

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
<u>ASSETS</u>					
Cash and investments	\$ 121,031	\$ 105,220	\$ 4,530	\$ 10,120	\$ 1,161
Receivables, net	33,996	23,409	357	10,230	-
Due from other funds	1,269	884	40	344	1
Inventories and other assets	33	33	-	-	-
Long-term receivables	33,605	26,364	7,241	-	-
Total assets	<u>\$ 189,934</u>	<u>\$ 155,910</u>	<u>\$ 12,168</u>	<u>\$ 20,694</u>	<u>\$ 1,162</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 13,068	\$ 10,579	\$ -	\$ 2,489	\$ -
Accrued liabilities	5,145	5,145	-	-	-
Due to other funds	3,664	1,669	-	1,995	-
Unearned revenue	5,926	5,926	-	-	-
Advances from other funds	8,135	35	-	8,100	-
Total liabilities	<u>35,938</u>	<u>23,354</u>	<u>-</u>	<u>12,584</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	34,157	26,559	7,598	-	-
Total deferred inflows of resources	<u>34,157</u>	<u>26,559</u>	<u>7,598</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>					
Nonspendable	1,166	33	-	-	1,133
Restricted	109,499	96,892	4,570	8,008	29
Committed	3,711	3,609	-	102	-
Assigned	5,463	5,463	-	-	-
Total fund balances	<u>119,839</u>	<u>105,997</u>	<u>4,570</u>	<u>8,110</u>	<u>1,162</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 189,934</u>	<u>\$ 155,910</u>	<u>\$ 12,168</u>	<u>\$ 20,694</u>	<u>\$ 1,162</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 8,681	\$ 8,681	\$ -	\$ -	\$ -
Licenses, permits, and franchises	76	76	-	-	-
Fines, forfeitures, and penalties	114	114	-	-	-
Revenues from use of money and property	241	239	(2)	3	1
Aid from other governmental units	117,671	106,771	-	10,900	-
Charges for services	32,774	32,340	434	-	-
Other	5,482	5,482	-	-	-
Total revenues	165,039	153,703	432	10,903	1
Expenditures:					
Current:					
Public protection	27,914	27,914	-	-	-
Public ways and facilities	58	-	-	58	-
Health and sanitation services	64,669	64,669	-	-	-
Public assistance	28,755	28,755	-	-	-
Education	8,760	8,760	-	-	-
Recreation	90	90	-	-	-
Capital outlay	16,934	270	-	16,664	-
Debt service:					
Principal retirement	6,710	-	6,710	-	-
Interest and fiscal charges	1,179	1	1,178	-	-
Total expenditures	155,069	130,459	7,888	16,722	-
Excess (deficiency) of revenues over (under) expenditures	9,970	23,244	(7,456)	(5,819)	1
Other financing sources (uses):					
Gain from insurance recovery	5	5	-	-	-
Issuance of long-term debt	4,975	-	-	4,975	-
Transfers in	18,076	9,771	7,567	738	-
Transfers out	(1,114)	(1,095)	(6)	(13)	-
Total other financing sources (uses)	21,942	8,681	7,561	5,700	-
Net change in fund balances	31,912	31,925	105	(119)	1
Fund balances - beginning	87,927	74,072	4,465	8,229	1,161
Fund balances - ending	<u>\$ 119,839</u>	<u>\$ 105,997</u>	<u>\$ 4,570</u>	<u>\$ 8,110</u>	<u>\$ 1,162</u>

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues that are restricted by law or administrative action to expenditures for specified purposes. Non-major special revenue funds used by the County are listed below:

COUNTY LIBRARY

This fund accounts for the provision of library services in twelve branches throughout the County, except in the cities of Camarillo, Oxnard, Moorpark, Simi Valley, and Thousand Oaks, and the Santa Paula School District, which provide their own library facilities. Support is derived principally from property taxes and includes donations from citizens, groups, and cities.

H.U.D. GRANTS

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

FISH AND WILDLIFE

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

DOMESTIC VIOLENCE PROGRAM

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

COUNTY SERVICE AREAS

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

WORKFORCE DEVELOPMENT

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

(Continued)

SPAY/NEUTER PROGRAM

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

INMATE WELFARE

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

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

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

DEPARTMENT OF CHILD SUPPORT SERVICES

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

MENTAL HEALTH SERVICES ACT (MHSA)

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

COUNTY SUCCESSOR HOUSING AGENCY

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

NYELAND ACRES COMMUNITY CENTER COMMUNITY FACILITIES DISTRICT (CFD)

