 2031 | 6,807 | 7,478 | 6,000 | 6,000 |
| VOICE DATA ISF | 2032 | 43,318 | 35,936 | 54,150 | 54,150 |
| RADIO COMMUNICATIONS ISF | 2033 | 21,266 | 18,879 | 10,825 | 10,825 |
| JANITORIAL SUPPLIES | 2054 | 23,712 | 28,493 | 20,000 | 20,000 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 4,717 | 3,208 | 0 | 0 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 2,091 | 3,086 | 0 | 0 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 18,746 | 20,853 | 35,925 | 35,925 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 53,099 | 42,360 | 92,975 | 92,975 |
| INCOME PROTECTION PLAN PAYMENTS | 2080 | 21,044 | 32,237 | 32,250 | 32,250 |
| EQUIPMENT MAINTENANCE CONTRACTS | 2102 | 37,754 | 38,177 | 51,000 | 51,000 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 77,564 | 60,300 | 75,000 | 75,000 |
| ROAD SUPPLIES | 2105 | 1,572 | 3,360 | 4,000 | 4,000 |
| BUILDING AND IMPROVEMENTS SUPPLIES AND PARTS | 2111 | 56,175 | 12,007 | 40,000 | 40,000 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 8,261 | 12,047 | 27,000 | 27,000 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 0 | 94 | 15,000 | 15,000 |
| MEDICAL CLAIMS ISF | 2122 | 0 | 0 | 0 | 0 |
| MEMBERSHIPS AND DUES | 2131 | 8,447 | 6,536 | 8,000 | 8,000 |
| CASH SHORTAGE | 2156 | 0 | 0 | 0 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 107,902 | 70,436 | 88,600 | 88,600 |
| MISCELLANEOUS EXPENSE | 2159 | 170,376 | 177,447 | 182,000 | 182,000 |
| OFFICE SUPPLIES | 2161 | 5,816 | 4,730 | 16,000 | 16,000 |
| PRINTING AND BINDING NON ISF | 2162 | 4,328 | 2,242 | 14,500 | 14,500 |
| BOOKS AND PUBLICATIONS | 2163 | 0 | 887 | 0 | 0 |
| MAIL CENTER ISF | 2164 | 4,589 | 4,605 | 4,700 | 4,700 |
| PURCHASING CHARGES ISF | 2165 | 13,722 | 14,008 | 14,500 | 14,500 |
| GRAPHICS CHARGES ISF | 2166 | 2,206 | 1,801 | 800 | 800 |
| COPY MACHINE CHGS ISF | 2167 | 1,406 | 1,240 | 1,425 | 1,425 |
| STORES ISF | 2168 | 1 | 0 | 1,000 | 1,000 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 5,386 | 5,153 | 4,000 | 4,000 |
| ATTORNEY SERVICES | 2185 | 83,264 | 114,584 | 140,000 | 140,000 |
| CREDIT CARD FEES | 2190 | 43,461 | 47,836 | 48,500 | 48,500 |
| COLLECTION AND BILLING SERVICES | 2191 | 3,409 | 4,228 | 4,000 | 4,000 |
| TEMPORARY HELP | 2192 | 923 | 330 | 0 | 0 |
| MARKETING AND ADVERTISING | 2193 | 49,226 | 52,409 | 80,000 | 80,000 |
| CONTRIBUTIONS AND GRANTS TO NON GOVERNMENTAL AGEN | 2196 | 50,000 | 50,000 | 50,000 | 50,000 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 398,616 | 588,387 | 599,225 | 599,225 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 11,782 | 5,127 | 6,000 | 6,000 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

| | | FUND E200 | HARBOR ENTERPRISE | | |
|--|------|-------------------|-----------------------|-------------|---|
| | | SERVICE ACTIVITY: | RECREATION FACILITIES | | |
| | | UNIT 5100 | HARBOR ADMINISTRATION | | |
| OPERATING DETAIL | | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| | | ACTUAL | ACTUAL * ESTIMATED | RECOMMENDED | ADOPTED BY THE BOARD OF SUPERVISORS |
| 1 | | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | | |
| INFORMATION TECHNOLOGY ISF | 2202 | 20,340 | 22,508 | 20,975 | 20,975 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 815 | 815 | 825 | 825 |
| SPECIAL SERVICES ISF | 2206 | 1,510 | 30 | 0 | 0 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 99 | 376 | 1,000 | 1,000 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 65,981 | 78,457 | 95,750 | 95,750 |
| COMPUTER EQUIPMENT <5000 | 2261 | 5,441 | 5,825 | 10,000 | 10,000 |
| FURNITURE AND FIXTURES <5000 | 2262 | 685 | 0 | 0 | 0 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 300 | 300 |
| MINOR EQUIPMENT | 2264 | 7,876 | 31,875 | 3,000 | 3,000 |
| TRAINING ISF | 2272 | 0 | 0 | 700 | 700 |
| EDUCATION CONFERENCE AND SEMINARS | 2273 | 8,539 | 9,390 | 5,000 | 5,000 |
| PRIVATE VEHICLE MILEAGE | 2291 | 7,416 | 8,265 | 8,750 | 8,750 |
| TRAVEL EXPENSE | 2292 | 8,794 | 14,873 | 13,000 | 13,000 |
| GAS AND DIESEL FUEL NON ISF | 2294 | 1,360,387 | 1,741,971 | 1,650,000 | 1,650,000 |
| TRANSPORTATION EXPENSE | 2299 | 4,787 | 2,925 | 9,000 | 9,000 |
| GAS AND DIESEL FUEL ISF | 2301 | 15,625 | 17,001 | 69,040 | 69,040 |
| TRANSPORTATION CHARGES ISF | 2302 | 46,281 | 43,584 | 55,475 | 55,475 |
| MOTORPOOL ISF | 2303 | 0 | 286 | 0 | 0 |
| TRANSPORTATION WORK ORDER | 2304 | 6,618 | 2,664 | 0 | 0 |
| UTILITIES | 2311 | 170,949 | 174,251 | 166,100 | 166,100 |
| CAPITALIZED SERVICES AND SUPPLIES DECREASE | 2994 | (6,927) | (124,652) | 0 | 0 |
| TOTAL SERVICES AND SUPPLIES | | 3,091,830 | 3,527,248 | 3,854,990 | 3,854,990 |
| DEPRECIATION EXPENSE | 3611 | 829,885 | 830,875 | 800,550 | 800,550 |
| TOTAL OTHER CHARGES | | 829,885 | 830,875 | 800,550 | 800,550 |
| TOTAL OPERATING EXPENSE | | 8,069,789 | 8,877,320 | 9,980,740 | 9,980,740 |
| OPERATING INCOME (LOSS) | | 653,065 | 201,534 | (1,797,290) | (1,797,290) |
| NON-OPERATING REVENUE | | | | | |
| INVESTMENT INCOME | 8911 | 87,470 | 160,076 | 75,000 | 75,000 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 87,470 | 160,076 | 75,000 | 75,000 |
| TOTAL NON-OPERATING REVENUE | | 87,470 | 160,076 | 75,000 | 75,000 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 740,535 | 361,610 | (1,722,290) | (1,722,290) |
| NON-OPERATING EXPENSE | | | | | |
| INTEREST LONG TERM TECP | 3412 | 0 | 0 | 0 | 0 |
| INTEREST ON LEASE PURCHASE PAYMENTS | 3451 | 50,175 | 50,583 | 81,550 | 81,550 |
| TOTAL OTHER CHARGES | | 50,175 | 50,583 | 81,550 | 81,550 |
| TOTAL NON-OPERATING EXPENSE | | 50,175 | 50,583 | 81,550 | 81,550 |

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 5100 HARBOR ADMINISTRATION

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

NON-OPERATING EXPENSE

| | | | | |
|--|----------------|----------------|--------------------|--------------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 690,360 | 311,027 | (1,803,840) | (1,803,840) |
|--|----------------|----------------|--------------------|--------------------|

OPERATING TRANSFERS

| | | | | | |
|--------------------------------------|------|----------------|----------------|----------------|----------------|
| INTRAFUND COST ALLOCATION INCR | 5121 | 0 | (2,332,241) | (2,963,791) | (2,963,791) |
| INTRAFUND COST ALLOCATION DECR | 5122 | 0 | 2,332,241 | 2,963,791 | 2,963,791 |
| TOTAL OTHER FINANCING USES | | 0 | 0 | 0 | 0 |
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 600,000 | 600,000 | 600,000 | 600,000 |
| TOTAL OTHER FINANCING SOURCES | | 600,000 | 600,000 | 600,000 | 600,000 |
| TOTAL OPERATING TRANSFERS | | 600,000 | 600,000 | 600,000 | 600,000 |

| | | | | |
|-----------------------------|------------------|----------------|--------------------|--------------------|
| CHANGE IN NET ASSETS | 1,290,360 | 911,027 | (1,203,840) | (1,203,840) |
|-----------------------------|------------------|----------------|--------------------|--------------------|

NET ASSETS - BEGINNING BALANCE
NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|---|------|----------------|--------------|----------------|----------------|
| LEASE PURCHASE PYMT PRINCIPAL | 3311 | 402,293 | 432,707 | 440,000 | 440,000 |
| DEBT CONTRA | 3992 | (410,000) | (425,000) | 0 | 0 |
| TOTAL OTHER CHARGES | | (7,707) | 7,707 | 440,000 | 440,000 |
| TOTAL RETIREMENT OF LONG TERM DEBT | | (7,707) | 7,707 | 440,000 | 440,000 |

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FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES

HARBOR CAPITAL PROJECTS DIVISION - 5150

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 2,309,283 | 404,794 | 2,308,900 | 2,308,900 | 2,308,900 |
| TOTAL REVENUES | 0 | 1,385 | 226,035 | 226,035 | 226,035 |
| NET INCOME (LOSS) | (2,309,283) | (403,409) | (2,082,865) | (2,082,865) | (2,082,865) |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

The Harbor Department maintains its own Capital Projects Division. This Division coordinates the planning, design and construction of capital improvements.

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 5150 HARBOR CAPITAL PROJECTS DIVISION

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|-----------------------------------|------|----------|--------------|----------------|----------------|
| CONTRACT REVENUE | 9703 | 0 | 0 | 225,000 | 225,000 |
| COST ALLOCATION PLAN REVENUE | 9731 | 0 | 1,385 | 1,035 | 1,035 |
| TOTAL CHARGES FOR SERVICES | | 0 | 1,385 | 226,035 | 226,035 |
| TOTAL OPERATING INCOME | | 0 | 1,385 | 226,035 | 226,035 |

OPERATING EXPENSE

| | | | | | |
|------------------------------------|------|----------------|--------------|----------------|----------------|
| VOICE DATA ISF | 2032 | 0 | 0 | 3,825 | 3,825 |
| COST ALLOCATION PLAN CHARGES | 2158 | 944 | 0 | 0 | 0 |
| MAIL CENTER ISF | 2164 | 0 | 11 | 0 | 0 |
| PURCHASING CHARGES ISF | 2165 | 68 | 69 | 75 | 75 |
| TOTAL SERVICES AND SUPPLIES | | 1,012 | 81 | 3,900 | 3,900 |
| TOTAL OPERATING EXPENSE | | 1,012 | 81 | 3,900 | 3,900 |
| OPERATING INCOME (LOSS) | | (1,012) | 1,304 | 222,135 | 222,135 |

OPERATING TRANSFERS

| | | | | | |
|--------------------------------------|------|----------|----------|----------|----------|
| LONGTERM DEBT PROCEEDS | 9841 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 |
| TOTAL OPERATING TRANSFERS | | 0 | 0 | 0 | 0 |

| | | | | | |
|--------------------------------|--|----------------|--------------|----------------|----------------|
| CHANGE IN NET ASSETS | | (1,012) | 1,304 | 222,135 | 222,135 |
| NET ASSETS - BEGINNING BALANCE | | | | | |
| NET ASSETS - ENDING BALANCE | | | | | |

FIXED ASSETS

| | | | | | |
|--|------|----------------|----------------|------------------|------------------|
| LAND IMPROVEMENTS | 4012 | 0 | 0 | 100,000 | 100,000 |
| BUILDINGS AND IMPROVEMENTS | 4111 | 164,368 | 297,730 | 295,000 | 295,000 |
| OTHER PROFESSIONAL AND SPECIAL SERVICES 1099 | 4118 | 170,397 | 24,467 | 1,560,000 | 1,560,000 |
| EQUIPMENT | 4601 | 0 | 82,517 | 350,000 | 350,000 |
| TOTAL FIXED ASSETS | | 334,765 | 404,713 | 2,305,000 | 2,305,000 |
| TOTAL FIXED ASSETS | | 334,765 | 404,713 | 2,305,000 | 2,305,000 |

