

COUNTY OF VENTURA  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2022  
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
<b><u>ASSETS</u></b>					
Cash and investments	\$ 156,965	\$ 138,207	\$ 4,520	\$ 13,090	\$ 1,148
Receivables, net	31,781	16,743	361	14,677	-
Due from other funds	1,526	1,402	113	9	2
Inventories and other assets	46	46	-	-	-
Long-term lease receivables	1,239	1,239	-	-	-
Loans and other long-term receivables	<u>33,852</u>	<u>26,974</u>	<u>6,878</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 225,409</u>	<u>\$ 184,611</u>	<u>\$ 11,872</u>	<u>\$ 27,776</u>	<u>\$ 1,150</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 16,082	\$ 13,714	\$ -	\$ 2,368	\$ -
Accrued liabilities	10,327	10,327	-	-	-
Due to other funds	7,077	5,233	31	1,813	-
Unearned revenue	5,127	5,127	-	-	-
Advances from other funds	<u>16,135</u>	<u>35</u>	<u>-</u>	<u>16,100</u>	<u>-</u>
Total liabilities	<u>54,748</u>	<u>34,436</u>	<u>31</u>	<u>20,281</u>	<u>-</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Unavailable revenue	43,951	27,859	7,238	8,854	-
Lease related	<u>1,293</u>	<u>1,293</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>45,244</u>	<u>29,152</u>	<u>7,238</u>	<u>8,854</u>	<u>-</u>
<b><u>FUND BALANCES</u></b>					
Nonspendable	1,179	46	-	-	1,133
Restricted	118,658	110,963	4,603	3,075	17
Committed	3,687	3,586	-	101	-
Assigned	8,793	6,428	-	2,365	-
Unassigned	<u>(6,900)</u>	<u>-</u>	<u>-</u>	<u>(6,900)</u>	<u>-</u>
Total fund balances	<u>125,417</u>	<u>121,023</u>	<u>4,603</u>	<u>(1,359)</u>	<u>1,150</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 225,409</u>	<u>\$ 184,611</u>	<u>\$ 11,872</u>	<u>\$ 27,776</u>	<u>\$ 1,150</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, 2022  
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
<b>Revenues:</b>					
Taxes	\$ 9,033	\$ 9,033	\$ -	\$ -	\$ -
Licenses, permits, and franchises	72	72	-	-	-
Fines, forfeitures, and penalties	123	123	-	-	-
Revenues from use of money and property	(1,493)	(1,328)	(51)	(102)	(12)
Aid from other governmental units	124,895	109,922	-	14,973	-
Charges for services	26,271	25,846	425	-	-
Other	<u>3,498</u>	<u>3,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>162,399</u>	<u>147,166</u>	<u>374</u>	<u>14,871</u>	<u>(12)</u>
<b>Expenditures:</b>					
Current:					
Public protection	26,659	26,659	-	-	-
Health and sanitation services	71,502	71,502	-	-	-
Public assistance	32,140	32,140	-	-	-
Education	8,485	8,485	-	-	-
Recreation	58	58	-	-	-
Capital outlay	28,928	2,188	-	26,740	-
Debt service:					
Principal retirement	9,097	1,732	7,365	-	-
Interest and fiscal charges	<u>1,148</u>	<u>59</u>	<u>1,089</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>178,017</u>	<u>142,823</u>	<u>8,454</u>	<u>26,740</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,618)</u>	<u>4,343</u>	<u>(8,080)</u>	<u>(11,869)</u>	<u>(12)</u>
<b>Other financing sources (uses):</b>					
Insurance recovery	1	1	-	-	-
Transfers in	23,438	12,925	8,113	2,400	-
Transfers out	<u>(2,243)</u>	<u>(2,243)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>21,196</u>	<u>10,683</u>	<u>8,113</u>	<u>2,400</u>	<u>-</u>
<b>Net change in fund balances</b>	5,578	15,026	33	(9,469)	(12)
Fund balances - beginning	<u>119,839</u>	<u>105,997</u>	<u>4,570</u>	<u>8,110</u>	<u>1,162</u>
Fund balances - ending	<u>\$ 125,417</u>	<u>\$ 121,023</u>	<u>\$ 4,603</u>	<u>\$ (1,359)</u>	<u>\$ 1,150</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.

#### **DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (H.U.D.) GRANTS**

This fund is primarily used to account for federal grants from 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 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 the In-Home Supportive Services Public Authority.