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

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Wildlife Fund
<u>ASSETS</u>				
Cash and investments	\$ 105,220	\$ 10,097	\$ 4,331	\$ -
Receivables, net	23,409	402	1,920	-
Due from other funds	884	47	322	-
Inventories and other assets	33	-	-	-
Long-term receivables	26,364	205	14,462	-
	<u>155,910</u>	<u>10,751</u>	<u>21,035</u>	<u>-</u>
Total assets	<u>\$ 155,910</u>	<u>\$ 10,751</u>	<u>\$ 21,035</u>	<u>\$ -</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 10,579	\$ 92	\$ 2,060	\$ -
Accrued liabilities	5,145	278	-	-
Due to other funds	1,669	56	219	-
Unearned revenue	5,926	1,380	4,294	-
Advances from other funds	35	-	-	-
	<u>23,354</u>	<u>1,806</u>	<u>6,573</u>	<u>-</u>
Total liabilities	<u>23,354</u>	<u>1,806</u>	<u>6,573</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	26,559	205	14,462	-
	<u>26,559</u>	<u>205</u>	<u>14,462</u>	<u>-</u>
Total deferred inflows of resources	<u>26,559</u>	<u>205</u>	<u>14,462</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	33	-	-	-
Restricted	96,892	3,096	-	-
Committed	3,609	198	-	-
Assigned	5,463	5,446	-	-
	<u>105,997</u>	<u>8,740</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>105,997</u>	<u>8,740</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 155,910</u>	<u>\$ 10,751</u>	<u>\$ 21,035</u>	<u>\$ -</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 216	\$ 8,769	\$ 178	<u>ASSETS</u>
9	8	414	Cash and investments
-	12	-	Receivables, net
-	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term receivables
<u>\$ 225</u>	<u>\$ 8,789</u>	<u>\$ 592</u>	Total assets
\$ 63	\$ 401	\$ 330	<u>LIABILITIES</u>
-	228	135	Accounts payable
-	176	92	Accrued liabilities
-	21	-	Due to other funds
-	-	-	Unearned revenue
-	-	35	Advances from other funds
<u>63</u>	<u>826</u>	<u>592</u>	Total liabilities
-	-	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	Unavailable revenue
<u>-</u>	<u>-</u>	<u>-</u>	Total deferred inflows of resources
-	-	-	<u>FUND BALANCES</u>
162	4,535	-	Nonspendable
-	3,411	-	Restricted
-	17	-	Committed
-	-	-	Assigned
<u>162</u>	<u>7,963</u>	<u>-</u>	Total fund balances
<u>\$ 225</u>	<u>\$ 8,789</u>	<u>\$ 592</u>	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021
 (In Thousands)
 (Continued)