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED

OXNARD AIRPORT - 5000

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 2,711,807 | 2,474,662 | 2,686,900 | 2,686,900 | 2,686,900 |
| TOTAL REVENUES | 1,536,100 | 1,363,208 | 1,269,400 | 1,269,400 | 1,269,400 |
| NET INCOME (LOSS) | (1,175,707) | (1,111,454) | (1,417,500) | (1,417,500) | (1,417,500) |
| AUTH POSITIONS | | | 9 | 9 | 9 |
| FTE POSITIONS | | | 9 | 9 | 9 |

BUDGET UNIT DESCRIPTION:

This budget provides for the ongoing administration, operation and maintenance of the Oxnard Airport. The Airport is certificated to provide commercial airline service, but currently only provides general aviation services to Ventura County. Based on a 2008 Economic Benefit Study, the Airport is responsible, directly and indirectly, for approximately 635 local jobs and \$80.2 million in revenue for the local service area. Visitor spending in 2008 was \$5.5 million. General Aviation visitors contributed an additional \$1.5 million in spending. In addition there are 130 privately owned aircraft, which serve local businesses and personal uses. The Airport has approximately 80,000 flight operations annually. The Oxnard Airport and its 17 business units employ approximately 150 personnel. Total payroll at the Airport complex exceeds \$7 million annually.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5000 OXNARD AIRPORT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|--|------|------------------|------------------|------------------|------------------|
| COMMERCIAL ACTIVITY PERMIT | 8771 | 9,102 | (1,401) | 9,000 | 9,000 |
| SPECIAL USE PERMIT | 8772 | 240,240 | 80,080 | 0 | 0 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 249,342 | 78,679 | 9,000 | 9,000 |
| VEHICLE CODE FINES | 8811 | 730 | 858 | 1,000 | 1,000 |
| FORFEITURES AND PENALTIES | 8831 | 1,560 | 2,816 | 4,100 | 4,100 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 2,290 | 3,674 | 5,100 | 5,100 |
| RENTS AND CONCESSIONS | 8931 | 1,257,103 | 1,276,844 | 1,255,100 | 1,255,100 |
| ROYALTIES | 8951 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 1,257,103 | 1,276,844 | 1,255,100 | 1,255,100 |
| COST ALLOCATION PLAN REVENUE | 9731 | 49 | 31 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 49 | 31 | 0 | 0 |
| MISCELLANEOUS REVENUE | 9790 | 2,338 | 3,980 | 200 | 200 |
| TOTAL MISCELLANEOUS REVENUES | | 2,338 | 3,980 | 200 | 200 |
| TOTAL OPERATING INCOME | | 1,511,123 | 1,363,208 | 1,269,400 | 1,269,400 |

OPERATING EXPENSE

| | | | | | |
|---|------|----------------|----------------|------------------|------------------|
| REGULAR SALARIES | 1101 | 361,893 | 386,238 | 441,400 | 441,400 |
| OVERTIME | 1105 | 25,133 | 35,108 | 21,000 | 21,000 |
| SUPPLEMENTAL PAYMENTS | 1106 | 7,293 | 8,111 | 15,100 | 15,100 |
| TERMINATIONS | 1107 | 1,685 | 3,716 | 2,100 | 2,100 |
| CALL BACK STAFFING | 1108 | 474 | 0 | 0 | 0 |
| RETIREMENT CONTRIBUTION | 1121 | 151,448 | 167,282 | 101,700 | 101,700 |
| OASDI CONTRIBUTION | 1122 | 10,640 | 11,732 | 28,300 | 28,300 |
| FICA MEDICARE | 1123 | 5,511 | 6,143 | 6,600 | 6,600 |
| GROUP INSURANCE | 1141 | 61,423 | 75,171 | 82,600 | 82,600 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 12 | 279 | 0 | 0 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 373 | 332 | 400 | 400 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 12,970 | 17,349 | 29,500 | 29,500 |
| 401K PLAN | 1171 | 4,823 | 6,136 | 5,600 | 5,600 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ INCRE | 1991 | 233,047 | 253,720 | 282,800 | 282,800 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 876,725 | 971,318 | 1,017,100 | 1,017,100 |
| AGRICULTURAL | 2011 | 7,137 | 0 | 3,100 | 3,100 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 12,580 | 3,170 | 16,700 | 16,700 |
| UNIFORM ALLOWANCE | 2022 | 3,200 | 3,200 | 4,000 | 4,000 |
| COMMUNICATIONS | 2031 | 0 | 0 | 500 | 500 |
| VOICE DATA ISF | 2032 | 4,155 | 3,719 | 4,800 | 4,800 |
| RADIO COMMUNICATIONS ISF | 2033 | 7,161 | 6,576 | 6,000 | 6,000 |
| JANITORIAL SUPPLIES | 2054 | 3,825 | 6,621 | 2,300 | 2,300 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 22,462 | 26,934 | 9,300 | 9,300 |

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5000 OXNARD AIRPORT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|-----------------------|------------------------|--|
| | | ACTUAL * ESTIMATED | | |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|---|------|----------------|----------------|----------------|----------------|
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 180 | 290 | 2,200 | 2,200 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 24,017 | 10,346 | 8,500 | 8,500 |
| EQUIPMENT MAINTENANCE | 2101 | 3,809 | 5,252 | 21,800 | 21,800 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 11,617 | 6,836 | 23,000 | 23,000 |
| BUILDING AND IMPROVEMENTS SUPPLIES AND PARTS | 2111 | 1,856 | 13,271 | 17,600 | 17,600 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 64,973 | 94,740 | 92,800 | 92,800 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 0 | 0 | 600 | 600 |
| FACILITIES PROJECTS ISF | 2115 | 12,820 | 0 | 0 | 0 |
| OTHER MAINTENANCE ISF | 2116 | 207 | 0 | 0 | 0 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 920 | 858 | 500 | 500 |
| MEMBERSHIPS AND DUES | 2131 | 2,823 | 2,711 | 4,300 | 4,300 |
| COST ALLOCATION PLAN CHARGES | 2158 | 35,785 | 20,892 | 21,700 | 21,700 |
| MISCELLANEOUS EXPENSE | 2159 | 9,880 | 22,399 | 20,800 | 20,800 |
| OFFICE SUPPLIES | 2161 | 597 | 82 | 2,400 | 2,400 |
| PRINTING AND BINDING NON ISF | 2162 | 1,423 | (493) | 3,100 | 3,100 |
| BOOKS AND PUBLICATIONS | 2163 | 3 | (3) | 600 | 600 |
| PURCHASING CHARGES ISF | 2165 | 2,049 | 2,093 | 2,200 | 2,200 |
| STORES ISF | 2168 | 0 | 0 | 0 | 0 |
| ATTORNEY SERVICES | 2185 | 16,834 | 1,411 | 0 | 0 |
| COLLECTION AND BILLING SERVICES | 2191 | 8,500 | 0 | 0 | 0 |
| MARKETING AND ADVERTISING | 2193 | 3,454 | 0 | 15,000 | 15,000 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 42,266 | 33,316 | 72,500 | 72,500 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 90 | 0 | 3,700 | 3,700 |
| INFORMATION TECHNOLOGY ISF | 2202 | 0 | 240 | 1,500 | 1,500 |
| PUBLIC WORKS ISF CHARGES | 2205 | 0 | 0 | 6,000 | 6,000 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 0 | 0 | 1,400 | 1,400 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 3,259 | 3,259 | 9,600 | 9,600 |
| COMPUTER EQUIPMENT <5000 | 2261 | 0 | 0 | 0 | 0 |
| FURNITURE AND FIXTURES <5000 | 2262 | 0 | 0 | 1,300 | 1,300 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 4,400 | 4,400 |
| MINOR EQUIPMENT | 2264 | 0 | 387 | 2,500 | 2,500 |
| LIBRARY BOOKS AND PUBLICATIONS | 2271 | 0 | 0 | 0 | 0 |
| TRAINING ISF | 2272 | 0 | 0 | 0 | 0 |
| EDUCATION CONFERENCE AND SEMINARS | 2273 | 3,387 | 3,973 | 1,300 | 1,300 |
| PRIVATE VEHICLE MILEAGE | 2291 | 815 | 494 | 2,300 | 2,300 |
| TRAVEL EXPENSE | 2292 | 11,033 | 5,912 | 52,200 | 52,200 |
| GAS AND DIESEL FUEL NON ISF | 2294 | 1,737 | 2,820 | 0 | 0 |
| GAS AND DIESEL FUEL ISF | 2301 | 7,211 | 9,275 | 10,800 | 10,800 |
| TRANSPORTATION CHARGES ISF | 2302 | 21,046 | 20,863 | 21,000 | 21,000 |
| TRANSPORTATION WORK ORDER | 2304 | 23,463 | 17,257 | 0 | 0 |
| UTILITIES | 2311 | 83,287 | 89,257 | 94,700 | 94,700 |
| TOTAL SERVICES AND SUPPLIES | | 459,861 | 417,956 | 569,000 | 569,000 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5000 OXNARD AIRPORT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | |
| DEPRECIATION EXPENSE 3611 | 1,106,103 | 1,085,387 | 1,085,800 | 1,085,800 |
| BAD DEBTS 3711 | 0 | 0 | 15,000 | 15,000 |
| TOTAL OTHER CHARGES | 1,106,103 | 1,085,387 | 1,100,800 | 1,100,800 |
| TOTAL OPERATING EXPENSE | 2,442,688 | 2,474,662 | 2,686,900 | 2,686,900 |
| OPERATING INCOME (LOSS) | (931,566) | (1,111,454) | (1,417,500) | (1,417,500) |
| NON-OPERATING REVENUE | | | | |
| CAPITAL ASSETS GAIN REVENUE 9821 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | 0 | 0 | 0 | 0 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (931,566) | (1,111,454) | (1,417,500) | (1,417,500) |
| CHANGE IN NET ASSETS | (931,566) | (1,111,454) | (1,417,500) | (1,417,500) |
| NET ASSETS - BEGINNING BALANCE | | | | |
| NET ASSETS - ENDING BALANCE | | | | |
| FIXED ASSETS | | | | |
| LAND IMPROVEMENTS 4012 | 24,116 | 0 | 0 | 0 |
| TOTAL FIXED ASSETS | 24,116 | 0 | 0 | 0 |
| TOTAL FIXED ASSETS | 24,116 | 0 | 0 | 0 |

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED

CAMARILLO AIRPORT - 5020

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 4,644,013 | 4,302,333 | 5,114,700 | 5,114,700 | 5,114,700 |
| TOTAL REVENUES | 5,441,600 | 6,087,373 | 5,250,100 | 5,250,100 | 5,250,100 |
| NET INCOME (LOSS) | 797,587 | 1,785,040 | 135,400 | 135,400 | 135,400 |
| | | | | | |
| AUTH POSITIONS | | | 25 | 25 | 25 |
| FTE POSITIONS | | | 25 | 25 | 25 |

BUDGET UNIT DESCRIPTION:

This budget provides for the ongoing administration, operation and maintenance of the Camarillo Airport. The airport provides general aviation services to Ventura County and contributes to the local economy, and is considered a National Asset by the FAA. Based on the most current information available (2008), the airport is responsible, directly or indirectly, for about 830 local jobs and \$163.4 million in economic benefit. Daily economic benefits include \$448,000 in daily revenue, created 830 local jobs, supported \$9,148 in daily visitor spending, and brought 65 air visitors per day. Of the 47,400 hours flown by based aircraft every year, 30% were flown for business. Sixty one percent of based aircraft owners said that the airport is "very important" or "important" to the success of their businesses.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|--|------|------------------|------------------|------------------|------------------|
| COMMERCIAL ACTIVITY PERMIT | 8771 | 57,235 | 60,980 | 51,200 | 51,200 |
| SPECIAL USE PERMIT | 8772 | 1,400,051 | 837,886 | 23,200 | 23,200 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 1,457,287 | 898,867 | 74,400 | 74,400 |
| VEHICLE CODE FINES | 8811 | 0 | 25 | 600 | 600 |
| FORFEITURES AND PENALTIES | 8831 | 10,457 | 9,962 | 8,500 | 8,500 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 10,457 | 9,987 | 9,100 | 9,100 |
| RENTS AND CONCESSIONS | 8931 | 4,350,465 | 4,923,408 | 4,971,800 | 4,971,800 |
| ROYALTIES | 8951 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 4,350,465 | 4,923,408 | 4,971,800 | 4,971,800 |
| NSF CHECK CHARGE | 9707 | 0 | 25 | 0 | 0 |
| COST ALLOCATION PLAN REVENUE | 9731 | 0 | 0 | 11,300 | 11,300 |
| TOTAL CHARGES FOR SERVICES | | 0 | 25 | 11,300 | 11,300 |
| MISCELLANEOUS REVENUE | 9790 | 27,042 | 47,058 | 15,300 | 15,300 |
| TOTAL MISCELLANEOUS REVENUES | | 27,042 | 47,058 | 15,300 | 15,300 |
| TOTAL OPERATING INCOME | | 5,845,251 | 5,879,344 | 5,081,900 | 5,081,900 |