#### **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, 2022  
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Wildlife Fund
<b><u>ASSETS</u></b>				
Cash and investments	\$ 138,207	\$ 9,815	\$ 5,895	\$ 4
Receivables, net	16,743	255	2,023	-
Due from other funds	1,402	207	22	-
Inventories and other assets	46	-	-	-
Long-term lease receivables	1,239	1,146	-	-
Loans and other long-term receivables	<u>26,974</u>	<u>193</u>	<u>14,662</u>	<u>-</u>
Total assets	<u>\$ 184,611</u>	<u>\$ 11,616</u>	<u>\$ 22,602</u>	<u>\$ 4</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 13,714	\$ 766	\$ 1,910	\$ -
Accrued liabilities	10,327	72	-	-
Due to other funds	5,233	92	1,074	4
Unearned revenue	5,127	145	4,956	-
Advances from other funds	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>34,436</u>	<u>1,075</u>	<u>7,940</u>	<u>4</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Unavailable revenue	27,859	318	14,662	-
Lease related	<u>1,293</u>	<u>1,168</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>29,152</u>	<u>1,486</u>	<u>14,662</u>	<u>-</u>
<b><u>FUND BALANCES</u></b>				
Nonspendable	46	-	-	-
Restricted	110,963	2,445	-	-
Committed	3,586	198	-	-
Assigned	<u>6,428</u>	<u>6,412</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>121,023</u>	<u>9,055</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 184,611</u>	<u>\$ 11,616</u>	<u>\$ 22,602</u>	<u>\$ 4</u>

COUNTY OF VENTURA  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2022  
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 139	\$ 9,094	\$ 72	<b><u>ASSETS</u></b>
7	44	733	Cash and investments
-	22	-	Receivables, net
-	-	-	Due from other funds
-	93	-	Inventories and other assets
-	-	-	Long-term lease receivables
-	-	-	Loans and other long-term receivables
<u>\$ 146</u>	<u>\$ 9,253</u>	<u>\$ 805</u>	Total assets
			<b><u>LIABILITIES</u></b>
\$ 46	\$ 579	\$ 299	Accounts payable
-	230	40	Accrued liabilities
-	221	431	Due to other funds
-	26	-	Unearned revenue
-	-	35	Advances from other funds
<u>46</u>	<u>1,056</u>	<u>805</u>	Total liabilities
			<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>
-	-	-	Unavailable revenue
-	125	-	Lease related
<u>-</u>	<u>125</u>	<u>-</u>	Total deferred inflows of resources
			<b><u>FUND BALANCES</u></b>
-	-	-	Nonspendable
100	4,668	-	Restricted
-	3,388	-	Committed
-	16	-	Assigned
<u>100</u>	<u>8,072</u>	<u>-</u>	Total fund balances
<u>\$ 146</u>	<u>\$ 9,253</u>	<u>\$ 805</u>	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2022  
 (In Thousands)  
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
<b><u>ASSETS</u></b>			
Cash and investments	\$ 77	\$ 3,920	\$ 1,130
Receivables, net	-	33	221
Due from other funds	1	135	1
Inventories and other assets	-	46	-
Long-term lease receivables	-	-	-
Loans and other long-term receivables	-	-	-
	<u>78</u>	<u>4,134</u>	<u>1,352</u>
Total assets	<u>\$ 78</u>	<u>\$ 4,134</u>	<u>\$ 1,352</u>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ -	\$ 8	\$ 949
Accrued liabilities	-	17	17
Due to other funds	-	24	386
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>49</u>	<u>1,352</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Unavailable revenue	-	-	-
Lease related	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES</u></b>			
Nonspendable	-	46	-
Restricted	78	4,039	-
Committed	-	-	-
Assigned	-	-	-
	<u>78</u>	<u>4,085</u>	<u>-</u>
Total fund balances	<u>78</u>	<u>4,085</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 78</u>	<u>\$ 4,134</u>	<u>\$ 1,352</u>