	<u>Spay/Neuter Program</u>	<u>Inmate Welfare Fund</u>	<u>In-Home Supportive Services Public Authority</u>
<u>ASSETS</u>			
Cash and investments	\$ 67	\$ 3,715	\$ 2,024
Receivables, net	-	1	208
Due from other funds	5	287	1
Inventories and other assets	-	33	-
Long-term receivables	-	-	-
	<u>72</u>	<u>4,036</u>	<u>2,233</u>
Total assets	<u>\$ 72</u>	<u>\$ 4,036</u>	<u>\$ 2,233</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 10	\$ 2,070
Accrued liabilities	-	71	60
Due to other funds	-	24	103
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>-</u>	<u>105</u>	<u>2,233</u>
Total liabilities	<u>-</u>	<u>105</u>	<u>2,233</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>			
Nonspendable	-	33	-
Restricted	72	3,898	-
Committed	-	-	-
Assigned	-	-	-
	<u>72</u>	<u>3,931</u>	<u>-</u>
Total fund balances	<u>72</u>	<u>3,931</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 72</u>	<u>\$ 4,036</u>	<u>\$ 2,233</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 553	\$ 75,212	\$ 1	\$ 57	ASSETS
883	19,564	-	-	Cash and investments
5	205	-	-	Receivables, net
-	-	-	-	Due from other funds
-	-	-	-	Inventories and other assets
-	11,391	306	-	Long-term receivables
\$ 1,441	\$ 106,372	\$ 307	\$ 57	Total assets
\$ 20	\$ 5,533	\$ -	\$ -	LIABILITIES
959	3,414	-	-	Accounts payable
456	538	-	5	Accrued liabilities
-	231	-	-	Due to other funds
-	-	-	-	Unearned revenue
-	-	-	-	Advances from other funds
1,435	9,716	-	5	Total liabilities
-	11,586	306	-	DEFERRED INFLOWS OF RESOURCES
-	11,586	306	-	Unavailable revenue
-	11,586	306	-	Total deferred inflows of resources
-	-	-	-	FUND BALANCES
6	85,070	1	52	Nonspendable
-	-	-	-	Restricted
-	-	-	-	Committed
-	-	-	-	Assigned
6	85,070	1	52	Total fund balances
\$ 1,441	\$ 106,372	\$ 307	\$ 57	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Fish and Wildlife Fund</u>
Revenues:				
Taxes	\$ 8,681	\$ 7,341	\$ -	\$ -
Licenses, permits, and franchises	76	-	-	-
Fines, forfeitures, and penalties	114	2	-	-
Revenues from use of money and property	239	119	(17)	(1)
Aid from other governmental units	106,771	1,263	5,035	-
Charges for services	32,340	40	-	3
Other	5,482	1,635	-	-
	<u>153,703</u>	<u>10,400</u>	<u>5,018</u>	<u>2</u>
Expenditures:				
Current:				
Public protection	27,914	-	-	3
Health and sanitation services	64,669	-	-	-
Public assistance	28,755	-	4,134	-
Education	8,760	8,760	-	-
Recreation	90	-	-	-
Capital outlay	270	165	-	-
Debt service:				
Interest and fiscal charges	1	-	-	-
	<u>130,459</u>	<u>8,925</u>	<u>4,134</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,244</u>	<u>1,475</u>	<u>884</u>	<u>(1)</u>
Other financing sources (uses):				
Gain from insurance recovery	5	-	-	-
Transfers in	9,771	911	-	-
Transfers out	(1,095)	-	(884)	-
	<u>8,681</u>	<u>911</u>	<u>(884)</u>	<u>-</u>
Net change in fund balances	31,925	2,386	-	(1)
Fund balances - beginning	<u>74,072</u>	<u>6,354</u>	<u>-</u>	<u>1</u>
Fund balances - ending	<u>\$ 105,997</u>	<u>\$ 8,740</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,340	\$ -	Revenues:
76	-	-	Taxes
77	11	-	Licenses, permits, and franchises
-	(6)	-	Fines, forfeitures, and penalties
-	8	5,902	Revenues from use of money and property
-	2,129	-	Aid from other governmental units
-	3	5	Charges for services
-	-	-	Other
<u>153</u>	<u>3,485</u>	<u>5,907</u>	Total revenues
-	2,963	-	Expenditures:
-	-	-	Current:
232	-	5,907	Public protection
-	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	64	-	Recreation
-	-	-	Capital outlay
-	-	-	Debt service:
-	1	-	Interest and fiscal charges
<u>232</u>	<u>3,028</u>	<u>5,907</u>	Total expenditures
<u>(79)</u>	<u>457</u>	<u>-</u>	Excess (deficiency) of revenues over (under) expenditures
-	-	-	Other financing sources (uses):
-	-	-	Gain from insurance recovery
-	-	-	Transfers in
-	(211)	-	Transfers out
<u>-</u>	<u>(211)</u>	<u>-</u>	Total other financing sources (uses)
(79)	246	-	Net change in fund balances
<u>241</u>	<u>7,717</u>	<u>-</u>	Fund balances - beginning
<u>\$ 162</u>	<u>\$ 7,963</u>	<u>\$ -</u>	Fund balances - ending

(Continued)

COUNTY OF VENTURA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(In Thousands)
(Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-
Fines, forfeitures, and penalties	23	-	-
Revenues from use of money and property	-	-	2
Aid from other governmental units	-	2	9,625
Charges for services	-	-	-
Other	-	3,344	-
	<u>23</u>	<u>3,346</u>	<u>9,627</u>
Total revenues			
Expenditures:			
Current:			
Public protection	5	2,702	-
Health and sanitation services	-	-	-
Public assistance	-	-	18,482
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	7	-
Debt service:			
Interest and fiscal charges	-	-	-
	<u>5</u>	<u>2,709</u>	<u>18,482</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>18</u>	<u>637</u>	<u>(8,855)</u>
Other financing sources (uses):			
Gain from insurance recovery	-	-	-
Transfers in	-	-	8,855
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>8,855</u>
Total other financing sources (uses)			
Net change in fund balances	18	637	-
Fund balances - beginning	<u>54</u>	<u>3,294</u>	<u>-</u>
Fund balances - ending	<u>\$ 72</u>	<u>\$ 3,931</u>	<u>\$ -</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ -	\$ -	\$ -	\$ -	Revenues:
-	-	-	-	Taxes
-	-	-	1	Licenses, permits, and franchises
2	140	-	-	Fines, forfeitures, and penalties
22,261	62,675	-	-	Revenues from use of money and property
-	30,114	-	54	Aid from other governmental units
1	494	-	-	Charges for services
22,264	93,423	-	55	Other
				Total revenues
22,241	-	-	-	Expenditures:
-	64,669	-	-	Current:
-	-	-	-	Public protection
-	-	-	-	Health and sanitation services
-	-	-	-	Public assistance
-	-	-	90	Education
28	6	-	-	Recreation
-	-	-	-	Capital outlay
22,269	64,675	-	90	Debt service:
				Interest and fiscal charges
				Total expenditures
(5)	28,748	-	(35)	Excess (deficiency) of revenues over (under) expenditures
-	5	-	-	Other financing sources (uses):
5	-	-	-	Gain from insurance recovery
-	-	-	-	Transfers in
5	5	-	-	Transfers out
				Total other financing sources (uses)
-	28,753	-	(35)	Net change in fund balances
6	56,317	1	87	Fund balances - beginning
\$ 6	\$ 85,070	\$ 1	\$ 52	Fund balances - ending