OPERATING EXPENSE

| | | | | | |
|--|------|------------------|------------------|------------------|------------------|
| REGULAR SALARIES | 1101 | 1,264,306 | 1,319,896 | 1,573,100 | 1,573,100 |
| EXTRA HELP | 1102 | 0 | 0 | 0 | 0 |
| OVERTIME | 1105 | 31,976 | 36,848 | 26,200 | 26,200 |
| SUPPLEMENTAL PAYMENTS | 1106 | 51,865 | 56,663 | 63,500 | 63,500 |
| TERMINATIONS | 1107 | 42,612 | 49,647 | 51,300 | 51,300 |
| RETIREMENT CONTRIBUTION | 1121 | 348,448 | 355,645 | 359,800 | 359,800 |
| OASDI CONTRIBUTION | 1122 | 63,427 | 70,267 | 99,800 | 99,800 |
| FICA MEDICARE | 1123 | 19,544 | 20,992 | 24,500 | 24,500 |
| RETIREE HEALTH PAYMENT 1099 | 1128 | 10,088 | 18,297 | 10,100 | 10,100 |
| GROUP INSURANCE | 1141 | 174,485 | 218,059 | 254,900 | 254,900 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 261 | 878 | 300 | 300 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 1,287 | 1,102 | 1,800 | 1,800 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 3,494 | 3,937 | 5,100 | 5,100 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 37,215 | 48,408 | 88,600 | 88,600 |
| 401K PLAN | 1171 | 19,217 | 22,164 | 28,000 | 28,000 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ DECR | 1992 | (233,047) | (253,720) | (282,800) | (282,800) |
| CAPITALIZED LABOR DECREASE | 1994 | 0 | (7,189) | (10,000) | (10,000) |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 1,835,177 | 1,961,894 | 2,294,200 | 2,294,200 |
| AGRICULTURAL | 2011 | 5,542 | 14,859 | 17,200 | 17,200 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 11,932 | 8,309 | 11,100 | 11,100 |
| UNIFORM ALLOWANCE | 2022 | 3,200 | 3,200 | 4,000 | 4,000 |
| COMMUNICATIONS | 2031 | 15,895 | 17,317 | 15,700 | 15,700 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|-----------------------|------------------------|--|
| | | ACTUAL * ESTIMATED | | |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|--|------|---------|---------|---------|---------|
| VOICE DATA ISF | 2032 | 42,680 | 41,536 | 73,200 | 73,200 |
| RADIO COMMUNICATIONS ISF | 2033 | 2,343 | 3,044 | 1,200 | 1,200 |
| JANITORIAL SUPPLIES | 2054 | 5,446 | 11,036 | 2,200 | 2,200 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 6,890 | 3,080 | 19,000 | 19,000 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 1,410 | 5,100 | 8,900 | 8,900 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 16,012 | 19,213 | 33,500 | 33,500 |
| EQUIPMENT MAINTENANCE | 2101 | 19,076 | 25,972 | 40,300 | 40,300 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 44,436 | 72,413 | 34,500 | 34,500 |
| BUILDING AND IMPROVEMENTS SUPPLIES AND PARTS | 2111 | 25,377 | 25,312 | 24,500 | 24,500 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 160,410 | 165,139 | 415,500 | 415,500 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 367 | 684 | 0 | 0 |
| FACILITIES PROJECTS ISF | 2115 | 63,576 | 5,305 | 0 | 0 |
| OTHER MAINTENANCE ISF | 2116 | 11,796 | 85 | 0 | 0 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 1,232 | 0 | 2,700 | 2,700 |
| MEMBERSHIPS AND DUES | 2131 | 15,249 | 9,737 | 23,300 | 23,300 |
| COST ALLOCATION PLAN CHARGES | 2158 | 77,226 | 35,889 | 40,900 | 40,900 |
| MISCELLANEOUS EXPENSE | 2159 | 30,557 | 37,980 | 30,000 | 30,000 |
| OFFICE SUPPLIES | 2161 | 6,073 | 11,347 | 8,400 | 8,400 |
| PRINTING AND BINDING NON ISF | 2162 | 3,814 | 10,651 | 14,100 | 14,100 |
| BOOKS AND PUBLICATIONS | 2163 | 1,954 | 699 | 1,800 | 1,800 |
| MAIL CENTER ISF | 2164 | 7,453 | 7,162 | 7,500 | 7,500 |
| PURCHASING CHARGES ISF | 2165 | 6,670 | 6,810 | 7,000 | 7,000 |
| GRAPHICS CHARGES ISF | 2166 | 2,596 | 1,044 | 1,000 | 1,000 |
| COPY MACHINE CHGS ISF | 2167 | 8,502 | 9,349 | 8,500 | 8,500 |
| STORES ISF | 2168 | 117 | 61 | 700 | 700 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 2,734 | 296 | 2,600 | 2,600 |
| ATTORNEY SERVICES | 2185 | 59,386 | 28,056 | 32,000 | 32,000 |
| COLLECTION AND BILLING SERVICES | 2191 | 5,500 | 24,240 | 0 | 0 |
| TEMPORARY HELP | 2192 | 11,380 | 0 | 0 | 0 |
| MARKETING AND ADVERTISING | 2193 | 1,714 | 1,535 | 10,500 | 10,500 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 119,049 | 137,175 | 259,900 | 259,900 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 9,931 | 3,182 | 10,000 | 10,000 |
| INFORMATION TECHNOLOGY ISF | 2202 | 33,556 | 35,847 | 25,700 | 25,700 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 5,658 | 5,658 | 5,700 | 5,700 |
| PUBLIC WORKS ISF CHARGES | 2205 | 20,291 | 9,923 | 11,500 | 11,500 |
| SPECIAL SERVICES ISF | 2206 | 987 | 619 | 100 | 100 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 0 | 0 | 1,700 | 1,700 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 30,402 | 26,346 | 25,300 | 25,300 |
| COMPUTER EQUIPMENT <5000 | 2261 | 12,225 | 11,751 | 9,400 | 9,400 |
| FURNITURE AND FIXTURES <5000 | 2262 | 8,264 | 2,810 | 2,000 | 2,000 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 2,400 | 2,400 |
| MINOR EQUIPMENT | 2264 | 1,983 | 725 | 11,900 | 11,900 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|---|------|-------------------|----------------------------------|------------------------|--|
| 1 | | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | | |
| LIBRARY BOOKS AND PUBLICATIONS | 2271 | 0 | 0 | 600 | 600 |
| TRAINING ISF | 2272 | 75 | 50 | 1,800 | 1,800 |
| EDUCATION CONFERENCE AND SEMINARS | 2273 | 12,148 | 20,150 | 12,800 | 12,800 |
| PRIVATE VEHICLE MILEAGE | 2291 | 10,969 | 12,386 | 13,700 | 13,700 |
| TRAVEL EXPENSE | 2292 | 28,318 | 26,809 | 65,900 | 65,900 |
| GAS AND DIESEL FUEL NON ISF | 2294 | 4,269 | 3,927 | 5,100 | 5,100 |
| GAS AND DIESEL FUEL ISF | 2301 | 13,142 | 18,526 | 19,400 | 19,400 |
| TRANSPORTATION CHARGES ISF | 2302 | 36,374 | 41,494 | 62,100 | 62,100 |
| MOTORPOOL ISF | 2303 | 0 | 0 | 0 | 0 |
| TRANSPORTATION WORK ORDER | 2304 | 20,880 | 21,336 | 0 | 0 |
| UTILITIES | 2311 | 196,455 | 206,860 | 192,400 | 192,400 |
| TOTAL SERVICES AND SUPPLIES | | 1,243,525 | 1,192,035 | 1,631,200 | 1,631,200 |
| TAXES AND ASSESSMENTS | 3571 | 12,677 | 32,416 | 68,500 | 68,500 |
| DEPRECIATION EXPENSE | 3611 | 1,156,568 | 1,115,361 | 1,095,800 | 1,095,800 |
| BAD DEBTS | 3711 | 0 | 628 | 20,000 | 20,000 |
| TOTAL OTHER CHARGES | | 1,169,245 | 1,148,405 | 1,184,300 | 1,184,300 |
| TOTAL OPERATING EXPENSE | | 4,247,947 | 4,302,333 | 5,109,700 | 5,109,700 |
| OPERATING INCOME (LOSS) | | 1,597,303 | 1,577,011 | (27,800) | (27,800) |
| NON-OPERATING REVENUE | | | | | |
| INVESTMENT INCOME | 8911 | 111,444 | 200,510 | 168,200 | 168,200 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 111,444 | 200,510 | 168,200 | 168,200 |
| CAPITAL ASSETS GAIN REVENUE | 9821 | 201,350 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 201,350 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | | 312,794 | 200,510 | 168,200 | 168,200 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 1,910,098 | 1,777,521 | 140,400 | 140,400 |
| NON-OPERATING EXPENSE | | | | | |
| INTEREST ON OTHER LONG TERM DEBT | 3452 | 0 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING EXPENSE | | 0 | 0 | 0 | 0 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 1,910,098 | 1,777,521 | 140,400 | 140,400 |
| OPERATING TRANSFERS | | | | | |
| CONTRIBUTIONS TO OUTSIDE AGENCIES | 3811 | 0 | 0 | (5,000) | (5,000) |
| TOTAL OTHER CHARGES | | 0 | 0 | (5,000) | (5,000) |

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING TRANSFERS

| | | | | | |
|--------------------------------------|------|----------|--------------|----------|----------|
| INSURANCE RECOVERIES | 9851 | 0 | 7,519 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 0 | 7,519 | 0 | 0 |

| | | | | | |
|----------------------------------|--|----------|--------------|----------------|----------------|
| TOTAL OPERATING TRANSFERS | | 0 | 7,519 | (5,000) | (5,000) |
|----------------------------------|--|----------|--------------|----------------|----------------|

| | | | | | |
|-----------------------------|--|------------------|------------------|----------------|----------------|
| CHANGE IN NET ASSETS | | 1,910,098 | 1,785,040 | 135,400 | 135,400 |
|-----------------------------|--|------------------|------------------|----------------|----------------|

NET ASSETS - BEGINNING BALANCE
NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|-------------------------------|------|----------|----------|----------|----------|
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 0 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 0 | 0 | 0 | 0 |

| | | | | | |
|---|--|----------|----------|----------|----------|
| TOTAL RETIREMENT OF LONG TERM DEBT | | 0 | 0 | 0 | 0 |
|---|--|----------|----------|----------|----------|

FIXED ASSETS

| | | | | | |
|---------------------------|------|---------------|----------|----------|----------|
| EQUIPMENT | 4601 | 28,160 | 0 | 0 | 0 |
| TOTAL FIXED ASSETS | | 28,160 | 0 | 0 | 0 |

| | | | | | |
|---------------------------|--|---------------|----------|----------|----------|
| TOTAL FIXED ASSETS | | 28,160 | 0 | 0 | 0 |
|---------------------------|--|---------------|----------|----------|----------|

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FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED

AIRPORTS CAPITAL PROJECTS - 5040

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 12,827,193 | 1,939,112 | 3,109,800 | 3,109,800 | 3,109,800 |
| TOTAL REVENUES | 4,264,100 | 710,473 | 1,801,600 | 1,801,600 | 1,801,600 |
| NET INCOME (LOSS) | (8,563,093) | (1,228,639) | (1,308,200) | (1,308,200) | (1,308,200) |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