COUNTY OF VENTURA  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2022  
 (In Thousands)  
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 319	\$ 107,688	\$ 1	\$ 53	<b><u>ASSETS</u></b>
544	12,883	-	-	Cash and investments
1	1,013	-	-	Receivables, net
-	-	-	-	Due from other funds
-	-	-	-	Inventories and other assets
-	-	-	-	Long-term lease receivables
-	11,873	246	-	Loans and other long-term receivables
<b><u>\$ 864</u></b>	<b><u>\$ 133,457</u></b>	<b><u>\$ 247</u></b>	<b><u>\$ 53</u></b>	Total assets
\$ 1	\$ 9,156	\$ -	\$ -	<b><u>LIABILITIES</u></b>
252	9,699	-	-	Accounts payable
605	2,393	-	3	Accrued liabilities
-	-	-	-	Due to other funds
-	-	-	-	Unearned revenue
-	-	-	-	Advances from other funds
<b><u>858</u></b>	<b><u>21,248</u></b>	<b><u>-</u></b>	<b><u>3</u></b>	Total liabilities
-	12,633	246	-	<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>
-	-	-	-	Unavailable revenue
-	-	-	-	Lease related
<b><u>-</u></b>	<b><u>12,633</u></b>	<b><u>246</u></b>	<b><u>-</u></b>	Total deferred inflows of resources
-	-	-	-	<b><u>FUND BALANCES</u></b>
6	99,576	1	50	Nonspendable
-	-	-	-	Restricted
-	-	-	-	Committed
-	-	-	-	Assigned
<b><u>6</u></b>	<b><u>99,576</u></b>	<b><u>1</u></b>	<b><u>50</u></b>	Total fund balances
<b><u>\$ 864</u></b>	<b><u>\$ 133,457</u></b>	<b><u>\$ 247</u></b>	<b><u>\$ 53</u></b>	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, 2022  
(In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Fish and Wildlife Fund</u>
<b>Revenues:</b>				
Taxes	\$ 9,033	\$ 7,642	\$ -	\$ -
Licenses, permits, and franchises	72	-	-	-
Fines, forfeitures, and penalties	123	2	-	3
Revenues from use of money and property	(1,328)	40	(7)	-
Aid from other governmental units	109,922	2,237	5,681	-
Charges for services	25,846	54	-	4
Other	<u>3,498</u>	<u>145</u>	<u>-</u>	<u>-</u>
Total revenues	<u>147,166</u>	<u>10,120</u>	<u>5,674</u>	<u>7</u>
<b>Expenditures:</b>				
Current:				
Public protection	26,659	-	-	3
Health and sanitation services	71,502	-	-	-
Public assistance	32,140	-	4,145	-
Education	8,485	8,485	-	-
Recreation	58	-	-	-
Capital outlay	2,188	2,094	-	-
Debt service:				
Principal retirement	1,732	278	-	-
Interest and fiscal charges	<u>59</u>	<u>5</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>142,823</u>	<u>10,862</u>	<u>4,145</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,343</u>	<u>(742)</u>	<u>1,529</u>	<u>4</u>
<b>Other financing sources (uses):</b>				
Insurance recovery	1	-	-	-
Transfers in	12,925	1,057	-	-
Transfers out	<u>(2,243)</u>	<u>-</u>	<u>(1,529)</u>	<u>(4)</u>
Total other financing sources (uses)	<u>10,683</u>	<u>1,057</u>	<u>(1,529)</u>	<u>(4)</u>
<b>Net change in fund balances</b>	15,026	315	-	-
Fund balances - beginning	<u>105,997</u>	<u>8,740</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 121,023</u>	<u>\$ 9,055</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, 2022  
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,391	\$ -	<b>Revenues:</b>
72	-	-	Taxes
81	9	-	Licenses, permits, and franchises
(1)	(74)	-	Fines, forfeitures, and penalties
-	8	6,506	Revenues from use of money and property
-	2,331	-	Aid from other governmental units
-	7	-	Charges for services
152	3,672	6,506	Other
			Total revenues
			<b>Expenditures:</b>
			Current:
-	3,421	-	Public protection
-	-	-	Health and sanitation services
214	-	6,506	Public assistance
-	-	-	Education
-	-	-	Recreation
-	3	-	Capital outlay
-	-	-	Debt service:
-	-	-	Principal retirement
-	1	-	Interest and fiscal charges
214	3,425	6,506	Total expenditures
(62)	247	-	Excess (deficiency) of revenues over (under) expenditures
			<b>Other financing sources (uses):</b>
-	-	-	Insurance recovery
-	-	-	Transfers in
-	(138)	-	Transfers out
-	(138)	-	Total other financing sources (uses)
(62)	109	-	<b>Net change in fund balances</b>
162	7,963	-	Fund balances - beginning
\$ 100	\$ 8,072	\$ -	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, 2022  
 (In Thousands)  
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
<b>Revenues:</b>			
Taxes	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-
Fines, forfeitures, and penalties	27	-	-
Revenues from use of money and property	-	(42)	(10)
Aid from other governmental units	-	-	9,544
Charges for services	-	-	-
Other	-	2,736	-
	<u>27</u>	<u>2,694</u>	<u>9,534</u>
Total revenues			
<b>Expenditures:</b>			
Current:			
Public protection	21	2,541	-
Health and sanitation services	-	-	-
Public assistance	-	-	21,275
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
	<u>21</u>	<u>2,541</u>	<u>21,275</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>6</u>	<u>153</u>	<u>(11,741)</u>
<b>Other financing sources (uses):</b>			
Insurance recovery	-	1	-
Transfers in	-	-	11,741
Transfers out	-	-	-
	<u>-</u>	<u>1</u>	<u>11,741</u>
Total other financing sources (uses)			
<b>Net change in fund balances</b>	6	154	-
Fund balances - beginning	<u>72</u>	<u>3,931</u>	<u>-</u>
Fund balances - ending	<u>\$ 78</u>	<u>\$ 4,085</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, 2022  
 (In Thousands)  
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$	-	\$	-	\$
-	-	-	-	-
-	-	-	-	1
(1)	(1,233)	-	-	-
21,448	64,498	-	-	-
-	23,402	-	-	55
-	610	-	-	-
21,447	87,277	-	56	
				<b>Revenues:</b>
				Taxes
				Licenses, permits, and franchises
				Fines, forfeitures, and penalties
				Revenues from use of money and property
				Aid from other governmental units
				Charges for services
				Other
				Total revenues
				<b>Expenditures:</b>
				Current:
20,673	-	-	-	Public protection
-	71,502	-	-	Health and sanitation services
-	-	-	-	Public assistance
-	-	-	-	Education
-	-	-	58	Recreation
6	85	-	-	Capital outlay
				Debt service:
834	620	-	-	Principal retirement
53	-	-	-	Interest and fiscal charges
21,566	72,207	-	58	Total expenditures
				Excess (deficiency) of revenues over (under) expenditures
(119)	15,070	-	(2)	
				<b>Other financing sources (uses):</b>
-	-	-	-	Insurance recovery
119	8	-	-	Transfers in
-	(572)	-	-	Transfers out
119	(564)	-	-	Total other financing sources (uses)
				<b>Net change in fund balances</b>
-	14,506	-	(2)	
6	85,070	1	52	Fund balances - beginning
\$ 6	\$ 99,576	\$ 1	\$ 50	Fund balances - ending