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 6,620	\$ 6,620	\$ 7,341	\$ 721
Fines, forfeitures, and penalties	2	2	2	-
Revenues from use of money and property	173	173	147	(26)
Aid from other governmental units	837	2,587	1,263	(1,324)
Charges for services	124	124	40	(84)
Other	298	298	106	(192)
Amounts available for appropriation	<u>8,054</u>	<u>9,804</u>	<u>8,899</u>	<u>(905)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	5,908	5,908	5,658	250
Services and supplies	3,033	3,558	3,102	456
Total education	<u>8,941</u>	<u>9,466</u>	<u>8,760</u>	<u>706</u>
Capital outlay	-	2,264	165	2,099
Debt Service:				
Principal retirement	255	-	-	-
Interest and fiscal charges	20	-	-	-
Total charges to appropriations	<u>9,216</u>	<u>11,730</u>	<u>8,925</u>	<u>2,805</u>
Deficiency of revenues under expenditures	<u>(1,162)</u>	<u>(1,926)</u>	<u>(26)</u>	<u>1,900</u>
Other financing sources:				
Transfers in	983	983	911	(72)
Total other financing sources	<u>983</u>	<u>983</u>	<u>911</u>	<u>(72)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(179)	(943)	885	1,828
Fund balances - beginning	<u>6,354</u>	<u>6,354</u>	<u>6,354</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,175</u>	<u>\$ 5,411</u>	<u>\$ 7,239</u>	<u>\$ 1,828</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	HOUSING AND URBAN DEVELOPMENT GRANTS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 1	\$ 1
Aid from other governmental units	7,779	29,287	5,035	(24,252)
Amounts available for appropriation	<u>7,779</u>	<u>29,287</u>	<u>5,036</u>	<u>(24,251)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	6,252	21,892	3,920	17,972
Other charges	482	1,464	214	1,250
Total public assistance	<u>6,734</u>	<u>23,356</u>	<u>4,134</u>	<u>19,222</u>
Total charges to appropriations	<u>6,734</u>	<u>23,356</u>	<u>4,134</u>	<u>19,222</u>
Excess of revenues over expenditures	<u>1,045</u>	<u>5,931</u>	<u>902</u>	<u>(5,029)</u>
Other financing uses:				
Transfers out	<u>(1,056)</u>	<u>(5,931)</u>	<u>(884)</u>	<u>5,047</u>
Total other financing uses	<u>(1,056)</u>	<u>(5,931)</u>	<u>(884)</u>	<u>5,047</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	(11)	-	18	18
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (11)</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ 18</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND WILDLIFE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

FISH AND WILDLIFE FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Charges for services	\$ 4	\$ 4	\$ 3	\$ (1)
Amounts available for appropriation	<u>4</u>	<u>4</u>	<u>3</u>	<u>(1)</u>
Charges to appropriations (outflows):				
Public protection:				
Other charges	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total public protection	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total charges to appropriations	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
Other financing uses:				
Transfers out	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>1</u>
Total other financing uses	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	-	-
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

DOMESTIC VIOLENCE PROGRAM FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Licenses, permits, and franchises	\$ 140	\$ 200	\$ 76	\$ (124)
Fines, forfeitures, and penalties	80	80	77	(3)
Revenues from use of money and property	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Amounts available for appropriation	<u>221</u>	<u>281</u>	<u>154</u>	<u>(127)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	<u>235</u>	<u>295</u>	<u>232</u>	<u>63</u>
Total public assistance	<u>235</u>	<u>295</u>	<u>232</u>	<u>63</u>
Total charges to appropriations	<u>235</u>	<u>295</u>	<u>232</u>	<u>63</u>
Deficiency of revenues under expenditures	(14)	(14)	(78)	(64)
Fund balances - beginning	<u>241</u>	<u>241</u>	<u>241</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 227</u></u>	<u><u>\$ 227</u></u>	<u><u>\$ 163</u></u>	<u><u>\$ (64)</u></u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	COUNTY SERVICE AREAS			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 1,259	\$ 1,259	\$ 1,340	\$ 81
Fines, forfeitures, and penalties	3	3	11	8
Revenues from use of money and property	179	179	43	(136)
Aid from other governmental units	12	12	8	(4)
Charges for services	1,990	1,990	2,129	139
Other	-	-	3	3
Amounts available for appropriation	<u>3,443</u>	<u>3,443</u>	<u>3,534</u>	<u>91</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,941</u>	<u>4,197</u>	<u>2,963</u>	<u>1,234</u>
Total public protection	<u>3,941</u>	<u>4,197</u>	<u>2,963</u>	<u>1,234</u>
Capital outlay	5,050	4,587	64	4,523
Debt service:				
Interest and fiscal charges	<u>2</u>	<u>4</u>	<u>1</u>	<u>3</u>
Total charges to appropriations	<u>8,993</u>	<u>8,788</u>	<u>3,028</u>	<u>5,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,550)</u>	<u>(5,345)</u>	<u>506</u>	<u>5,851</u>
Other financing sources (uses):				
Issuance of long-term debt	4,375	4,375	-	(4,375)
Transfers out	<u>(12)</u>	<u>(216)</u>	<u>(211)</u>	<u>5</u>
Total other financing sources (uses)	<u>4,363</u>	<u>4,159</u>	<u>(211)</u>	<u>(4,370)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,187)	(1,186)	295	1,481
Fund balances - beginning	<u>7,717</u>	<u>7,717</u>	<u>7,717</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,530</u>	<u>\$ 6,531</u>	<u>\$ 8,012</u>	<u>\$ 1,481</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	WORKFORCE DEVELOPMENT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 1	\$ 1
Aid from other governmental units	7,066	7,066	5,902	(1,164)
Other	-	-	5	5
Amounts available for appropriation	7,066	7,066	5,908	(1,158)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	2,807	2,682	2,559	123
Services and supplies	1,342	1,292	969	323
Other charges	3,467	3,642	2,379	1,263
Total public assistance	7,616	7,616	5,907	1,709
Total charges to appropriations	7,616	7,616	5,907	1,709
Excess (deficiency) of revenues over (under) expenditures	(550)	(550)	1	551
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ (550)	\$ (550)	\$ 1	\$ 551