This budget provides for the accounting of the Airports' capital projects. Camarillo and Oxnard Airports receive both federal and state grant funds. Federal Aviation Administration (FAA) regulations, under which the County accepts airport improvement grants, require that: airports receiving grant assistance must dedicate all revenues generated by the airport for the capital and operating costs of that airport or the local airport system; and, that financial self-sufficiency is maximized. Rate-setting may be by either cost recovery or fair market value for aviation uses and must be by fair market value for non-aviation uses.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5040 AIRPORTS CAPITAL PROJECTS

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING INCOME | | | | |
| STATE AVIATION 9011 | 0 | 0 | 0 | 0 |
| STATE OTHER 9252 | 10,043 | 17,931 | 85,800 | 85,800 |
| FEDERAL OTHER 9351 | 25,006 | 699,829 | 1,715,800 | 1,715,800 |
| TOTAL INTERGOVERNMENTAL REVENUE | 35,049 | 717,760 | 1,801,600 | 1,801,600 |
| TOTAL OPERATING INCOME | 35,049 | 717,760 | 1,801,600 | 1,801,600 |
| OPERATING EXPENSE | | | | |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE 2112 | 430 | 372,692 | 0 | 0 |
| FACILITIES PROJECTS ISF 2115 | 9,020 | 4,176 | 0 | 0 |
| PURCHASING CHARGES ISF 2165 | 0 | 0 | 2,000 | 2,000 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF 2199 | 248 | 248 | 0 | 0 |
| TOTAL SERVICES AND SUPPLIES | 9,697 | 377,116 | 2,000 | 2,000 |
| DEPRECIATION EXPENSE 3611 | 255,188 | 317,643 | 284,500 | 284,500 |
| TOTAL OTHER CHARGES | 255,188 | 317,643 | 284,500 | 284,500 |
| TOTAL OPERATING EXPENSE | 264,886 | 694,759 | 286,500 | 286,500 |
| OPERATING INCOME (LOSS) | (229,836) | 23,001 | 1,515,100 | 1,515,100 |
| CHANGE IN NET ASSETS | (229,836) | 23,001 | 1,515,100 | 1,515,100 |
| NET ASSETS - BEGINNING BALANCE | | | | |
| NET ASSETS - ENDING BALANCE | | | | |
| NON-OPERATING REVENUE | | | | |
| GAIN/LOSS REVENUE CAPITAL ASSETS 9822 | (1,200) | (7,287) | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | (1,200) | (7,287) | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | (1,200) | (7,287) | 0 | 0 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (231,036) | 15,714 | 1,515,100 | 1,515,100 |
| OPERATING TRANSFERS | | | | |
| TRANSFERS OUT TO OTHER FUNDS 5111 | (262,985) | 0 | 0 | 0 |
| TOTAL OTHER FINANCING USES | (262,985) | 0 | 0 | 0 |
| TOTAL OPERATING TRANSFERS | (262,985) | 0 | 0 | 0 |
| FIXED ASSETS | | | | |
| BUILDINGS AND IMPROVEMENTS 4111 | 1,025,686 | 1,244,353 | 2,823,300 | 2,823,300 |
| TOTAL FIXED ASSETS | 1,025,686 | 1,244,353 | 2,823,300 | 2,823,300 |
| TOTAL FIXED ASSETS | 1,025,686 | 1,244,353 | 2,823,300 | 2,823,300 |

FUND E310 CAM AIR-ROAD & LIGHTING
SERVICE ACTIVITY: UNCLASSIFIED

CAM AIRPORT ROADS AND LIGHTING - 5060

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 142,800 | 105,112 | 199,700 | 199,700 | 199,700 |
| TOTAL REVENUES | 53,000 | 27,922 | 105,400 | 105,400 | 105,400 |
| NET INCOME (LOSS) | (89,800) | (77,190) | (94,300) | (94,300) | (94,300) |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

The Camarillo Utility Enterprise, Roads and Lighting Division, under the auspices of the Department of Airports, provides administrative support and maintenance for the operation of the streets, street lighting, and storm drains at Camarillo Airport; provides administrative support to member agencies of the Camarillo Utility Enterprise, service vendors and County agencies, including the Department of Airports; prepares budgets, monitors activities and conditions of the systems; plans and manages maintenance and capital improvement projects; coordinates and facilitates meetings of the Camarillo Utility Enterprise Advisory Committee.

FUND E310 CAM AIR-ROAD & LIGHTING
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5060 CAM AIRPORT ROADS AND LIGHTING

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|------------------------------------|------|---------------|---------------|----------------|----------------|
| ASSESSMENT AND TAX COLLECTION FEES | 9411 | 19,776 | 26,769 | 104,400 | 104,400 |
| OTHER CHARGES FOR SERVICES | 9708 | 0 | 0 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 19,776 | 26,769 | 104,400 | 104,400 |
| TOTAL OPERATING INCOME | | 19,776 | 26,769 | 104,400 | 104,400 |

OPERATING EXPENSE

| | | | | | |
|---|------|------------------|-----------------|-----------------|-----------------|
| EQUIPMENT MAINTENANCE CONTRACTS | 2102 | 2,900 | 0 | 3,100 | 3,100 |
| ROAD SUPPLIES | 2105 | 300 | 0 | 300 | 300 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 10,000 | 7,600 | 25,000 | 25,000 |
| COST ALLOCATION PLAN CHARGES | 2158 | 444 | 684 | 700 | 700 |
| TRAVEL EXPENSE | 2292 | 0 | 0 | 0 | 0 |
| UTILITIES | 2311 | 5,840 | 5,714 | 5,600 | 5,600 |
| SERVICES AND SUPPLIES CURRENT YEAR ADJ INCREASE | 2991 | 0 | 0 | 3,400 | 3,400 |
| TOTAL SERVICES AND SUPPLIES | | 19,484 | 13,998 | 38,100 | 38,100 |
| DEPRECIATION EXPENSE | 3611 | 111,575 | 91,114 | 94,300 | 94,300 |
| TOTAL OTHER CHARGES | | 111,575 | 91,114 | 94,300 | 94,300 |
| TOTAL OPERATING EXPENSE | | 131,059 | 105,112 | 132,400 | 132,400 |
| OPERATING INCOME (LOSS) | | (111,283) | (78,343) | (28,000) | (28,000) |

NON-OPERATING REVENUE

| | | | | | |
|--|------|------------|--------------|--------------|--------------|
| INVESTMENT INCOME | 8911 | 712 | 1,153 | 1,000 | 1,000 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 712 | 1,153 | 1,000 | 1,000 |
| TOTAL NON-OPERATING REVENUE | | 712 | 1,153 | 1,000 | 1,000 |

| | | | | | |
|--|--|------------------|-----------------|-----------------|-----------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (110,571) | (77,190) | (27,000) | (27,000) |
| CHANGE IN NET ASSETS | | (110,571) | (77,190) | (27,000) | (27,000) |
| NET ASSETS - BEGINNING BALANCE | | | | | |
| NET ASSETS - ENDING BALANCE | | | | | |

FIXED ASSETS

| | | | | | |
|----------------------------|------|----------|----------|---------------|---------------|
| BUILDINGS AND IMPROVEMENTS | 4111 | 0 | 0 | 67,300 | 67,300 |
| TOTAL FIXED ASSETS | | 0 | 0 | 67,300 | 67,300 |
| TOTAL FIXED ASSETS | | 0 | 0 | 67,300 | 67,300 |

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES

GSA PARKS DEPARTMENT - 4760

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 8,356,898 | 5,893,111 | 7,809,303 | 7,809,303 | 7,809,303 |
| TOTAL REVENUES | 4,602,230 | 4,734,374 | 4,847,943 | 4,847,943 | 4,847,943 |
| NET INCOME (LOSS) | (3,754,668) | (1,158,737) | (2,961,360) | (2,961,360) | (2,961,360) |
| AUTH POSITIONS | | | 22 | 22 | 22 |
| FTE POSITIONS | | | 21 | 21 | 21 |

BUDGET UNIT DESCRIPTION:

The Parks Department administers fifteen County regional parks (Happy Camp in Moorpark; Foster, Faria, Hobson, and the Rincon Parkway in Ventura; Santa Rosa in Santa Rosa Valley; Camp Comfort, Soule, and Dennison in Ojai; Steckel and Toland in Santa Paula; Sespe in Fillmore; Kenney Grove in Fillmore, Tapo Canyon and Oak Park in Simi Valley), and four regional/local trails (Ojai Valley, Sulphur Mountain, Piru, and Valley View Trails). Steckel Park Campground in Santa Paula is managed by private party under lease agreements. Regional parks provide a wide variety of day use, camping, picnicking, equestrian, and hiking facilities. Three golf courses, Saticoy Regional in Ventura, Rustic Canyon in Moorpark, and Soule Park in Ojai, are also leased to, or managed by, private operators. Six local parks and community centers are provided to communities located in the unincorporated areas of the County (Casitas Springs, El Rio, Oak View, Piru, Piru Skate Park, and Saticoy). Management of a historical property (Mission Aqueduct in Ventura) is also provided.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|---|------|------------------|------------------|------------------|------------------|
| COMMERCIAL ACTIVITY PERMIT | 8771 | 4,475 | 390 | 3,413 | 3,413 |
| SPECIAL USE PERMIT | 8772 | 6,280 | 12,897 | 4,119 | 4,119 |
| OTHER LICENSES AND PERMITS | 8799 | 0 | 0 | 0 | 0 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 10,755 | 13,287 | 7,532 | 7,532 |
| VEHICLE CODE FINES | 8811 | 26,414 | 20,488 | 25,200 | 25,200 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 26,414 | 20,488 | 25,200 | 25,200 |
| RENTS AND CONCESSIONS | 8931 | 606,931 | 444,256 | 436,190 | 436,190 |
| SERVICE CONCESSION ARRANGEMENT | 8932 | 248,889 | 247,578 | 247,578 | 247,578 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 855,820 | 691,834 | 683,768 | 683,768 |
| STATE DISASTER RELIEF | 9191 | 0 | 11,289 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 0 | 11,289 | 0 | 0 |
| INSTITUTIONAL CARE AND SERVICES OTHER DISCOUNTS CON | 9631 | 0 | 0 | 0 | 0 |
| PARK AND RECREATION SERVICES | 9691 | 2,817,352 | 2,850,622 | 3,210,734 | 3,210,734 |
| NSF CHECK CHARGE | 9707 | 2,633 | 3,572 | 2,530 | 2,530 |
| OTHER INTERFUND REVENUE | 9729 | 0 | 0 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 2,819,985 | 2,854,194 | 3,213,264 | 3,213,264 |
| SERVICE CONCESSION ARRANGEMENT REVENUE | 9775 | 234,151 | 216,709 | 234,151 | 234,151 |
| MISCELLANEOUS REVENUE | 9790 | 10,475 | 78,963 | 67,013 | 67,013 |
| TOTAL MISCELLANEOUS REVENUES | | 244,626 | 295,672 | 301,164 | 301,164 |
| TOTAL OPERATING INCOME | | 3,957,600 | 3,886,764 | 4,230,928 | 4,230,928 |

OPERATING EXPENSE

| | | | | | |
|---|------|---------|-----------|-----------|-----------|
| REGULAR SALARIES | 1101 | 977,544 | 1,052,010 | 1,178,991 | 1,178,991 |
| EXTRA HELP | 1102 | 109,389 | 81,998 | 97,613 | 97,613 |
| OVERTIME | 1105 | 14,319 | 15,285 | 18,306 | 18,306 |
| SUPPLEMENTAL PAYMENTS | 1106 | 19,405 | 17,217 | 20,546 | 20,546 |
| TERMINATIONS | 1107 | 47,509 | 29,041 | 27,177 | 27,177 |
| RETIREMENT CONTRIBUTION | 1121 | 206,758 | 218,837 | 260,145 | 260,145 |
| OASDI CONTRIBUTION | 1122 | 59,520 | 61,887 | 84,003 | 84,003 |
| FICA MEDICARE | 1123 | 16,501 | 16,723 | 19,938 | 19,938 |
| SAFE HARBOR | 1124 | 14,795 | 12,414 | 14,101 | 14,101 |
| GROUP INSURANCE | 1141 | 144,464 | 182,734 | 220,848 | 220,848 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 127 | 736 | 847 | 847 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 1,083 | 893 | 945 | 945 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 1,796 | 1,810 | 2,000 | 2,000 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 48,706 | 51,832 | 99,875 | 99,875 |
| 401K PLAN | 1171 | 16,077 | 15,617 | 16,000 | 16,000 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ INCRE | 1991 | 0 | 0 | 0 | 0 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ DECR | 1992 | 0 | 0 | 0 | 0 |