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 COUNTY LIBRARY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

	<b>COUNTY LIBRARY FUND</b>			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Taxes	\$ 6,851	\$ 6,851	\$ 7,642	\$ 791
Fines, forfeitures, and penalties	2	2	2	-
Revenues from use of money and property	173	173	140	(33)
Aid from other governmental units	3,607	3,957	2,237	(1,720)
Charges for services	44	44	54	10
Other	276	276	138	(138)
Amounts available for appropriation	<u>10,953</u>	<u>11,303</u>	<u>10,213</u>	<u>(1,090)</u>
<b>Charges to appropriations (outflows):</b>				
Education:				
Salaries and benefits	6,190	5,848	5,848	-
Services and supplies	3,159	3,616	2,637	979
Total education	<u>9,349</u>	<u>9,464</u>	<u>8,485</u>	<u>979</u>
Capital outlay	3,250	3,265	2,094	1,171
Debt Service:				
Principal retirement	265	278	278	-
Interest and fiscal charges	19	6	5	1
Total charges to appropriations	<u>12,883</u>	<u>13,013</u>	<u>10,862</u>	<u>2,151</u>
Deficiency of revenues under expenditures	<u>(1,930)</u>	<u>(1,710)</u>	<u>(649)</u>	<u>1,061</u>
Other financing sources (uses):				
Transfers in	938	938	1,057	119
Transfers out	-	(220)	-	220
Total other financing sources	<u>938</u>	<u>718</u>	<u>1,057</u>	<u>339</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(992)	(992)	408	1,400
<b>Fund balances - beginning</b>	<u>8,740</u>	<u>8,740</u>	<u>8,740</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 7,748</u>	<u>\$ 7,748</u>	<u>\$ 9,148</u>	<u>\$ 1,400</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 H.U.D. GRANTS FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

	<b>HOUSING AND URBAN DEVELOPMENT GRANTS</b>			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 8	\$ 8	\$ 3	\$ (5)
Aid from other governmental units	<u>25,486</u>	<u>39,699</u>	<u>5,681</u>	<u>(34,018)</u>
Amounts available for appropriation	<u>25,494</u>	<u>39,707</u>	<u>5,684</u>	<u>(34,023)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Services and supplies	17,857	27,555	3,723	23,832
Other charges	<u>738</u>	<u>937</u>	<u>432</u>	<u>505</u>
Total public assistance	<u>18,595</u>	<u>28,492</u>	<u>4,155</u>	<u>24,337</u>
Total charges to appropriations	<u>18,595</u>	<u>28,492</u>	<u>4,155</u>	<u>24,337</u>
Excess of revenues over expenditures	<u>6,899</u>	<u>11,215</u>	<u>1,529</u>	<u>(9,686)</u>
Other financing uses:				
Transfers out	<u>(6,899)</u>	<u>(11,215)</u>	<u>(1,529)</u>	<u>9,686</u>
Total other financing uses	<u>(6,899)</u>	<u>(11,215)</u>	<u>(1,529)</u>	<u>9,686</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	-	-
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 FISH AND WILDLIFE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>FISH AND WILDLIFE FUND</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Fines, forfeitures, and penalties	\$ -	\$ 3	\$ 3	\$ -
Charges for services	4	4	4	-
Amounts available for appropriation	<u>4</u>	<u>7</u>	<u>7</u>	<u>-</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Other charges	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total public protection	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total charges to appropriations	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Excess of revenues over expenditures	<u>1</u>	<u>4</u>	<u>4</u>	<u>-</u>
Other financing uses:				
Transfers out	<u>(1)</u>	<u>(4)</u>	<u>(4)</u>	<u>-</u>
Total other financing uses	<u>(1)</u>	<u>(4)</u>	<u>(4)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	-	-
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<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, 2022  
 (In Thousands)