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 5	\$ 5
Other	20	20	-	(20)
Amounts available for appropriation	<u>20</u>	<u>20</u>	<u>5</u>	<u>(15)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>20</u>	<u>20</u>	<u>5</u>	<u>15</u>
Total public protection	<u>20</u>	<u>20</u>	<u>5</u>	<u>15</u>
Total charges to appropriations	<u>20</u>	<u>20</u>	<u>5</u>	<u>15</u>
 Excess (deficiency) of revenues over (under) expenditures	 -	 -	 -	 -
Fund balances - beginning	<u>54</u>	<u>54</u>	<u>54</u>	<u>-</u>
Fund balances - ending	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	INMATE WELFARE FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 58	\$ 58	\$ 18	\$ (40)
Aid from other governmental units	-	-	2	2
Other	<u>2,921</u>	<u>2,921</u>	<u>3,344</u>	<u>423</u>
Amounts available for appropriation	<u>2,979</u>	<u>2,979</u>	<u>3,364</u>	<u>385</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,602	1,602	1,361	241
Services and supplies	1,521	1,514	1,341	173
Contingencies	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total public protection	<u>3,223</u>	<u>3,216</u>	<u>2,702</u>	<u>514</u>
Capital outlay	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
Total charges to appropriations	<u>3,223</u>	<u>3,223</u>	<u>2,709</u>	<u>514</u>
Excess (deficiency) of revenues over (under) expenditures	(244)	(244)	655	899
Fund balances - beginning	<u>3,294</u>	<u>3,294</u>	<u>3,294</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,050</u>	<u>\$ 3,050</u>	<u>\$ 3,949</u>	<u>\$ 899</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 5	\$ 5	\$ 6	\$ 1
Aid from other governmental units	<u>8,419</u>	<u>9,645</u>	<u>9,625</u>	<u>(20)</u>
Amounts available for appropriation	<u>8,424</u>	<u>9,650</u>	<u>9,631</u>	<u>(19)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	1,171	1,171	1,146	25
Services and supplies	298	298	200	98
Other charges	<u>15,941</u>	<u>17,141</u>	<u>17,141</u>	<u>-</u>
Total public assistance	<u>17,410</u>	<u>18,610</u>	<u>18,487</u>	<u>123</u>
Total charges to appropriations	<u>17,410</u>	<u>18,610</u>	<u>18,487</u>	<u>123</u>
Deficiency of revenues under expenditures	<u>(8,986)</u>	<u>(8,960)</u>	<u>(8,856)</u>	<u>104</u>
Other financing sources:				
Transfers in	<u>8,984</u>	<u>8,957</u>	<u>8,855</u>	<u>(102)</u>
Total other financing sources	<u>8,984</u>	<u>8,957</u>	<u>8,855</u>	<u>(102)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(2)	(3)	(1)	2
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (2)</u>	<u>\$ (3)</u>	<u>\$ (1)</u>	<u>\$ 2</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	DEPARTMENT OF CHILD SUPPORT SERVICES			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 13	\$ 13	\$ 3	\$ (10)
Aid from other governmental units	21,168	22,209	22,261	52
Other	-	-	1	1
Amounts available for appropriation	<u>21,181</u>	<u>22,222</u>	<u>22,265</u>	<u>43</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	18,643	20,184	19,855	329
Services and supplies	<u>1,699</u>	<u>2,526</u>	<u>2,386</u>	<u>140</u>
Total public protection	<u>20,342</u>	<u>22,710</u>	<u>22,241</u>	<u>469</u>
Capital outlay	-	28	28	-
Debt Service:				
Principal retirement	762	-	-	-
Interest and fiscal charges	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to appropriations	<u>21,198</u>	<u>22,738</u>	<u>22,269</u>	<u>469</u>
Deficiency of revenues under expenditures	<u>(17)</u>	<u>(516)</u>	<u>(4)</u>	<u>512</u>
Other financing sources:				
Transfers in	<u>515</u>	<u>515</u>	<u>5</u>	<u>(510)</u>
Total other financing sources	<u>515</u>	<u>515</u>	<u>5</u>	<u>(510)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	498	(1)	1	2
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances - ending	<u>\$ 504</u>	<u>\$ 5</u>	<u>\$ 7</u>	<u>\$ 2</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

