

INTERNAL SERVICE FUNDS

Internal service funds are one of two types of proprietary funds used to centralize and allocate the cost of certain services provided on a cost-reimbursement basis primarily to County departments as well as to other government agencies. User charges are based upon standard rates calculated on an estimated cost recovery basis.

PUBLIC WORKS SERVICES

This fund coordinates the County's property management activities and provides administrative, engineering, construction, and maintenance services to various County departments as well as other governmental units.

HEAVY EQUIPMENT

This fund maintains the County's fleet of machinery and construction equipment and rents such equipment to County departments and other governmental units.

TRANSPORTATION

This fund provides for the acquisition, maintenance, and replacement of County automobiles and light trucks, which it rents to various County departments and non-County entities.

GENERAL INSURANCE

This fund administers certain commercial and County self-insurance programs, principally worker's compensation, medical malpractice, and general insurance. It also administers the hazardous materials program which provides for waste handling, disposal, and reporting.

INFORMATION TECHNOLOGY SERVICES

This fund is responsible for the design, implementation, and maintenance of the telecommunication network as well as the computer-assisted systems which support the information processing requirements of the County departments and certain non-County entities.

GENERAL SERVICES

This fund's services include graphics, mailroom, stores, purchasing, security, maintenance, custodial, and landscaping provided to all County departments and certain non-County entities. The fund also administers the utilities program and the job order contract program, which contracts with outside vendors to provide maintenance projects for County departments.

EMPLOYEE BENEFITS INSURANCE

This fund administers the County's commercial employees' group medical plan and disability income protection plan and the self-insured, wage-supplement, and unemployment insurance programs. The fund, operated by the Human Resources Department, collects premiums from County agencies, departments and employees, and makes benefit payments through outside settlement agents.

PERSONNEL SERVICES

This fund administers the training services offered to County and non-County entities. Services include assessment of the requesting entity's needs as well as the development and delivery of comprehensive programs. This fund, operated by the Human Resources Department, provides these services at cost to both County departments and outside entities.

COUNTY OF VENTURA
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2022
 (In Thousands)

	Total	Public Works Services	Heavy Equipment	Transportation
ASSETS				
Current assets:				
Cash and investments	\$ 318,055	\$ 16,415	\$ 11,595	\$ 11,906
Receivables, net	5,006	152	55	867
Due from other funds	8,792	393	400	1,674
Inventories and other assets	10,632	-	-	768
Total current assets	<u>342,485</u>	<u>16,960</u>	<u>12,050</u>	<u>15,215</u>
Noncurrent assets:				
Long-term lease receivables	403	-	-	-
Loans and other long-term receivables	97	-	-	-
Net pension asset	32,498	14,408	297	1,128
Capital assets:				
Nondepreciable:				
Land	770	-	-	-
Construction in progress	1,880	-	-	537
Depreciable:				
Land improvements	1,327	119	-	-
Structures and improvements	18,324	769	91	869
Equipment/Vehicles	122,892	706	22,143	64,471
Leased structures and improvements	5,895	-	-	-
Leased equipment	6,518	-	-	-
Software	38,441	1,488	-	461
Less accumulated depreciation	(110,135)	(2,287)	(11,887)	(37,691)
Total noncurrent assets	<u>118,910</u>	<u>15,203</u>	<u>10,644</u>	<u>29,775</u>
Total assets	<u>461,395</u>	<u>32,163</u>	<u>22,694</u>	<u>44,990</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	22,287	9,876	204	775
Deferred loss on refunding	11	-	-	-
Total deferred outflows of resources	<u>22,298</u>	<u>9,876</u>	<u>204</u>	<u>775</u>
Total assets and deferred outflows of resources	<u>\$ 483,693</u>	<u>\$ 42,039</u>	<u>\$ 22,898</u>	<u>\$ 45,765</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 12,342	\$ 277	\$ -	\$ 1,357
Due to other funds	1,450	244	129	553
Accrued liabilities	1,393	590	14	57
Unearned revenue	328	297	-	-
Compensated absences, current	5,376	2,433	38	193
Claims liabilities, current	42,478	-	-	-
Lease revenue bonds and notes, current	2,935	-	-	21
Other long-term liabilities, current	3,981	-	-	-
Total current liabilities	<u>70,283</u>	<u>3,841</u>	<u>181</u>	<u>2,181</u>
Noncurrent liabilities:				
Advances from other funds	559	-	-	559
Compensated absences, noncurrent	4,612	2,232	59	210
Claims liabilities, noncurrent	170,263	-	-	-
Lease revenue bonds and notes, noncurrent	10,592	-	-	21
Other long-term liabilities, noncurrent	8,609	-	-	-
Total noncurrent liabilities	<u>194,635</u>	<u>2,232</u>	<u>59</u>	<u>790</u>
Total liabilities	<u>264,918</u>	<u>6,073</u>	<u>240</u>	<u>2,971</u>
DEFERRED INFLOWS OF RESOURCES				
Lease related	422	-	-	-
Pension related	66,400	29,412	609	2,311
Total deferred inflows of resources	<u>66,822</u>	<u>29,412</u>	<u>609</u>	<u>2,311</u>
NET POSITION				
Net investment in capital assets	59,806	795	10,347	28,605
Unrestricted	92,147	5,759	11,702	11,878
Total net position	<u>151,953</u>	<u>6,554</u>	<u>22,049</u>	<u>40,483</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 483,693</u>	<u>\$ 42,039</u>	<u>\$ 22,898</u>	<u>\$ 45,765</u>