<b>DOMESTIC VIOLENCE PROGRAM FUND</b>				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Licenses, permits, and franchises	\$ 140	\$ 140	\$ 72	\$ (68)
Fines, forfeitures, and penalties	80	80	81	1
Revenues from use of money and property	<u>2</u>	<u>2</u>	<u>1</u>	<u>(1)</u>
Amounts available for appropriation	<u>222</u>	<u>222</u>	<u>154</u>	<u>(68)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Services and supplies	<u>297</u>	<u>297</u>	<u>214</u>	<u>83</u>
Total public assistance	<u>297</u>	<u>297</u>	<u>214</u>	<u>83</u>
Total charges to appropriations	<u>297</u>	<u>297</u>	<u>214</u>	<u>83</u>
Deficiency of revenues under expenditures	(75)	(75)	(60)	15
<b>Fund balances - beginning</b>	<u>162</u>	<u>162</u>	<u>162</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 87</u>	<u>\$ 87</u>	<u>\$ 102</u>	<u>\$ 15</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 COUNTY SERVICE AREAS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

	<b>COUNTY SERVICE AREAS</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Taxes	\$ 1,320	\$ 1,320	\$ 1,391	\$ 71
Fines, forfeitures, and penalties	3	3	9	6
Revenues from use of money and property	56	56	54	(2)
Aid from other governmental units	12	12	8	(4)
Charges for services	2,136	2,136	2,331	195
Other	-	-	7	7
Amounts available for appropriation	<u>3,527</u>	<u>3,527</u>	<u>3,800</u>	<u>273</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Services and supplies	<u>4,119</u>	<u>4,678</u>	<u>3,421</u>	<u>1,257</u>
Total public protection	4,119	4,678	3,421	1,257
Capital outlay	5,429	4,746	3	4,743
Debt service:				
Interest and fiscal charges	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
Total charges to appropriations	<u>9,550</u>	<u>9,426</u>	<u>3,425</u>	<u>6,001</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,023)</u>	<u>(5,899)</u>	<u>375</u>	<u>6,274</u>
Other financing sources (uses):				
Issuance of long-term debt	4,375	4,375	-	(4,375)
Transfers out	<u>(5)</u>	<u>(139)</u>	<u>(138)</u>	<u>1</u>
Total other financing sources (uses)	<u>4,370</u>	<u>4,236</u>	<u>(138)</u>	<u>(4,374)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,653)	(1,663)	237	1,900
<b>Fund balances - beginning</b>	<u>7,963</u>	<u>7,963</u>	<u>7,963</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 6,310</u>	<u>\$ 6,300</u>	<u>\$ 8,200</u>	<u>\$ 1,900</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 WORKFORCE DEVELOPMENT FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>WORKFORCE DEVELOPMENT FUND</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ -	\$ -	\$ 1	\$ 1
Aid from other governmental units	<u>8,500</u>	<u>8,500</u>	<u>6,506</u>	<u>(1,994)</u>
Amounts available for appropriation	<u>8,500</u>	<u>8,500</u>	<u>6,507</u>	<u>(1,993)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Salaries and benefits	2,752	3,038	2,955	83
Services and supplies	2,055	2,055	1,522	533
Other charges	<u>5,046</u>	<u>4,759</u>	<u>2,029</u>	<u>2,730</u>
Total public assistance	<u>9,853</u>	<u>9,852</u>	<u>6,506</u>	<u>3,346</u>
Total charges to appropriations	<u>9,853</u>	<u>9,852</u>	<u>6,506</u>	<u>3,346</u>
Excess (deficiency) of revenues over (under) expenditures	(1,353)	(1,352)	1	1,353
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ (1,353)</u>	<u>\$ (1,352)</u>	<u>\$ 1</u>	<u>\$ 1,353</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 SPAY/NEUTER PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