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|-----------------------|------------------------|--|
| | | ACTUAL * ESTIMATED | | |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|--|------|------------------|------------------|------------------|------------------|
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 1,677,993 | 1,759,036 | 2,061,335 | 2,061,335 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 8,530 | 7,373 | 8,250 | 8,250 |
| UNIFORM ALLOWANCE | 2022 | 4,110 | 4,620 | 4,000 | 4,000 |
| COMMUNICATIONS | 2031 | 7,680 | 11,453 | 8,000 | 8,000 |
| VOICE DATA ISF | 2032 | 8,783 | 15,236 | 15,700 | 15,700 |
| RADIO COMMUNICATIONS ISF | 2033 | 5,110 | 5,430 | 5,354 | 5,354 |
| JANITORIAL SUPPLIES | 2054 | 38,144 | 38,387 | 40,350 | 40,350 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 118,051 | 125,820 | 127,829 | 127,829 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 0 | 6,403 | 2,000 | 2,000 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 0 | 1,710 | 0 | 0 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 22,499 | 15,650 | 41,772 | 41,772 |
| EQUIPMENT MAINTENANCE | 2101 | 2,357 | 7,911 | 3,000 | 3,000 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 67,457 | 90,781 | 91,800 | 91,800 |
| BUILDING AND IMPROVEMENTS SUPPLIES AND PARTS | 2111 | 15,110 | 6,814 | 5,000 | 5,000 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 346,237 | 371,393 | 569,887 | 569,887 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 21,216 | 21,060 | 22,409 | 22,409 |
| FACILITIES PROJECTS ISF | 2115 | 24,868 | 28,996 | 19,433 | 19,433 |
| OTHER MAINTENANCE ISF | 2116 | 75 | 366 | 622 | 622 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 0 | 0 | 100 | 100 |
| MEDICAL CLAIMS ISF | 2122 | 66 | 60 | 60 | 60 |
| MEMBERSHIPS AND DUES | 2131 | 0 | 0 | 150 | 150 |
| CASH SHORTAGE | 2156 | 2,508 | 6,117 | 3,432 | 3,432 |
| COST ALLOCATION PLAN CHARGES | 2158 | 137,799 | 9,462 | 10,021 | 10,021 |
| MISCELLANEOUS EXPENSE | 2159 | 21,183 | 17,197 | 23,250 | 23,250 |
| OFFICE SUPPLIES | 2161 | 1,661 | 1,325 | 1,700 | 1,700 |
| PRINTING AND BINDING NON ISF | 2162 | 32,774 | 33,904 | 35,000 | 35,000 |
| BOOKS AND PUBLICATIONS | 2163 | 149 | 174 | 200 | 200 |
| MAIL CENTER ISF | 2164 | 447 | 403 | 453 | 453 |
| PURCHASING CHARGES ISF | 2165 | 12,615 | 12,881 | 13,267 | 13,267 |
| GRAPHICS CHARGES ISF | 2166 | 10,812 | 12,093 | 8,908 | 8,908 |
| COPY MACHINE CHGS ISF | 2167 | 751 | 709 | 751 | 751 |
| STORES ISF | 2168 | 117 | 79 | 60 | 60 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 1,620 | 5,431 | 4,225 | 4,225 |
| ATTORNEY SERVICES | 2185 | 9,598 | 4,023 | 9,027 | 9,027 |
| CREDIT CARD FEES | 2190 | 41,392 | 43,204 | 43,731 | 43,731 |
| TEMPORARY HELP | 2192 | 13,884 | 617 | 5,000 | 5,000 |
| MARKETING AND ADVERTISING | 2193 | 2,502 | 1,756 | 2,500 | 2,500 |
| SOFTWARE MAINTENANCE AGREEMENTS | 2194 | 10,596 | 10,596 | 15,736 | 15,736 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 186,732 | 200,466 | 162,600 | 162,600 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 12,725 | 4,951 | 7,000 | 7,000 |
| INFORMATION TECHNOLOGY ISF | 2202 | 9,245 | 8,027 | 9,247 | 9,247 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 0 | 0 | 500 | 500 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|---|------|--------------------|--------------------|--------------------|--------------------|
| PUBLIC WORKS ISF CHARGES | 2205 | 0 | 1,320 | 0 | 0 |
| SPECIAL SERVICES ISF | 2206 | 1,166 | 1,598 | 1,134 | 1,134 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 15,585 | 28,073 | 16,850 | 16,850 |
| STORAGE CHARGES ISF | 2244 | 15 | 15 | 15 | 15 |
| COMPUTER EQUIPMENT <5000 | 2261 | 8,889 | 595 | 2,800 | 2,800 |
| FURNITURE AND FIXTURES <5000 | 2262 | 1,273 | 9,854 | 0 | 0 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 0 | 0 |
| MINOR EQUIPMENT | 2264 | 13,315 | 10,472 | 8,000 | 8,000 |
| TRAINING ISF | 2272 | 75 | 25 | 75 | 75 |
| EDUCATION CONFERENCE AND SEMINARS | 2273 | 445 | 614 | 445 | 445 |
| PRIVATE VEHICLE MILEAGE | 2291 | 0 | 0 | 0 | 0 |
| TRAVEL EXPENSE | 2292 | 0 | 0 | 0 | 0 |
| GAS AND DIESEL FUEL ISF | 2301 | 51,513 | 57,553 | 62,877 | 62,877 |
| TRANSPORTATION CHARGES ISF | 2302 | 191,997 | 185,852 | 190,000 | 190,000 |
| MOTORPOOL ISF | 2303 | 68 | 0 | 49 | 49 |
| TRANSPORTATION WORK ORDER | 2304 | 35,276 | 55,613 | 37,689 | 37,689 |
| UTILITIES | 2311 | 298,926 | 324,778 | 309,152 | 309,152 |
| SEWAGE TREATMENT COSTS | 2314 | 41,656 | 45,820 | 45,820 | 45,820 |
| TOTAL SERVICES AND SUPPLIES | | 1,859,602 | 1,855,058 | 1,997,230 | 1,997,230 |
| DEPRECIATION EXPENSE | 3611 | 1,615,143 | 1,517,819 | 1,087,946 | 1,087,946 |
| BAD DEBTS | 3711 | 6,278 | 7,090 | 6,609 | 6,609 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 475,971 | 589,166 | 633,743 | 633,743 |
| TOTAL OTHER CHARGES | | 2,097,392 | 2,114,075 | 1,728,298 | 1,728,298 |
| TOTAL OPERATING EXPENSE | | 5,634,987 | 5,728,170 | 5,786,863 | 5,786,863 |
| OPERATING INCOME (LOSS) | | (1,677,386) | (1,841,405) | (1,555,935) | (1,555,935) |

NON-OPERATING REVENUE

| | | | | | |
|--|------|--------------------|--------------------|--------------------|--------------------|
| INVESTMENT INCOME | 8911 | 18,948 | 32,470 | 27,002 | 27,002 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 18,948 | 32,470 | 27,002 | 27,002 |
| GAIN/LOSS REVENUE CAPITAL ASSETS | 9822 | (8,833) | 229,033 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | (8,833) | 229,033 | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | | 10,116 | 261,503 | 27,002 | 27,002 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (1,667,271) | (1,579,902) | (1,528,933) | (1,528,933) |

OPERATING TRANSFERS

| | | | | | |
|-----------------------------------|------|-----------------|-----------------|----------|----------|
| TRANSFERS OUT TO OTHER FUNDS | 5111 | (10,487) | (48,169) | 0 | 0 |
| TOTAL OTHER FINANCING USES | | (10,487) | (48,169) | 0 | 0 |

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|---|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING TRANSFERS | | | | |
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 593,797 | 583,746 | 590,013 |
| INSURANCE RECOVERIES | 9851 | 2,590 | 2,360 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 596,387 | 586,106 | 590,013 |
| TOTAL OPERATING TRANSFERS | | 585,900 | 537,937 | 590,013 |
| CHANGE IN NET ASSETS | | (1,081,371) | (1,041,965) | (938,920) |
| NET ASSETS - BEGINNING BALANCE | | | | |
| NET ASSETS - ENDING BALANCE | | | | |
| RETIREMENT OF LONG TERM DEBT | | | | |
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 0 | 0 | 0 |
| TOTAL RETIREMENT OF LONG TERM DEBT | | 0 | 0 | 0 |
| FIXED ASSETS | | | | |
| BUILDINGS AND IMPROVEMENTS | 4111 | 126,133 | 32,374 | 250,000 |
| SATICOY REGIONAL GOLF COURSE CLUBHOUSE | 4234 | 38,054 | 75,077 | 1,667,440 |
| EQUIPMENT | 4601 | 47,870 | 6,121 | 100,000 |
| COMPUTER SOFTWARE | 4701 | 0 | 3,200 | 5,000 |
| TOTAL FIXED ASSETS | | 212,057 | 116,772 | 2,022,440 |
| TOTAL FIXED ASSETS | | 212,057 | 116,772 | 2,022,440 |

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FUND E410 OAK VIEW SCHOOL PRESERVATION & MAINT
SERVICE ACTIVITY: RECREATION FACILITIES

OAK VIEW SCHOOL PRESERVATION AND MAINTENANCE DISTRICT - 4770

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 600,367 | 287,997 | 428,961 | 428,961 | 428,961 |
| TOTAL REVENUES | 376,214 | 341,340 | 294,544 | 294,544 | 294,544 |
| NET INCOME (LOSS) | (224,153) | 53,343 | (134,417) | (134,417) | (134,417) |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

The Oak View Preservation and Maintenance District was established for the purpose of creating and maintaining a community park and family resource center. The Center provides services such as educational and recreational programs for youths and adults, library services, community fundraisers and meeting facilities for support groups and local businesses. Exclusive benefit assessment revenues and lease revenue from non-County sources support the District.

FUND E410 OAK VIEW SCHOOL PRESERVATION & MAINT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4770 OAK VIEW SCHOOL PRESERVATION & MAINT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|--|------|----------------|----------------|----------------|----------------|
| PENALTIES AND COSTS ON DELINQUENT TAXES | 8841 | 1,744 | 987 | 0 | 0 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 1,744 | 987 | 0 | 0 |
| RENTS AND CONCESSIONS | 8931 | 65,009 | 71,130 | 68,149 | 68,149 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 65,009 | 71,130 | 68,149 | 68,149 |
| SPECIAL ASSESSMENTS | 9421 | 191,185 | 198,642 | 203,595 | 203,595 |
| TOTAL CHARGES FOR SERVICES | | 191,185 | 198,642 | 203,595 | 203,595 |
| CONTRIBUTIONS AND DONATIONS | 9770 | 0 | 7,009 | 0 | 0 |
| CONTRIBUTIONS AND DONATIONS IN KIND | 9773 | 0 | 42,080 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUES | | 0 | 49,089 | 0 | 0 |
| TOTAL OPERATING INCOME | | 257,937 | 319,848 | 271,744 | 271,744 |

OPERATING EXPENSE

| | | | | | |
|--|------|----------------|----------------|----------------|----------------|
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 0 | 42,080 | 38,623 | 38,623 |
| COST ALLOCATION PLAN CHARGES | 2158 | 2,347 | 65 | 47 | 47 |
| MISCELLANEOUS EXPENSE | 2159 | 786 | 903 | 2,000 | 2,000 |
| PURCHASING CHARGES ISF | 2165 | 1,251 | 1,277 | 1,316 | 1,316 |
| ATTORNEY SERVICES | 2185 | 1,055 | 1,045 | 1,026 | 1,026 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 153,057 | 153,256 | 161,733 | 161,733 |
| TOTAL SERVICES AND SUPPLIES | | 158,496 | 198,626 | 204,745 | 204,745 |
| DEPRECIATION EXPENSE | 3611 | 34,957 | 35,043 | 38,339 | 38,339 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 23,506 | 32,561 | 37,427 | 37,427 |
| TOTAL OTHER CHARGES | | 58,463 | 67,604 | 75,766 | 75,766 |
| TOTAL OPERATING EXPENSE | | 216,959 | 266,230 | 280,511 | 280,511 |
| OPERATING INCOME (LOSS) | | 40,979 | 53,618 | (8,767) | (8,767) |