COUNTY OF VENTURA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2022
(In Thousands)

General Insurance	Information Technology Services	General Services	Employee Benefits Insurance	Personnel Services
\$ 231,324	\$ 15,111	\$ 23,763	\$ 7,729	\$ 212
2,271	273	619	676	93
308	1,133	4,872	11	1
6,231	2,913	720	-	-
<u>240,134</u>	<u>19,430</u>	<u>29,974</u>	<u>8,416</u>	<u>306</u>
-	403	-	-	-
97	-	-	-	-
480	8,498	6,973	648	66
770	-	-	-	-
-	1,194	-	149	-
-	1,208	-	-	-
-	2,253	14,342	-	-
-	27,228	8,336	8	-
-	5,847	-	48	-
-	-	6,518	-	-
-	35,446	924	122	-
-	(45,096)	(13,045)	(129)	-
<u>1,347</u>	<u>36,981</u>	<u>24,048</u>	<u>846</u>	<u>66</u>
<u>241,481</u>	<u>56,411</u>	<u>54,022</u>	<u>9,262</u>	<u>372</u>
329	5,821	4,785	452	45
-	11	-	-	-
<u>329</u>	<u>5,832</u>	<u>4,785</u>	<u>452</u>	<u>45</u>
<u>\$ 241,810</u>	<u>\$ 62,243</u>	<u>\$ 58,807</u>	<u>\$ 9,714</u>	<u>\$ 417</u>
\$ 2,472	\$ 1,190	\$ 6,457	\$ 589	\$ -
356	74	89	3	2
24	352	321	32	3
-	-	31	-	-
114	1,403	1,072	110	13
42,302	-	-	176	-
-	1,767	1,128	19	-
-	3,981	-	-	-
<u>45,268</u>	<u>8,767</u>	<u>9,098</u>	<u>929</u>	<u>18</u>
-	-	-	-	-
57	922	899	209	24
170,263	-	-	-	-
-	4,967	5,604	-	-
-	8,609	-	-	-
<u>170,320</u>	<u>14,498</u>	<u>6,503</u>	<u>209</u>	<u>24</u>
<u>215,588</u>	<u>23,265</u>	<u>15,601</u>	<u>1,138</u>	<u>42</u>
-	422	-	-	-
<u>978</u>	<u>17,331</u>	<u>14,263</u>	<u>1,361</u>	<u>135</u>
<u>978</u>	<u>17,753</u>	<u>14,263</u>	<u>1,361</u>	<u>135</u>
770	8,767	10,343	179	-
<u>24,474</u>	<u>12,458</u>	<u>18,600</u>	<u>7,036</u>	<u>240</u>
<u>25,244</u>	<u>21,225</u>	<u>28,943</u>	<u>7,215</u>	<u>240</u>
<u>\$ 241,810</u>	<u>\$ 62,243</u>	<u>\$ 58,807</u>	<u>\$ 9,714</u>	<u>\$ 417</u>

ASSETS

Current assets:

- Cash and investments
- Receivables, net
- Due from other funds
- Inventories and other assets
- Total current assets

Noncurrent assets:

- Long-term lease receivables
- Loans and other long-term receivables
- Net pension asset

Capital assets:

Nondepreciable:

- Land
- Construction in progress

Depreciable:

- Land improvements
- Structures and improvements
- Equipment/Vehicles
- Leased structures and improvements
- Leased equipment
- Software
- Less accumulated depreciation
- Total noncurrent assets
- Total assets

DEFERRED OUTFLOWS OF RESOURCES

Pension related

- Deferred loss on refunding
- Total deferred outflows of resources
- Total assets and deferred outflows of resources

LIABILITIES

Current liabilities:

- Accounts payable
- Due to other funds
- Accrued liabilities
- Unearned revenue
- Compensated absences, current
- Claims liabilities, current
- Lease revenue bonds and notes, current
- Other long-term liabilities, current
- Total current liabilities

Noncurrent liabilities:

- Advances from other funds
- Compensated absences, noncurrent
- Claims liabilities, noncurrent
- Lease revenue bonds and notes, noncurrent
- Other long-term liabilities, noncurrent
- Total noncurrent liabilities
- Total liabilities

DEFERRED INFLOWS OF RESOURCES

Lease related

- Pension related
- Total deferred inflows of resources

NET POSITION

Net investment in capital assets

- Unrestricted
- Total net position
- Total liabilities, deferred inflows of resources, and net position

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 (In Thousands)

	Total	Public Works Services	Heavy Equipment	Transportation
Operating Revenues:				
Charges for services	\$ 285,098	\$ 51,195	\$ 4,462	\$ 16,132
Rents and royalties	39	21	-	-
Miscellaneous	5,906	18	17	14
Total operating revenues	<u>291,043</u>	<u>51,234</u>	<u>4,479</u>	<u>16,146</u>
Operating Expenses:				
Salaries and benefits	80,901	34,777	700	2,731
Services and supplies	113,815	8,033	2,242	8,949
Insurance premiums	12,580	129	102	66
Provision for claims	43,091	-	-	-
Depreciation and amortization	16,947	133	976	4,595
Total operating expenses	<u>267,334</u>	<u>43,072</u>	<u>4,020</u>	<u>16,341</u>
Operating income (loss)	<u>23,709</u>	<u>8,162</u>	<u>459</u>	<u>(195)</u>
Nonoperating revenues (expenses):				
State and federal grants	204	-	-	-
Insurance recovery	555	-	41	488
Gain from sale of capital assets	540	-	199	330
Interest and investment income (loss)	(3,359)	(157)	(132)	(113)
Interest expense	(124)	-	-	(5)
Total nonoperating revenues (expenses)	<u>(2,184)</u>	<u>(157)</u>	<u>108</u>	<u>700</u>
Income before capital contributions and transfers	21,525	8,005	567	505
Capital grants and contributions	981	-	-	981
Transfers in	4,519	247	1,967	1,462
Transfers out	(100)	-	-	-
Change in net position	26,925	8,252	2,534	2,948
Net position - (deficit) beginning	<u>125,028</u>	<u>(1,698)</u>	<u>19,515</u>	<u>37,535</u>
Net position - ending	<u>\$ 151,953</u>	<u>\$ 6,554</u>	<u>\$ 22,049</u>	<u>\$ 40,483</u>

COUNTY OF VENTURA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(In Thousands)

<u>General Insurance</u>	<u>Information Technology Services</u>	<u>General Services</u>	<u>Employee Benefits Insurance</u>	<u>Personnel Services</u>	
\$ 58,547	\$ 48,629	\$ 88,986	\$ 16,637	\$ 510	Operating Revenues:
-	18	-	-	-	Charges for services
<u>5,156</u>	<u>8</u>	<u>314</u>	<u>379</u>	<u>-</u>	Rents and royalties
<u>63,703</u>	<u>48,655</u>	<u>89,300</u>	<u>17,016</u>	<u>510</u>	Miscellaneous
					Total operating revenues
1,467	20,032	18,909	2,119	166	Operating Expenses:
4,408	14,133	63,526	12,244	280	Salaries and benefits
11,824	115	334	9	1	Services and supplies
42,302	-	-	789	-	Insurance premiums
<u>-</u>	<u>9,440</u>	<u>1,746</u>	<u>57</u>	<u>-</u>	Provision for claims
<u>60,001</u>	<u>43,720</u>	<u>84,515</u>	<u>15,218</u>	<u>447</u>	Depreciation and amortization
					Total operating expenses
<u>3,702</u>	<u>4,935</u>	<u>4,785</u>	<u>1,798</u>	<u>63</u>	Operating income (loss)
-	18	-	186	-	Nonoperating revenues (expenses):
-	15	11	-	-	State and federal grants
-	(3)	14	-	-	Insurance recovery
(2,478)	(136)	(264)	(77)	(2)	Gain from sale of capital assets
<u>-</u>	<u>(58)</u>	<u>(61)</u>	<u>-</u>	<u>-</u>	Interest and investment income (loss)
<u>(2,478)</u>	<u>(164)</u>	<u>(300)</u>	<u>109</u>	<u>(2)</u>	Interest expense
					Total nonoperating revenues (expenses)
1,224	4,771	4,485	1,907	61	Income before capital contributions and transfers
-	-	-	-	-	Capital grants and contributions
-	813	-	30	-	Transfers in
<u>(100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Transfers out
1,124	5,584	4,485	1,937	61	Change in net position
<u>24,120</u>	<u>15,641</u>	<u>24,458</u>	<u>5,278</u>	<u>179</u>	Net position - (deficit) beginning
<u>\$ 25,244</u>	<u>\$ 21,225</u>	<u>\$ 28,943</u>	<u>\$ 7,215</u>	<u>\$ 240</u>	Net position - ending