	<b>SPAY/NEUTER PROGRAM</b>			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 21	\$ 21
Other	<u>20</u>	<u>40</u>	<u>-</u>	<u>(40)</u>
Amounts available for appropriation	<u>20</u>	<u>40</u>	<u>21</u>	<u>(19)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Services and supplies	<u>20</u>	<u>40</u>	<u>21</u>	<u>19</u>
Total public protection	<u>20</u>	<u>40</u>	<u>21</u>	<u>19</u>
Total charges to appropriations	<u>20</u>	<u>40</u>	<u>21</u>	<u>19</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>Fund balances - beginning</b>	<u>72</u>	<u>72</u>	<u>72</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 72</u></u>	<u><u>\$ 72</u></u>	<u><u>\$ 72</u></u>	<u><u>\$ -</u></u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 INMATE WELFARE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

	<b>INMATE WELFARE FUND</b>			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 22	\$ 22	\$ 14	\$ (8)
Other	<u>3,201</u>	<u>3,201</u>	<u>2,736</u>	<u>(465)</u>
Amounts available for appropriation	<u>3,223</u>	<u>3,223</u>	<u>2,750</u>	<u>(473)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Salaries and benefits	1,623	1,623	1,295	328
Services and supplies	1,510	1,509	1,246	263
Contingencies	<u>100</u>	<u>101</u>	<u>-</u>	<u>101</u>
Total public protection	<u>3,233</u>	<u>3,233</u>	<u>2,541</u>	<u>692</u>
Total charges to appropriations	<u>3,233</u>	<u>3,233</u>	<u>2,541</u>	<u>692</u>
Excess (deficiency) of revenues over (under) expenditures	(10)	(10)	209	219
Other financing sources:				
Gain from insurance recovery	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(10)	(10)	210	220
<b>Fund balances - beginning</b>	<u>3,931</u>	<u>3,931</u>	<u>3,931</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 3,921</u>	<u>\$ 3,921</u>	<u>\$ 4,141</u>	<u>\$ 220</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, 2022  
 (In Thousands)