MENTAL HEALTH SERVICES ACT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 1,091	\$ 1,091	\$ 455	\$ (636)
Aid from other governmental units	42,530	42,530	62,675	20,145
Charges for services	21,085	21,085	30,114	9,029
Other	108	-	494	494
Amounts available for appropriation	<u>64,814</u>	<u>64,706</u>	<u>93,738</u>	<u>29,032</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	32,026	32,026	27,641	4,385
Services and supplies	40,257	40,361	32,608	7,753
Other charges	6,250	6,881	4,420	2,461
Total health and sanitation services	<u>78,533</u>	<u>79,268</u>	<u>64,669</u>	<u>14,599</u>
Capital outlay	85	85	6	79
Debt service:				
Principal retirement	832	-	-	-
Interest and fiscal charges	10	-	-	-
Total charges to appropriations	<u>79,460</u>	<u>79,353</u>	<u>64,675</u>	<u>14,678</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,646)</u>	<u>(14,647)</u>	<u>29,063</u>	<u>43,710</u>
Other financing sources (uses):				
Gain from insurance recovery	-	-	5	5
Transfers out	(164)	(164)	-	164
Total other financing sources (uses)	<u>(164)</u>	<u>(164)</u>	<u>5</u>	<u>169</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(14,810)	(14,811)	29,068	43,879
Fund balances - beginning	<u>56,317</u>	<u>56,317</u>	<u>56,317</u>	<u>-</u>
Fund balances - ending	<u>\$ 41,507</u>	<u>\$ 41,506</u>	<u>\$ 85,385</u>	<u>\$ 43,879</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

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

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 NYELAND ACRES COMMUNITY CENTER CFD
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

NYELAND ACRES COMMUNITY CENTER CFD				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 1	\$ 1
Revenues from use of money and property	1	1	-	(1)
Charges for services	<u>53</u>	<u>53</u>	<u>54</u>	<u>1</u>
Amounts available for appropriation	<u>54</u>	<u>54</u>	<u>55</u>	<u>1</u>
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	48	93	84	9
Other charges	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Total recreation and cultural services	<u>54</u>	<u>99</u>	<u>90</u>	<u>9</u>
Total charges to appropriations	<u>54</u>	<u>99</u>	<u>90</u>	<u>9</u>
Excess (deficiency) of revenues over (under) expenditures	-	(45)	(35)	10
Fund balances - beginning	<u>87</u>	<u>87</u>	<u>87</u>	<u>-</u>
Fund balances - ending	<u>\$ 87</u>	<u>\$ 42</u>	<u>\$ 52</u>	<u>\$ 10</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	STORMWATER-UNINCORPORATED *			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 19	\$ 19	\$ -	\$ (19)
Aid from other governmental units	-	535	584	49
Charges for services	660	660	477	(183)
Amounts available for appropriation	679	1,214	1,061	(153)
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	4,071	4,046	1,928	2,118
Total public protection	4,071	4,046	1,928	2,118
Capital outlay	872	897	897	-
Total charges to appropriations	4,943	4,943	2,825	2,118
Deficiency of revenues under expenditures	(4,264)	(3,729)	(1,764)	1,965
Other financing sources:				
Transfers in	1,625	1,625	1,625	-
Total other financing sources	1,625	1,625	1,625	-
Deficiency of revenues and other sources under expenditures	(2,639)	(2,104)	(139)	1,965
Fund balances - beginning	2,189	2,189	2,189	-
Fund balances - ending	\$ (450)	\$ 85	\$ 2,050	\$ 1,965

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

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NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