NON-OPERATING REVENUE

| | | | | | |
|--|------|---------------|---------------|----------------|----------------|
| INVESTMENT INCOME | 8911 | 2,665 | 5,291 | 6,600 | 6,600 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 2,665 | 5,291 | 6,600 | 6,600 |
| TOTAL NON-OPERATING REVENUE | | 2,665 | 5,291 | 6,600 | 6,600 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 43,644 | 58,909 | (2,167) | (2,167) |

NON-OPERATING EXPENSE

| | | | | | |
|------------------------------------|------|--------------|--------------|---------------|---------------|
| INTEREST LONG TERM TECP | 3412 | 4,739 | 7,899 | 14,161 | 14,161 |
| TOTAL OTHER CHARGES | | 4,739 | 7,899 | 14,161 | 14,161 |
| TOTAL NON-OPERATING EXPENSE | | 4,739 | 7,899 | 14,161 | 14,161 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E410 OAK VIEW SCHOOL PRESERVATION & MAINT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4770 OAK VIEW SCHOOL PRESERVATION & MAINT

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

NON-OPERATING EXPENSE

| | | | | |
|--|---------------|---------------|-----------------|-----------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 38,905 | 51,010 | (16,328) | (16,328) |
|--|---------------|---------------|-----------------|-----------------|

OPERATING TRANSFERS

| | | | | | |
|--------------------------------------|------|---------------|---------------|---------------|---------------|
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 16,200 | 16,200 | 16,200 | 16,200 |
| TOTAL OTHER FINANCING SOURCES | | 16,200 | 16,200 | 16,200 | 16,200 |
| TOTAL OPERATING TRANSFERS | | 16,200 | 16,200 | 16,200 | 16,200 |

| | | | | | |
|-----------------------------|--|---------------|---------------|--------------|--------------|
| CHANGE IN NET ASSETS | | 55,105 | 67,210 | (128) | (128) |
|-----------------------------|--|---------------|---------------|--------------|--------------|

NET ASSETS - BEGINNING BALANCE
NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|---|------|----------|----------|---------------|---------------|
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 37,850 | 36,611 | 34,289 | 34,289 |
| DEBT CONTRA | 3992 | (37,850) | (36,611) | 0 | 0 |
| TOTAL OTHER CHARGES | | 0 | 0 | 34,289 | 34,289 |
| TOTAL RETIREMENT OF LONG TERM DEBT | | 0 | 0 | 34,289 | 34,289 |

FIXED ASSETS

| | | | | | |
|----------------------------|------|----------|---------------|----------------|----------------|
| BUILDINGS AND IMPROVEMENTS | 4111 | 0 | 13,867 | 100,000 | 100,000 |
| TOTAL FIXED ASSETS | | 0 | 13,867 | 100,000 | 100,000 |
| TOTAL FIXED ASSETS | | 0 | 13,867 | 100,000 | 100,000 |

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FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE

VENTURA COUNTY MEDICAL CENTER - 3300

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 570,487,405 | 498,232,175 | 526,122,021 | 526,122,021 | 528,330,354 |
| TOTAL REVENUES | 525,567,746 | 475,757,367 | 507,074,499 | 507,074,498 | 508,282,831 |
| NET INCOME (LOSS) | (44,919,659) | (22,474,808) | (19,047,522) | (19,047,523) | (20,047,523) |
| AUTH POSITIONS | | | 1,653 | 1,653 | 1,653 |
| FTE POSITIONS | | | 1,533.6 | 1,533.6 | 1,533.6 |

BUDGET UNIT DESCRIPTION:

Ventura County Medical Center (VCMC), a department of the Ventura County Health Care Agency (HCA), is a hospital system with two hospital campuses as well as a broad network of ambulatory care clinics. VCMC, the main campus in Ventura, is a general acute care hospital that includes an acute psychiatric hospital, both licensed by the State of California and accredited by The Joint Commission. VCMC is licensed for 180 general inpatient beds and 43 inpatient psychiatric unit beds. The second hospital, Santa Paula Hospital (SPH), is located in the city of Santa Paula. SPH is licensed and accredited as part of VCMC and has 49 licensed general acute inpatient beds.

VCMC is known within the community as a destination of choice for those with complex and critical illness. VCMC is a Level II Trauma Center, and serves all of western half of Ventura County, receiving approximately 60% of the trauma in the entire county. From the expertise of the busy emergency room to the medical surgical wings and critical care, emphasis is placed on patient experience and the best possible outcomes. The surgical department is thriving with advanced trauma services, surgical oncology, neurosurgical, bariatric, orthopedic, otolaryngologic and urologic programs to name a few. VCMC is also known for its Level II Neonatal Intensive Care Unit and Advanced Maternity program offering Vaginal Births after Cesarean Section and a Baby Friendly designation for superior marks in the promotion of newborn bonding and exclusive breast milk feeding.

VCMC has an approved graduate medical education program affiliated with the UCLA School of Medicine for the training of Family Medicine Physicians. In 2014, the Family Medicine program was rated the #1 Family Medicine training program in the country by U.S. News and World Report. Within the last several years, VCMC has continued to lead the county in graduate medical education by hosting training residents from Cedars Sinai Medical Center, Cottage Hospital and Community Memorial Hospital.

VCMC opened its new Hospital Replacement Wing which included the addition of 128 private rooms for patients, 5 operating rooms with robotic surgical capabilities, 2 interventional radiology suites, expanded emergency department with spacious trauma bays, and state of the art critical care services for adults, pediatric and newborns. VCMC is expecting the opening of the expanded emergency room and an additional 2 operating rooms in the summer of 2018.

Santa Paula Hospital is nestled within the foothills of the Santa Clara River Valley and serves the communities of Santa Paula, Fillmore and Piru. These communities are the fastest growing in the county with large housing developments projected within this next decade. As a local hospital, patients enjoy superior and personalized care, ranging from emergency services, maternity services, surgical services and acute inpatient care including critical care.

Outpatient care is provided by a fully integrated system of primary and specialty care clinics in Ventura County. There are currently 43 clinic sites that provide primary care, specialty care, urgent care, outpatient rehabilitation services, and employee health services. Additional outpatient services include an outreach and education mobile unit, as well as clinical services at Oxnard College Health Center, California State University Channel Islands Student Health Center, Moorpark College Health Center and Ventura College Health Center. The clinic network is spread throughout nine communities in Ventura County, bringing healthcare to the residents of the County, providing greater than 500,000 patient visits annually.

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|---|------|--------------------|--------------------|--------------------|--------------------|
| OTHER COURT FINES | 8821 | 0 | 1,288 | 0 | 0 |
| MADDY EMERGENCY MEDICAL SERVICES FUND REVENUE | 8822 | 308,172 | 137,773 | 94,000 | 94,000 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 308,172 | 139,061 | 94,000 | 94,000 |
| OTHER STATE HEALTH | 9131 | 163,448 | 137,640 | 260,000 | 260,000 |
| STATE OTHER | 9252 | (905,623) | 2,446,918 | 1,935,656 | 1,935,656 |
| FEDERAL OTHER | 9351 | 2,331,337 | 0 | 2,500,000 | 2,500,000 |
| OTHER GOVERNMENTAL AGENCIES | 9371 | 1,458,255 | 0 | 3,483,551 | 3,483,551 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 3,047,416 | 2,584,558 | 8,179,207 | 8,179,207 |
| PERSONNEL SERVICES | 9471 | 75,670 | 91,383 | 87,268 | 87,268 |
| HEALTH FEES | 9581 | 0 | 0 | 895,729 | 895,729 |
| INSTITUTIONAL CARE AND SERVICES OTHER DISCOUNTS CON | 9631 | (1,309,312,455) | (1,488,676,095) | (1,721,128,397) | (1,721,128,397) |
| DSH SUPPLEMENTAL | 9632 | 106,841,950 | 162,190,659 | 115,470,774 | 115,470,774 |
| INSTITUTIONAL CARE AND SERVICES (1) | 9633 | 1,601,545,549 | 1,760,852,474 | 2,066,870,380 | 2,064,078,713 |
| OTHER CHARGES FOR SERVICES | 9708 | 0 | 0 | 802,000 | 802,000 |
| TOTAL CHARGES FOR SERVICES | | 399,150,714 | 434,458,421 | 462,997,754 | 460,206,087 |
| OTHER SALES | 9751 | 688,064 | 672,350 | 700,000 | 700,000 |
| CONTRIBUTIONS AND DONATIONS | 9770 | 0 | 12,358 | 0 | 0 |
| DONATED CAPITAL ASSETS | 9771 | 90,000 | 105,737 | 0 | 0 |
| BAD DEBT RECOVERY | 9788 | 4,859,628 | 1,053,167 | 0 | 0 |
| MISCELLANEOUS REVENUE | 9790 | 4,864,297 | 6,586,786 | 4,758,637 | 4,758,637 |
| TOTAL MISCELLANEOUS REVENUES | | 10,501,989 | 8,430,399 | 5,458,637 | 5,458,637 |
| TOTAL OPERATING INCOME | | 413,008,292 | 445,612,440 | 476,729,598 | 473,937,931 |

OPERATING EXPENSE

| | | | | | |
|---|------|------------|------------|-------------|-------------|
| REGULAR SALARIES | 1101 | 87,639,501 | 88,831,609 | 104,998,514 | 104,998,514 |
| EXTRA HELP | 1102 | 5,731,889 | 5,561,825 | 5,546,371 | 5,546,371 |
| OVERTIME | 1105 | 6,518,126 | 5,583,414 | 4,689,517 | 4,689,517 |
| SUPPLEMENTAL PAYMENTS | 1106 | 15,067,859 | 15,789,719 | 15,740,947 | 15,740,947 |
| TERMINATIONS | 1107 | 1,109,164 | 1,386,452 | 1,615,821 | 1,615,821 |
| CALL BACK STAFFING | 1108 | 1,829,208 | 2,055,345 | 2,330,244 | 2,330,244 |
| RETIREMENT CONTRIBUTION | 1121 | 18,570,849 | 18,831,190 | 25,444,366 | 25,444,366 |
| OASDI CONTRIBUTION | 1122 | 6,265,114 | 6,412,043 | 7,005,115 | 7,005,115 |
| FICA MEDICARE | 1123 | 1,668,735 | 1,700,981 | 2,126,419 | 2,126,419 |
| SAFE HARBOR | 1124 | 690,321 | 677,446 | 721,028 | 721,028 |
| RETIREE HEALTH PAYMENT 1099 | 1128 | 34,234 | 36,293 | 35,034 | 35,034 |
| GROUP INSURANCE | 1141 | 10,766,879 | 12,249,062 | 14,061,702 | 14,061,702 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 6,895 | 34,980 | 5,959 | 5,959 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 115,948 | 95,440 | 81,171 | 81,171 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 150,381 | 154,226 | 291,513 | 291,513 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 3,226,866 | 3,075,852 | 3,886,300 | 3,886,300 |