<b>IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 5	\$ 5	\$ 5	\$ -
Aid from other governmental units	<u>9,354</u>	<u>9,754</u>	<u>9,544</u>	<u>(210)</u>
Amounts available for appropriation	<u>9,359</u>	<u>9,759</u>	<u>9,549</u>	<u>(210)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Salaries and benefits	1,171	1,271	1,205	66
Services and supplies	302	302	183	119
Other charges	<u>18,300</u>	<u>20,318</u>	<u>19,903</u>	<u>415</u>
Total public assistance	<u>19,773</u>	<u>21,891</u>	<u>21,291</u>	<u>600</u>
Total charges to appropriations	<u>19,773</u>	<u>21,891</u>	<u>21,291</u>	<u>600</u>
Deficiency of revenues under expenditures	<u>(10,414)</u>	<u>(12,132)</u>	<u>(11,742)</u>	<u>390</u>
Other financing sources:				
Transfers in	<u>10,410</u>	<u>12,128</u>	<u>11,741</u>	<u>(387)</u>
Total other financing sources	<u>10,410</u>	<u>12,128</u>	<u>11,741</u>	<u>(387)</u>
Deficiency of revenues and other sources under expenditures	(4)	(4)	(1)	3
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances (deficits) - ending</b>	<u>\$ (4)</u>	<u>\$ (4)</u>	<u>\$ (1)</u>	<u>\$ 3</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 DEPARTMENT OF CHILD SUPPORT SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>DEPARTMENT OF CHILD SUPPORT SERVICES</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 5	\$ 5	\$ 2	\$ (3)
Aid from other governmental units	<u>21,380</u>	<u>22,254</u>	<u>21,448</u>	<u>(806)</u>
Amounts available for appropriation	<u>21,385</u>	<u>22,259</u>	<u>21,450</u>	<u>(809)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Salaries and benefits	18,961	19,834	19,201	633
Services and supplies	<u>1,552</u>	<u>1,545</u>	<u>1,472</u>	<u>73</u>
Total public protection	<u>20,513</u>	<u>21,379</u>	<u>20,673</u>	<u>706</u>
Capital outlay	-	7	6	1
Debt Service:				
Principal retirement	799	834	834	-
Interest and fiscal charges	<u>92</u>	<u>58</u>	<u>53</u>	<u>5</u>
Total charges to appropriations	<u>21,404</u>	<u>22,278</u>	<u>21,566</u>	<u>712</u>
Deficiency of revenues under expenditures	<u>(19)</u>	<u>(19)</u>	<u>(116)</u>	<u>(97)</u>
Other financing sources:				
Transfers in	<u>15</u>	<u>125</u>	<u>119</u>	<u>(6)</u>
Total other financing sources	<u>15</u>	<u>125</u>	<u>119</u>	<u>(6)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(4)	106	3	(103)
<b>Fund balances - beginning</b>	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 2</u>	<u>\$ 112</u>	<u>\$ 9</u>	<u>\$ (103)</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 MENTAL HEALTH SERVICES ACT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>MENTAL HEALTH SERVICES ACT</b>				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 1,205	\$ 1,205	\$ 356	\$ (849)
Aid from other governmental units	46,791	48,791	64,498	15,707
Charges for services	28,284	28,284	23,402	(4,882)
Other	91	91	610	519
Amounts available for appropriation	<u>76,371</u>	<u>78,371</u>	<u>88,866</u>	<u>10,495</u>
<b>Charges to appropriations (outflows):</b>				
Health and sanitation services:				
Salaries and benefits	32,259	32,409	27,424	4,985
Services and supplies	46,834	45,301	35,659	9,642
Other charges	6,402	9,102	8,419	683
Total health and sanitation services	<u>85,495</u>	<u>86,812</u>	<u>71,502</u>	<u>15,310</u>
Capital outlay	50	160	85	75
Debt service:				
Principal retirement	813	813	620	193
Interest and fiscal charges	6	6	-	6
Total charges to appropriations	<u>86,364</u>	<u>87,791</u>	<u>72,207</u>	<u>15,584</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,993)</u>	<u>(9,420)</u>	<u>16,659</u>	<u>26,079</u>
Other financing sources (uses):				
Transfers in	-	-	8	8
Transfers out	(164)	(737)	(572)	165
Total other financing (uses)	<u>(164)</u>	<u>(737)</u>	<u>(564)</u>	<u>173</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(10,157)	(10,157)	16,095	26,252
<b>Fund balances - beginning</b>	<u>85,070</u>	<u>85,070</u>	<u>85,070</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 74,913</u>	<u>\$ 74,913</u>	<u>\$ 101,165</u>	<u>\$ 26,252</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 COUNTY SUCCESSOR HOUSING AGENCY  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>COUNTY SUCCESSOR HOUSING AGENCY</b>				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 5	\$ 5	\$ -	\$ (5)
Other	<u>485</u>	<u>485</u>	-	<u>(485)</u>
Amounts available for appropriation	<u>490</u>	<u>490</u>	-	<u>(490)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Other charges	<u>490</u>	<u>490</u>	-	<u>490</u>
Total public assistance	<u>490</u>	<u>490</u>	-	<u>490</u>
Total charges to appropriations	<u>490</u>	<u>490</u>	-	<u>490</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>Fund balances - beginning</b>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
<b>Fund balances - ending</b>	<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  
 NYELAND ACRES COMMUNITY CENTER CFD  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>NYELAND ACRES COMMUNITY CENTER CFD</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 1	\$ 1
Revenues from use of money and property	-	-	(1)	(1)
Charges for services	<u>54</u>	<u>54</u>	<u>55</u>	<u>1</u>
Amounts available for appropriation	<u>54</u>	<u>54</u>	<u>55</u>	<u>1</u>
<b>Charges to appropriations (outflows):</b>				
Recreation and cultural services:				
Services and supplies	51	63	50	13
Other charges	<u>9</u>	<u>9</u>	<u>8</u>	<u>1</u>
Total recreation and cultural services	60	72	58	14
Capital outlay	<u>20</u>	<u>8</u>	<u>-</u>	<u>8</u>
Total charges to appropriations	<u>80</u>	<u>80</u>	<u>58</u>	<u>22</u>
Deficiency of revenues under expenditures	(26)	(26)	(3)	23
<b>Fund balances - beginning</b>	<u>52</u>	<u>52</u>	<u>52</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ 49</u>	<u>\$ 23</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 STORMWATER-UNINCORPORATED  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>STORMWATER-UNINCORPORATED *</b>				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 7	\$ 7	\$ 7	\$ -
Aid from other governmental units	-	224	181	(43)
Charges for services	610	610	469	(141)
Amounts available for appropriation	<u>617</u>	<u>841</u>	<u>657</u>	<u>(184)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Services and supplies	<u>3,396</u>	<u>3,743</u>	<u>2,172</u>	<u>1,571</u>
Total public protection	3,396	3,743	2,172	1,571
Capital outlay	<u>30</u>	<u>60</u>	<u>4</u>	<u>56</u>
Total charges to appropriations	<u>3,426</u>	<u>3,803</u>	<u>2,176</u>	<u>1,627</u>
Deficiency of revenues under expenditures	<u>(2,809)</u>	<u>(2,962)</u>	<u>(1,519)</u>	<u>1,443</u>
Other financing sources:				
Transfers in	<u>1,625</u>	<u>1,625</u>	<u>1,625</u>	<u>-</u>
Total other financing sources	<u>1,625</u>	<u>1,625</u>	<u>1,625</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(1,184)	(1,337)	106	1,443
<b>Fund balances - beginning</b>	<u>2,195</u>	<u>2,195</u>	<u>2,195</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 1,011</u>	<u>\$ 858</u>	<u>\$ 2,301</u>	<u>\$ 1,443</u>