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

PUBLIC FINANCING AUTHORITY

This fund is used to finance a portion of various capital projects and pay costs incurred in connection with the issuance, sale, and delivery of the Public Financing Authority's (PFA) Tax Exempt Commercial Paper Notes (TECP), the Revolving Credit Agreement Notes (RCA), the Lease Revenue Bonds, Series 2013A and Series 2013B (LRB 2013A and LRB 2013B, respectively), the Lease Revenue Refunding Bonds, Series 2016A and Series 2020A (LRRB 2016A and LRRB 2020A, respectively), and the Certificates of Participation issued to the United States Department of Agriculture (USDA COPs). The LRB 2013A financed a new replacement wing of the Ventura County Medical Center and retired \$20,656,000 of TECP. The LRB 2013B financed the acquisition of an office building located at 1911 Williams Drive in Oxnard and refunded the 2003 Certificates of Participation. The LRRB 2016A were used to advance refund the PFA 2009 Certificate of Participation and the LRRB 2020A were used to advance refund LRB 2013A. The Waterworks District No. 19 (WW19) USDA COPs were used to fund the WW19 Water Infrastructure Project. In 2021, the USDA COPs were refinanced with RCA. This fund receives lease revenue payments in compliance with lease-purchase agreements and installment sale payments in compliance with installment sale agreements. These payments are accumulated for making payment of principal and interest on these debt issues.

COUNTY SERVICE AREA #34

This fund is used to account for the required debt service reserve and accumulate resources for the payment of principal and interest on the Revolving Fund Loan issued by the State of California, State Water Resources Control Board-Clean Water Act. Revenues are received through special assessment taxes on property.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 JUNE 30, 2021
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>County Service Area #34</u>
<u>ASSETS</u>			
Cash and investments	\$ 4,530	\$ 2,755	\$ 1,775
Receivables, net	357	-	357
Due from other funds	40	40	-
Long-term receivables	<u>7,241</u>	<u>-</u>	<u>7,241</u>
Total assets	<u>\$ 12,168</u>	<u>\$ 2,795</u>	<u>\$ 9,373</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>\$ 7,598</u>	<u>\$ -</u>	<u>\$ 7,598</u>
Total deferred inflows of resources	<u>7,598</u>	<u>-</u>	<u>7,598</u>
<u>FUND BALANCES</u>			
Restricted	<u>4,570</u>	<u>2,795</u>	<u>1,775</u>
Total fund balances	<u>4,570</u>	<u>2,795</u>	<u>1,775</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,168</u>	<u>\$ 2,795</u>	<u>\$ 9,373</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ (2)	\$ -	\$ (2)
Charges for services	434	-	434
Total revenues	432	-	432
Expenditures:			
Debt service:			
Principal retirement	6,710	6,408	302
Interest and fiscal charges	1,178	1,023	155
Total expenditures	7,888	7,431	457
Excess (deficiency) of revenues over (under) expenditures	(7,456)	(7,431)	(25)
Other financing sources (uses):			
Transfers in	7,567	7,434	133
Transfers out	(6)	(6)	-
Total other financing sources (uses)	7,561	7,428	133
Net change in fund balances	105	(3)	108
Fund balances - beginning	4,465	2,798	1,667
Fund balances - ending	\$ 4,570	\$ 2,795	\$ 1,775

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	COUNTY SERVICE AREA #34			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 7	\$ 7
Charges for services	<u>568</u>	<u>568</u>	<u>434</u>	<u>(134)</u>
Amounts available for appropriation	<u>568</u>	<u>568</u>	<u>441</u>	<u>(127)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	302	302	302	-
Interest and fiscal charges	<u>155</u>	<u>155</u>	<u>155</u>	<u>-</u>
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>111</u>	<u>111</u>	<u>(16)</u>	<u>(127)</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>133</u>	<u>133</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>133</u>	<u>133</u>
Excess of revenues and other sources over expenditures	111	111	117	6
Fund balances - beginning	<u>1,667</u>	<u>1,667</u>	<u>1,667</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,778</u>	<u>\$ 1,778</u>	<u>\$ 1,784</u>	<u>\$ 6</u>

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

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

PUBLIC FINANCING AUTHORITY

This fund is used to account for the costs of constructing and acquiring various buildings, facilities, and equipment for the County that are funded by debt. The cost of various projects were financed by the periodic issuance of Tax Exempt Commercial Paper Notes (TECP) which were first used in 1998 through the Public Financing Authority (PFA). In 2018, PFA issued Revolving Credit Agreement Notes (RCA) to retire all of the outstanding TECP and continue to fund ongoing projects. Certificates of Participation (COPs) were issued in 2003 to purchase the Gonzales Road Building and finance the construction of the Juvenile Justice Facility Courthouse. Also, COPs were issued in 2009 in part to fund the construction of the Medical Center Clinic and the acquisition of the Fillmore Human Services Agency building. The Lease Revenue Bonds, Series 2013A (LRB 2013A) were issued in 2013 in part to finance a new replacement wing of the Ventura County Medical Center and in 2020, PFA issued the Lease Revenue Refunding Bonds, Series 2020A (LRRB S 2020A) to advance refund LRB 2013A and continue to fund ongoing projects. The Lease Revenue Bonds, Series 2013B (LRB 2013B) in part financed the acquisition of an office building located at 1911 Williams Drive in Oxnard.