(1) The "Institutional Care and Services" revenues shown are based on projected demand for services at the prices set forth in the proposed 2018-2019 VCMC Charge Description Master ("Chargemaster"), included herein as Appendix C.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|---|------|--------------------|--------------------|--------------------|--------------------|
| 401K PLAN | 1171 | 1,006,271 | 1,083,269 | 1,342,349 | 1,342,349 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ INCRE | 1991 | 0 | 253,267 | 2,270,072 | 2,270,072 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ DECR | 1992 | 0 | 0 | (16,437,230) | (15,249,540) |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 160,398,240 | 163,812,415 | 175,755,212 | 176,942,902 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 20,852 | 55,175 | 58,867 | 58,867 |
| COMMUNICATIONS | 2031 | 146,025 | 162,234 | 162,065 | 162,065 |
| VOICE DATA ISF | 2032 | 2,344,913 | 2,674,715 | 3,107,317 | 3,107,317 |
| RADIO COMMUNICATIONS ISF | 2033 | 159,600 | 175,185 | 159,600 | 159,600 |
| FOOD | 2041 | 1,507,153 | 1,654,869 | 1,698,813 | 1,698,813 |
| KITCHEN SUPPLIES | 2051 | 178,141 | 179,717 | 185,258 | 185,258 |
| BEDDING AND LINENS SUPPLIES | 2052 | 1,715 | 2,945 | 1,055 | 1,055 |
| LAUNDRY SUPPLIES | 2053 | 864 | 636 | 954 | 954 |
| JANITORIAL SUPPLIES | 2054 | 370,119 | 421,265 | 474,201 | 474,201 |
| JANITORIAL SERVICES NON ISF | 2055 | 826,940 | 1,395,529 | 1,658,074 | 1,658,074 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 119,657 | 116,384 | 176,525 | 176,525 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 205,494 | 307,282 | 571,713 | 571,713 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 84 | 72 | 0 | 0 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 996,589 | 914,725 | 1,422,582 | 1,422,582 |
| INSURANCE | 2072 | 2,117,050 | 2,278,059 | 2,128,678 | 2,128,678 |
| GENERAL LIABILITY ULTIMATE LOSS EXPENSE 1099 | 2074 | 0 | 204,715 | 0 | 0 |
| GENERAL LIABILITY ULTIMATE LOSS EXPENSE | 2075 | 0 | 15,000 | 0 | 0 |
| EQUIPMENT MAINTENANCE | 2101 | 1,464,043 | 1,573,329 | 2,378,483 | 2,378,483 |
| EQUIPMENT MAINTENANCE CONTRACTS | 2102 | 620,858 | 742,961 | 1,182,370 | 1,182,370 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 750,464 | 826,270 | 902,745 | 902,745 |
| BUILDING AND IMPROVEMENTS SUPPLIES AND PARTS | 2111 | 5,416 | 27,534 | 0 | 0 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 1,346,238 | 1,680,061 | 2,280,546 | 2,280,546 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 364,129 | 370,434 | 312,646 | 312,646 |
| FACILITIES PROJECTS ISF | 2115 | 153,090 | 19,888 | 545,736 | 545,736 |
| OTHER MAINTENANCE ISF | 2116 | 1,556 | 45,475 | 7,464 | 7,464 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 30,833,529 | 31,812,957 | 31,808,258 | 31,808,258 |
| PHARMACEUTICALS | 2123 | 18,997,210 | 21,361,423 | 23,313,748 | 23,803,749 |
| MEMBERSHIPS AND DUES | 2131 | 903,523 | 865,689 | 855,792 | 855,792 |
| COST ALLOCATION PLAN CHARGES | 2158 | 3,319,411 | 6,572,230 | 7,485,734 | 7,485,734 |
| MISCELLANEOUS EXPENSE | 2159 | 301,315 | 199,551 | 382,026 | 382,026 |
| OFFICE SUPPLIES | 2161 | 618,171 | 491,772 | 597,523 | 597,523 |
| PRINTING AND BINDING NON ISF | 2162 | 29,895 | 36,418 | 26,233 | 26,233 |
| BOOKS AND PUBLICATIONS | 2163 | 65,850 | 71,596 | 131,664 | 131,664 |
| MAIL CENTER ISF | 2164 | 190,637 | 208,716 | 212,083 | 212,083 |
| PURCHASING CHARGES ISF | 2165 | 444,157 | 453,736 | 496,244 | 496,244 |
| GRAPHICS CHARGES ISF | 2166 | 276,214 | 335,024 | 130,568 | 130,568 |
| COPY MACHINE CHGS ISF | 2167 | 380,530 | 351,949 | 384,570 | 384,570 |
| STORES ISF | 2168 | 42,337 | 47,198 | 49,146 | 49,146 |

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|--|------|--------------------|--------------------|--------------------|--------------------|
| POSTAGE AND SPECIAL DELIVERY | 2169 | 0 | 0 | 190 | 190 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 86,626 | 77,483 | 80,822 | 80,822 |
| ATTORNEY SERVICES | 2185 | 418,910 | 662,247 | 1,336,574 | 1,336,574 |
| LAB SERVICES | 2188 | 67,256 | 85,702 | 18,386 | 18,386 |
| COLLECTION AND BILLING SERVICES | 2191 | 120,418 | 133,560 | 114,405 | 114,405 |
| TEMPORARY HELP | 2192 | 155,877 | 219,880 | 150,000 | 150,000 |
| MARKETING AND ADVERTISING | 2193 | 68,220 | 36,627 | 374,831 | 374,831 |
| SOFTWARE MAINTENANCE AGREEMENTS | 2194 | 619,957 | 674,264 | 1,271,452 | 1,271,452 |
| CONTRIBUTIONS AND GRANTS TO NON GOVERNMENTAL AGEN | 2196 | 165,000 | 165,000 | 0 | 0 |
| PROFESSIONAL MEDICAL SERVICES | 2197 | 51,970,197 | 55,715,594 | 60,407,386 | 60,407,386 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 29,300,697 | 34,471,472 | 36,461,030 | 36,991,672 |
| INFORMATION TECHNOLOGY ISF | 2202 | 976,815 | 1,193,389 | 1,346,020 | 1,346,020 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 13,641 | 12,591 | 109,356 | 109,356 |
| PUBLIC WORKS ISF CHARGES | 2205 | 33,924 | 11,755 | 17,985 | 17,985 |
| SPECIAL SERVICES ISF | 2206 | 3,834 | 6,530 | 2,922 | 2,922 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 0 | 0 | 0 | 0 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 1,912,288 | 2,712,940 | 2,855,342 | 2,855,342 |
| BUILDING LEASES AND RENTALS NONCOUNTY OWNED | 2241 | 3,736,547 | 3,804,388 | 4,000,966 | 4,000,966 |
| BUILDING LEASES AND RENTALS COUNTY OWNED | 2242 | 375,077 | 307,761 | 289,990 | 289,990 |
| STORAGE CHARGES ISF | 2244 | 3,652 | 3,649 | 3,472 | 3,472 |
| STORAGE CHARGES NON ISF | 2245 | 306,255 | 263,863 | 159,533 | 159,533 |
| BUILDING LEASE NON A87 | 2246 | 342,199 | 317,381 | 336,004 | 336,004 |
| COMPUTER EQUIPMENT <5000 | 2261 | (2,913) | 237,941 | 851,565 | 851,565 |
| FURNITURE AND FIXTURES <5000 | 2262 | 570,531 | 36,747 | 69,896 | 69,896 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 286 | 0 | 0 | 0 |
| MINOR EQUIPMENT | 2264 | 2,815,866 | (725,855) | 652,780 | 652,780 |
| LIBRARY BOOKS AND PUBLICATIONS | 2271 | 146,378 | 89,987 | 88,692 | 88,692 |
| TRAINING ISF | 2272 | 4,725 | 4,375 | 8,673 | 8,673 |
| EDUCATION CONFERENCE AND SEMINARS | 2273 | 318,874 | 188,747 | 427,431 | 427,431 |
| PRIVATE VEHICLE MILEAGE | 2291 | 36,294 | 35,249 | 41,254 | 41,254 |
| TRAVEL EXPENSE | 2292 | 108,778 | 276,700 | 87,500 | 87,500 |
| FREIGHT, EXPRESS, AND OTHER DELIVERY | 2293 | 24,938 | 24,726 | 23,900 | 23,900 |
| TRANSPORTATION EXPENSE | 2299 | 90,614 | 78,396 | 143,001 | 143,001 |
| GAS AND DIESEL FUEL ISF | 2301 | 36,283 | 38,120 | 76,146 | 76,146 |
| TRANSPORTATION CHARGES ISF | 2302 | 90,545 | 100,361 | 176,187 | 176,187 |
| MOTORPOOL ISF | 2303 | 18,603 | 47,226 | 59,317 | 59,317 |
| TRANSPORTATION WORK ORDER | 2304 | 29,642 | 41,914 | 37,014 | 37,014 |
| UTILITIES | 2311 | 3,146,889 | 3,502,993 | 4,026,585 | 4,026,585 |
| SERVICES AND SUPPLIES CURRENT YEAR ADJ INCREASE | 2991 | 0 | 202,679 | 285,924 | 285,924 |
| SERVICES AND SUPPLIES CURRENT YEAR ADJ DECREASE | 2992 | 0 | (42,422) | 0 | 0 |
| TOTAL SERVICES AND SUPPLIES | | 168,217,495 | 183,666,678 | 201,681,812 | 202,702,455 |
| JUDGMENTS | 3511 | (475,000) | 0 | 0 | 0 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|----------------------------------|------|--------------------|--------------------|--------------------|--------------------|
| TAXES AND ASSESSMENTS | 3571 | 832 | 91,934 | 0 | 0 |
| DEPRECIATION EXPENSE | 3611 | 12,420,047 | 26,076,283 | 27,003,888 | 27,003,888 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 19,086,976 | 18,540,838 | 0 | 0 |
| TOTAL OTHER CHARGES | | 31,032,855 | 44,709,055 | 27,003,888 | 27,003,888 |
| TOTAL OPERATING EXPENSE | | 359,648,590 | 392,188,148 | 404,440,912 | 406,649,245 |
| OPERATING INCOME (LOSS) | | 53,359,702 | 53,424,291 | 72,288,686 | 67,288,686 |

NON-OPERATING REVENUE

| | | | | | |
|--|------|-------------------|--------------------|-------------------|-------------------|
| INVESTMENT INCOME | 8911 | 152,292 | 80,306 | 148,000 | 148,000 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 152,292 | 80,306 | 148,000 | 148,000 |
| GAIN/LOSS REVENUE CAPITAL ASSETS | 9822 | 0 | (41,979) | 0 | 0 |
| FA SYSTEM SALE PROCEEDS | 9823 | 0 | (1,066,825) | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 0 | (1,108,804) | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | | 152,292 | (1,028,498) | 148,000 | 148,000 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 53,511,994 | 52,395,794 | 72,436,686 | 67,436,686 |

NON-OPERATING EXPENSE

| | | | | | |
|--|------|-------------------|-------------------|-------------------|-------------------|
| INTEREST LONG TERM TECP | 3412 | 30,598 | 47,075 | 76,344 | 76,344 |
| INTEREST ON LEASE PURCHASE PAYMENTS | 3451 | 2,185,905 | 11,489,431 | 12,946,127 | 12,946,127 |
| INTEREST ON CAPITAL LEASE | 3455 | 167,458 | 803,973 | 848,506 | 848,506 |
| INTEREST ON SHORT TERM DEBT | 3471 | 0 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 2,383,961 | 12,340,479 | 13,870,977 | 13,870,977 |
| TOTAL NON-OPERATING EXPENSE | | 2,383,961 | 12,340,479 | 13,870,977 | 13,870,977 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 51,128,033 | 40,055,315 | 58,565,709 | 53,565,709 |

OPERATING TRANSFERS

| | | | | | |
|--|------|---------------------|---------------------|---------------------|---------------------|
| CONTRIBUTIONS TO OUTSIDE AGENCIES | 3811 | (84,291,646) | (86,774,589) | (87,930,765) | (87,930,765) |
| TOTAL OTHER CHARGES | | (84,291,646) | (86,774,589) | (87,930,765) | (87,930,765) |
| TRANSFERS OUT TO OTHER FUNDS | 5111 | 0 | 0 | (2,000) | (2,000) |
| TOTAL OTHER FINANCING USES | | 0 | 0 | (2,000) | (2,000) |
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 15,197,900 | 16,264,725 | 15,197,900 | 15,197,900 |
| TRANSFERS IN VEHICLE LICENSE FEE REALIGNMENT | 9832 | 0 | 0 | 0 | 4,000,000 |
| TRANSFERS IN TOBACCO SETTLEMENT | 9833 | 3,408,700 | 3,408,700 | 3,500,000 | 3,500,000 |
| TRANSFERS IN IN PATIENT UNIT | 9834 | 11,500,000 | 11,500,000 | 11,499,000 | 11,499,000 |
| LONGTERM DEBT PROCEEDS | 9841 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 30,106,600 | 31,173,425 | 30,196,900 | 34,196,900 |

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING TRANSFERS

| | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL OPERATING TRANSFERS | (54,185,046) | (55,601,164) | (57,735,865) | (53,735,865) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|

| | | | | |
|-----------------------------|--------------------|---------------------|----------------|------------------|
| CHANGE IN NET ASSETS | (3,057,014) | (15,545,849) | 829,844 | (170,156) |
|-----------------------------|--------------------|---------------------|----------------|------------------|