COUNTY OF VENTURA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(In Thousands)

	<u>Total</u>	<u>Public Works Services</u>	<u>Heavy Equipment</u>	<u>Transportation</u>
Cash flows from operating activities:				
Cash receipts from customers	\$ 22,942	\$ 2,206	\$ 43	\$ 299
Cash receipts from other funds	266,137	48,697	4,373	15,702
Cash receipts from other sources	4,281	-	17	14
Cash paid to suppliers for goods and services	(100,355)	(1,844)	(33)	(7,586)
Cash paid to employees for services	(105,964)	(45,563)	(1,361)	(3,559)
Cash paid to other funds	(18,629)	(6,103)	(1,979)	(2,088)
Cash paid for insurance premiums	(16,813)	-	-	-
Cash paid for judgments and claims	(32,163)	-	-	-
Net cash provided by (used in) operating activities	<u>19,436</u>	<u>(2,607)</u>	<u>1,060</u>	<u>2,782</u>
Cash flows from noncapital financing activities:				
Transfers received	1,043	200	-	-
Transfers paid	(100)	-	-	-
Net advances from (to) other funds	(270)	-	-	(270)
State and federal grant receipts	<u>186</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>859</u>	<u>200</u>	<u>-</u>	<u>(270)</u>
Cash flows from capital and related financing activities:				
Transfers received	4,692	47	3,071	1,574
Proceeds from capital grants and contributions	440	-	-	440
Proceeds from insurance recovery	598	-	51	521
Acquisition and construction of capital assets	(14,289)	(53)	(3,018)	(8,178)
Principal paid on capital debt	(3,035)	-	-	(21)
Interest paid on capital debt	(114)	-	-	(3)
Proceeds from sales of capital assets	1,014	-	389	611
Other capital related liabilities	<u>(4,629)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>(15,323)</u>	<u>(6)</u>	<u>493</u>	<u>(5,056)</u>
Cash flows from investing activities:				
Interest and investment income (loss)	<u>(3,625)</u>	<u>(167)</u>	<u>(141)</u>	<u>(122)</u>
Net cash provided by investing activities	<u>(3,625)</u>	<u>(167)</u>	<u>(141)</u>	<u>(122)</u>
Net increase (decrease) in cash and cash equivalents	1,347	(2,580)	1,412	(2,666)
Total cash and cash equivalents, beginning of the year	<u>316,708</u>	<u>18,995</u>	<u>10,183</u>	<u>14,572</u>
Total cash and cash equivalents, end of the year	<u>\$ 318,055</u>	<u>\$ 16,415</u>	<u>\$ 11,595</u>	<u>\$ 11,906</u>

COUNTY OF VENTURA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(In Thousands)