SANTA ROSA ROAD ASSESSMENT DISTRICT

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

TODD ROAD JAIL EXPANSION

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

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2021
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>
<u>ASSETS</u>				
Cash and investments	\$ 10,120	\$ 8,299	\$ 102	\$ 1,719
Receivables, net	10,230	1	-	10,229
Due from other funds	<u>344</u>	<u>-</u>	<u>-</u>	<u>344</u>
Total assets	<u>\$ 20,694</u>	<u>\$ 8,300</u>	<u>\$ 102</u>	<u>\$ 12,292</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 2,489	\$ 912	\$ -	\$ 1,577
Due to other funds	1,995	1,982	-	13
Advances from other funds	<u>8,100</u>	<u>-</u>	<u>-</u>	<u>8,100</u>
Total liabilities	<u>12,584</u>	<u>2,894</u>	<u>-</u>	<u>9,690</u>
<u>FUND BALANCES</u>				
Restricted	8,008	5,406	-	2,602
Committed	<u>102</u>	<u>-</u>	<u>102</u>	<u>-</u>
Total fund balances	<u>8,110</u>	<u>5,406</u>	<u>102</u>	<u>2,602</u>
Total liabilities and fund balances	<u>\$ 20,694</u>	<u>\$ 8,300</u>	<u>\$ 102</u>	<u>\$ 12,292</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>
Revenues:				
Revenues from use of money and property	\$ 3	\$ 1	\$ 1	\$ 1
Aid from other governmental units	<u>10,900</u>	<u>-</u>	<u>-</u>	<u>10,900</u>
Total revenues	<u>10,903</u>	<u>1</u>	<u>1</u>	<u>10,901</u>
Expenditures:				
Current:				
Public ways and facilities	58	-	58	-
Capital outlay	<u>16,664</u>	<u>3,637</u>	<u>-</u>	<u>13,027</u>
Total expenditures	<u>16,722</u>	<u>3,637</u>	<u>58</u>	<u>13,027</u>
Deficiency of revenues under expenditures	<u>(5,819)</u>	<u>(3,636)</u>	<u>(57)</u>	<u>(2,126)</u>
Other financing sources (uses):				
Issuance of long-term debt	4,975	4,975	-	-
Transfers in	738	-	-	738
Transfers out	<u>(13)</u>	<u>(13)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>5,700</u>	<u>4,962</u>	<u>-</u>	<u>738</u>
Net change in fund balances	(119)	1,326	(57)	(1,388)
Fund balances - beginning	<u>8,229</u>	<u>4,080</u>	<u>159</u>	<u>3,990</u>
Fund balances - ending	<u>\$ 8,110</u>	<u>\$ 5,406</u>	<u>\$ 102</u>	<u>\$ 2,602</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 2	\$ 2	\$ 1	\$ (1)
Amounts available for appropriation	2	2	1	(1)
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	160	160	58	102
Total public ways and facilities	160	160	58	102
Total charges to appropriations	160	160	58	102
Deficiency of revenues under expenditures	(158)	(158)	(57)	101
Fund balances - beginning	159	159	159	-
Fund balances - ending	\$ 1	\$ 1	\$ 102	\$ 101

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 TODD ROAD JAIL EXPANSION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

TODD ROAD JAIL EXPANSION				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 33	\$ 33
Aid from other governmental units	-	45,670	10,900	(34,770)
Amounts available for appropriation	-	45,670	10,933	(34,737)
Charges to appropriations (outflows):				
Capital outlay	46,268	50,009	13,027	36,982
Total charges to appropriations	46,268	50,009	13,027	36,982
Deficiency of revenues under expenditures	(46,268)	(4,339)	(2,094)	2,245
Other financing sources:				
Transfers in	-	738	738	-
Total other financing sources	-	738	738	-
Deficiency of revenues and other sources under expenditures	(46,268)	(3,601)	(1,356)	2,245
Fund balances - beginning	3,990	3,990	3,990	-
Fund balances - ending	\$ (42,278)	\$ 389	\$ 2,634	\$ 2,245

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NON-MAJOR GOVERNMENTAL FUNDS

PERMANENT FUND

GEORGE D. LYON

The George D. Lyon Permanent Fund was established in December 2002, funded by a bequest with the legal restriction that only earnings, and not principal, may be used for the purchase of books for the Foster Library in Ventura, CA.

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR PERMANENT FUND
 GEORGE D. LYON PERMANENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (In Thousands)

	GEORGE D. LYON PERMANENT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 15	\$ 15	\$ 7	\$ (8)
Amounts available for appropriation	15	15	7	(8)
Charges to appropriations (outflows):				
Excess of revenues over expenditures	15	15	7	(8)
Other financing uses:				
Transfers out	(34)	(34)	-	34
Total other financing uses	(34)	(34)	-	34
Excess (deficiency) of revenues over (under) expenditures and other uses	(19)	(19)	7	26
Fund balances - beginning	1,161	1,161	1,161	-
Fund balances - ending	\$ 1,142	\$ 1,142	\$ 1,168	\$ 26