NET ASSETS - BEGINNING BALANCE

NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|-------------------------------|------|-----------|--------------|-----------|-----------|
| LEASE PURCHASE PYMT PRINCIPAL | 3311 | 6,864,947 | 5,599,928 | 5,836,561 | 5,836,561 |
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 544,123 | 539,746 | 533,238 | 533,238 |
| CAPITAL LEASE PRINCIPAL | 3315 | 908,935 | 6,341,425 | 8,791,568 | 8,791,568 |
| DEBT CONTRA | 3992 | (930,283) | (11,586,729) | 0 | 0 |

| | | | | | |
|----------------------------|--|------------------|----------------|-------------------|-------------------|
| TOTAL OTHER CHARGES | | 7,387,721 | 894,369 | 15,161,367 | 15,161,367 |
|----------------------------|--|------------------|----------------|-------------------|-------------------|

| | | | | | |
|---|--|------------------|----------------|-------------------|-------------------|
| TOTAL RETIREMENT OF LONG TERM DEBT | | 7,387,721 | 894,369 | 15,161,367 | 15,161,367 |
|---|--|------------------|----------------|-------------------|-------------------|

FIXED ASSETS

| | | | | | |
|---------------------------------|------|-----------|-----------|-----------|-----------|
| BUILDINGS AND IMPROVEMENTS | 4111 | 2,363,814 | 3,519,280 | 2,908,000 | 2,908,000 |
| HOSPITAL REPLACEMENT WING | 4220 | 1,276,624 | 71,974 | 0 | 0 |
| EQUIPMENT | 4601 | 58,505 | 411,443 | 1,313,000 | 1,313,000 |
| HOSPITAL REPLACEMENT EQUIPMENT | 4611 | (619,518) | 2,005,270 | 0 | 0 |
| COMPUTER SOFTWARE | 4701 | 284,926 | 26,623 | 495,000 | 495,000 |
| ELECTRONIC HEALTH RECORD SYSTEM | 4714 | 0 | 0 | 0 | 0 |

| | | | | | |
|---------------------------|--|------------------|------------------|------------------|------------------|
| TOTAL FIXED ASSETS | | 3,364,351 | 6,034,590 | 4,716,000 | 4,716,000 |
|---------------------------|--|------------------|------------------|------------------|------------------|

| | | | | | |
|---------------------------|--|------------------|------------------|------------------|------------------|
| TOTAL FIXED ASSETS | | 3,364,351 | 6,034,590 | 4,716,000 | 4,716,000 |
|---------------------------|--|------------------|------------------|------------------|------------------|

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH

VENTURA CO HEALTH CARE PLAN - 3390

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2017-18 | ACTUAL PRIOR YEAR FY 2017-18 | REQUESTED BUDGET FY 2018-19 | RECOMMENDED BUDGET FY 2018-19 | ADOPTED BUDGET FY 2018-19 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 76,937,541 | 76,455,772 | 80,367,832 | 80,367,832 | 80,367,832 |
| TOTAL REVENUES | 78,051,213 | 77,996,712 | 83,218,732 | 83,218,732 | 83,218,732 |
| NET INCOME (LOSS) | 1,113,672 | 1,540,940 | 2,850,900 | 2,850,900 | 2,850,900 |
| AUTH POSITIONS | | | 44 | 44 | 44 |
| FTE POSITIONS | | | 44 | 44 | 44 |

BUDGET UNIT DESCRIPTION:

Ventura County Health Care Plan (VCHCP) was established in 1993 as a practical, cost-effective and innovative alternative to private health care services to eligible employees of the County and their covered dependents. The core medical services are provided by physicians and facilities associated with the Ventura County Medical Center (VCMC) and Santa Paula Hospital as well as other community providers. VCHCP also provides insurance coverage for employees of the VCMC affiliated clinics and physician groups, Ventura County Deputy Sheriff's Association (VCDSA) and Coordination of Benefit product for Medicare eligible Retirees.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2018-19

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH
UNIT 3390 VENTURA CO HEALTH CARE PLAN

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|-------------------------------------|------|-------------------|-------------------|-------------------|-------------------|
| INSURANCE PREMIUMS EXTERNAL | 9702 | 122,716 | 0 | 0 | 0 |
| INSURANCE PREMIUMS INTERNAL | 9717 | 71,020,162 | 77,771,242 | 83,052,009 | 83,052,009 |
| TOTAL CHARGES FOR SERVICES | | 71,142,878 | 77,771,242 | 83,052,009 | 83,052,009 |
| MISCELLANEOUS REVENUE | 9790 | 91,499 | 96,959 | 80,880 | 80,880 |
| TOTAL MISCELLANEOUS REVENUES | | 91,499 | 96,959 | 80,880 | 80,880 |
| TOTAL OPERATING INCOME | | 71,234,377 | 77,868,201 | 83,132,889 | 83,132,889 |

OPERATING EXPENSE

| | | | | | |
|---|------|------------------|------------------|------------------|------------------|
| REGULAR SALARIES | 1101 | 3,037,454 | 2,870,280 | 3,309,038 | 3,309,038 |
| EXTRA HELP | 1102 | 0 | 0 | 0 | 0 |
| OVERTIME | 1105 | 33,810 | 22,975 | 31,435 | 31,435 |
| SUPPLEMENTAL PAYMENTS | 1106 | 162,119 | 161,569 | 154,090 | 154,090 |
| TERMINATIONS | 1107 | 49,915 | 84,072 | 28,675 | 28,675 |
| CALL BACK STAFFING | 1108 | 584 | 2,181 | 408 | 408 |
| RETIREMENT CONTRIBUTION | 1121 | 635,035 | 611,132 | 733,592 | 733,592 |
| OASDI CONTRIBUTION | 1122 | 190,225 | 182,608 | 213,225 | 213,225 |
| FICA MEDICARE | 1123 | 45,831 | 43,990 | 50,823 | 50,823 |
| SAFE HARBOR | 1124 | 0 | 0 | 0 | 0 |
| GROUP INSURANCE | 1141 | 351,946 | 362,963 | 420,612 | 420,612 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 533 | 1,296 | 504 | 504 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 3,110 | 2,357 | 2,485 | 2,485 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 9,865 | 8,799 | 12,719 | 12,719 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 78,991 | 68,026 | 86,994 | 86,994 |
| 401K PLAN | 1171 | 54,558 | 54,871 | 61,535 | 61,535 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 4,653,977 | 4,477,121 | 5,106,135 | 5,106,135 |
| VOICE DATA ISF | 2032 | 79,336 | 60,718 | 77,317 | 77,317 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 26,157 | 19,736 | 20,966 | 20,966 |
| INSURANCE | 2072 | 0 | 0 | 16,240 | 16,240 |
| INSURANCE RECOVERIES FROM CLAIMS AND LITIGATION | 2079 | 1,475,494 | 0 | 0 | 0 |
| INCOME PROTECTION PLAN PAYMENTS | 2080 | 0 | 2,219,467 | 2,661,901 | 2,661,901 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 203,669 | 176,652 | 180,070 | 180,070 |
| FACILITIES PROJECTS ISF | 2115 | 3,419 | 0 | 0 | 0 |
| OTHER MAINTENANCE ISF | 2116 | 388 | 607 | 10,000 | 10,000 |
| PHARMACEUTICALS | 2123 | 13,299,273 | 13,044,932 | 14,670,755 | 14,670,755 |
| MEMBERSHIPS AND DUES | 2131 | 0 | 950 | 10,000 | 10,000 |
| COST ALLOCATION PLAN CHARGES | 2158 | 374,478 | 857,363 | 943,749 | 943,749 |
| MISCELLANEOUS EXPENSE | 2159 | 130,665 | 132,127 | 0 | 0 |
| OFFICE SUPPLIES | 2161 | 13,388 | 8,486 | 11,060 | 11,060 |
| PRINTING AND BINDING NON ISF | 2162 | 8,278 | 6,115 | 5,000 | 5,000 |
| MAIL CENTER ISF | 2164 | 47,635 | 47,261 | 47,637 | 47,637 |

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH
UNIT 3390 VENTURA CO HEALTH CARE PLAN

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|--|------|------------|------------|------------|------------|
| PURCHASING CHARGES ISF | 2165 | 6,880 | 7,024 | 7,235 | 7,235 |
| GRAPHICS CHARGES ISF | 2166 | 90,433 | 92,096 | 100,000 | 100,000 |
| COPY MACHINE CHGS ISF | 2167 | 19,981 | 16,945 | 19,981 | 19,981 |
| STORES ISF | 2168 | 225 | 5,722 | 8,597 | 8,597 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 18,944 | 21,942 | 15,000 | 15,000 |
| ATTORNEY SERVICES | 2185 | 37,738 | 60,177 | 80,000 | 80,000 |
| PSYCHIATRIC FEES | 2189 | 3,160,109 | 3,349,400 | 3,644,652 | 3,644,652 |
| TEMPORARY HELP | 2192 | 43,330 | 57,505 | 50,000 | 50,000 |
| MARKETING AND ADVERTISING | 2193 | 0 | 0 | 0 | 0 |
| PROFESSIONAL MEDICAL SERVICES | 2197 | 43,205,100 | 47,096,398 | 48,867,219 | 48,867,219 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 2,024,215 | 1,488,992 | 1,779,427 | 1,779,427 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | (1,200) | 248 | 1,600 | 1,600 |
| INFORMATION TECHNOLOGY ISF | 2202 | 21,302 | 17,031 | 9,003 | 9,003 |
| SPECIAL SERVICES ISF | 2206 | 3,937 | 4,099 | 3,804 | 3,804 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 9,120 | 0 | 0 | 0 |
| STORAGE CHARGES ISF | 2244 | 1,244 | 1,366 | 1,233 | 1,233 |
| COMPUTER EQUIPMENT <5000 | 2261 | 0 | 7,664 | 0 | 0 |
| MINOR EQUIPMENT | 2264 | 0 | 0 | 6,000 | 6,000 |
| TRAINING ISF | 2272 | 25 | 125 | 15,000 | 15,000 |
| EDUCATION CONFERENCE AND SEMINARS | 2273 | 6,382 | 4,324 | 12,000 | 12,000 |
| PRIVATE VEHICLE MILEAGE | 2291 | 1,149 | 1,144 | 2,000 | 2,000 |
| TRAVEL EXPENSE | 2292 | 312 | 4,016 | 10,000 | 10,000 |
| GAS AND DIESEL FUEL ISF | 2301 | 0 | 0 | 0 | 0 |
| TRANSPORTATION CHARGES ISF | 2302 | 0 | 0 | 0 | 0 |
| MOTORPOOL ISF | 2303 | 93 | 819 | 3,000 | 3,000 |

TOTAL SERVICES AND SUPPLIES **64,311,498** **68,811,451** **73,290,446** **73,290,446**

| | | | | | |
|----------------------------------|------|-----------|-----------|-----------|-----------|
| TAXES AND ASSESSMENTS | 3571 | 1,643,080 | 1,541,953 | 1,403,794 | 1,403,794 |
| DEPRECIATION EXPENSE | 3611 | 368,852 | 1,023,973 | 370,176 | 370,176 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 587,344 | 546,270 | 157,281 | 157,281 |

TOTAL OTHER CHARGES **2,599,276** **3,112,196** **1,931,251** **1,931,251**

TOTAL OPERATING EXPENSE **71,564,751** **76,400,768** **80,327,832** **80,327,832**

OPERATING INCOME (LOSS) **(330,374)** **1,467,434** **2,805,057** **2,805,057**

NON-OPERATING REVENUE

| | | | | | |
|-------------------|------|--------|---------|--------|--------|
| INVESTMENT INCOME | 8911 | 88,230 | 128,511 | 85,843 | 85,843 |
|-------------------|------|--------|---------|--------|--------|

TOTAL REVENUE USE OF MONEY AND PROPERTY **88,230** **128,511** **85,843** **85,843**

TOTAL NON-OPERATING REVENUE **88,230** **128,511** **85,843** **85,843**

INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS **(242,144)** **1,595,944** **2,890,900** **2,890,900**

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH
UNIT 3390 VENTURA CO HEALTH CARE PLAN

| OPERATING DETAIL | 2016-17 ACTUAL | 2017-18 ACTUAL * ESTIMATED | 2018-19 RECOMMENDED | 2018-19 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| NON-OPERATING EXPENSE | | | | |
| INTEREST TO PROVIDERS | 3479 | 55,001 | 55,004 | 40,000 |
| TOTAL OTHER CHARGES | | 55,001 | 55,004 | 40,000 |
| TOTAL NON-OPERATING EXPENSE | | 55,001 | 55,004 | 40,000 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (297,145) | 1,540,940 | 2,850,900 |

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