<u>General Insurance</u>	<u>Information Technology Services</u>	<u>General Services</u>	<u>Employee Benefits Insurance</u>	<u>Personnel Services</u>	
\$ 46	\$ 1,080	\$ 5,132	\$ 13,678	\$ 458	Cash flows from operating activities:
60,018	48,038	86,334	2,901	74	Cash receipts from customers
3,549	8	314	379	-	Cash receipts from other funds
(3,539)	(12,002)	(63,990)	(11,192)	(169)	Cash receipts from other sources
(1,829)	(26,639)	(23,993)	(2,789)	(231)	Cash paid to suppliers for goods and services
(1,289)	(2,856)	(3,218)	(959)	(137)	Cash paid to employees for services
(16,813)	-	-	-	-	Cash paid to other funds
(31,465)	-	-	(698)	-	Cash paid for insurance premiums
<u>8,678</u>	<u>7,629</u>	<u>579</u>	<u>1,320</u>	<u>(5)</u>	Cash paid for judgments and claims
					Net cash provided by (used in) operating activities
-	813	-	30	-	Cash flows from noncapital financing activities:
(100)	-	-	-	-	Transfers received
-	-	-	-	-	Transfers paid
-	-	-	-	-	Net advances from (to) other funds
-	-	-	186	-	State and federal grant receipts
<u>(100)</u>	<u>813</u>	<u>-</u>	<u>216</u>	<u>-</u>	Net cash provided by (used in) noncapital financing activities
-	-	-	-	-	Cash flows from capital and related financing activities:
-	-	-	-	-	Transfers received
-	-	-	-	-	Proceeds from capital grants and contributions
-	15	11	-	-	Proceeds from insurance recovery
-	(2,674)	(366)	-	-	Acquisition and construction of capital assets
-	(1,864)	(1,121)	(29)	-	Principal paid on capital debt
-	(50)	(61)	-	-	Interest paid on capital debt
-	-	14	-	-	Proceeds from sales of capital assets
-	(4,629)	-	-	-	Other capital related liabilities
<u>-</u>	<u>(9,202)</u>	<u>(1,523)</u>	<u>(29)</u>	<u>-</u>	Net cash used in capital and related financing activities
(2,670)	(153)	(282)	(87)	(3)	Cash flows from investing activities:
<u>(2,670)</u>	<u>(153)</u>	<u>(282)</u>	<u>(87)</u>	<u>(3)</u>	Interest and investment income (loss)
					Net cash provided by investing activities
5,908	(913)	(1,226)	1,420	(8)	Net increase (decrease) in cash and cash equivalents
<u>225,416</u>	<u>16,024</u>	<u>24,989</u>	<u>6,309</u>	<u>220</u>	Total cash and cash equivalents, beginning of the year
<u>\$ 231,324</u>	<u>\$ 15,111</u>	<u>\$ 23,763</u>	<u>\$ 7,729</u>	<u>\$ 212</u>	Total cash and cash equivalents, end of the year

COUNTY OF VENTURA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 (In Thousands)
 (Continued)

	<u>Total</u>	<u>Public Works Services</u>	<u>Heavy Equipment</u>	<u>Transportation</u>
Reconciliation of operating income (loss) to net cash				
Provided (used) by operating activities:				
Operating income (loss)	\$ 23,709	\$ 8,162	\$ 459	\$ (195)
Adjustments to reconcile operating income (loss) to cash flows from operating activities:				
Depreciation and amortization	16,947	133	976	4,595
Decrease (increase) in:				
Accounts receivable	258	(36)	(14)	(58)
Due from other funds	1,056	(276)	(32)	(73)
Inventories and other assets	(5,655)	-	-	(150)
Long-term lease receivables	(403)	-	-	-
Deferred net pension asset	(32,498)	(14,408)	(297)	(1,128)
Deferred outflow pension	2,447	974	35	106
Increase (decrease) in:				
Accounts payable	(1,858)	147	-	(144)
Accrued liabilities	(3,936)	(1,617)	(36)	(134)
Due to other funds	(1,166)	13	(106)	(364)
Unearned revenue	(18)	(18)	-	-
Claims liabilities	10,716	-	-	-
Compensated absences	(288)	(215)	11	30
Net pension liability	(55,312)	(24,270)	(532)	(1,965)
Deferred inflow pension	65,015	28,804	596	2,262
Deferred inflow leases	422	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 19,436</u>	<u>\$ (2,607)</u>	<u>\$ 1,060</u>	<u>\$ 2,782</u>
 Schedule of non-cash capital and related financing activities:				
Increase in capital assets related to accounts payable	\$ 300	\$ 15	\$ 14	\$ -
Increase in capital assets related to long-term liabilities	9,135	-	-	-

COUNTY OF VENTURA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(In Thousands)
(Continued)

<u>General Insurance</u>	<u>Information Technology Services</u>	<u>General Services</u>	<u>Employee Benefits Insurance</u>	<u>Personnel Services</u>	
\$ 3,702	\$ 4,935	\$ 4,785	\$ 1,798	\$ 63	Reconciliation of operating income (loss) to net cash provided (used) by operating activities:
					Operating income (loss)
					Adjustments to reconcile operating income (loss) to cash flows from operating activities:
					Depreciation and amortization
					Decrease (increase) in:
					Accounts receivable
					Due from other funds
					Inventories and other assets
					Long-term lease receivables
					Deferred net pension asset
					Deferred outflow pension
					Increase (decrease) in:
					Accounts payable
					Accrued liabilities
					Due to other funds
					Unearned revenue
					Claims liabilities
					Compensated absences
					Net pension liability
					Deferred inflow pension
					Deferred inflow leases
					Net cash provided by (used in) operating activities
<u>\$ 8,678</u>	<u>\$ 7,629</u>	<u>\$ 579</u>	<u>\$ 1,320</u>	<u>\$ (5)</u>	

\$ -	\$ 251	\$ 20	\$ -	\$ -	Schedule of non-cash capital and related financing activities:
					Increase in capital assets related accounts payable
					Increase in capital assets related to long-term liabilities