\*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, 2022  
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
<b><u>ASSETS</u></b>			
Cash and investments	\$ 4,520	\$ 2,670	\$ 1,850
Receivables, net	361	1	360
Due from other funds	113	113	-
Loans and other long-term receivables	6,878	-	6,878
Total assets	\$ 11,872	\$ 2,784	\$ 9,088
<b><u>LIABILITIES</u></b>			
Due to other funds	\$ 31	\$ 31	\$ -
Total liabilities	31	31	-
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Unavailable revenue	7,238	-	7,238
Total deferred inflows of resources	7,238	-	7,238
<b><u>FUND BALANCES</u></b>			
Restricted	4,603	2,753	1,850
Total fund balances	4,603	2,753	1,850
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,872	\$ 2,784	\$ 9,088

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, 2022  
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>County Service Area #34</u>
<b>Revenues:</b>			
Revenues from use of money and property	\$ (51)	\$ (25)	\$ (26)
Charges for services	<u>425</u>	<u>-</u>	<u>425</u>
Total revenues	<u>374</u>	<u>(25)</u>	<u>399</u>
<b>Expenditures:</b>			
Debt service:			
Principal retirement	7,365	7,057	308
Interest and fiscal charges	<u>1,089</u>	<u>940</u>	<u>149</u>
Total expenditures	<u>8,454</u>	<u>7,997</u>	<u>457</u>
Deficiency of revenues under expenditures	<u>(8,080)</u>	<u>(8,022)</u>	<u>(58)</u>
<b>Other financing sources:</b>			
Transfers in	8,113	7,980	133
Total other financing sources	<u>8,113</u>	<u>7,980</u>	<u>133</u>
<b>Net change in fund balances</b>	33	(42)	75
Fund balances - beginning	<u>4,570</u>	<u>2,795</u>	<u>1,775</u>
Fund balances - ending	<u>\$ 4,603</u>	<u>\$ 2,753</u>	<u>\$ 1,850</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR DEBT SERVICE FUNDS  
 COUNTY SERVICE AREA #34  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

	<b>COUNTY SERVICE AREA #34</b>			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Charges for services	\$ 568	\$ 568	\$ 425	\$ (143)
Amounts available for appropriation	568	568	425	(143)
<b>Charges to appropriations (outflows):</b>				
Debt service:				
Principal retirement	308	308	308	-
Interest and fiscal charges	149	149	149	-
Total charges to appropriations	457	457	457	-
Excess (deficiency) of revenues over (under) expenditures	111	111	(32)	(143)
Other financing sources:				
Transfers in	-	-	133	133
Total other financing sources	-	-	133	133
Excess of revenues and other sources over expenditures	111	111	101	(10)
<b>Fund balances - beginning</b>	1,775	1,775	1,775	-
<b>Fund balances - ending</b>	\$ 1,886	\$ 1,886	\$ 1,876	\$ (10)

## **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.

#### **VENTURA COUNTY INTEGRATED JUSTICE INFORMATION SYSTEM (VCIJIS)**

This fund was established to account for the modernization of the VCIJIS platform. Board approved in February 1997, the original VCIJIS project was designed to provide a centralized reporting platform for the Ventura County Sheriff's Office, District Attorney's Office, Public Defender's Office, Probation Agency, and Superior Court of California as well as several local, state, and federal law enforcement agencies. The VCIJIS modernization project would provide enhanced data sharing capabilities, operational efficiencies, and reduce risk of technology obsolescence. On April 26, 2022, the Board approved an initial contribution of \$2,400,000 with subsequent funding anticipated to be a combination of County contributions, Proposition 172 funding, and RCA financing.

COUNTY OF VENTURA  
 COMBINING BALANCE SHEET  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2022  
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>	<u>VCIJIS</u>
<b><u>ASSETS</u></b>					
Cash and investments	\$ 13,090	\$ 5,289	\$ 101	\$ 5,337	\$ 2,363
Receivables, net	14,677	-	1	14,676	-
Due from other funds	<u>9</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>2</u>
Total assets	<u>\$ 27,776</u>	<u>\$ 5,289</u>	<u>\$ 102</u>	<u>\$ 20,020</u>	<u>\$ 2,365</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 2,368	\$ 406	\$ 1	\$ 1,961	\$ -
Due to other funds	1,813	1,808	-	5	-
Advances from other funds	<u>16,100</u>	<u>-</u>	<u>-</u>	<u>16,100</u>	<u>-</u>
Total liabilities	<u>20,281</u>	<u>2,214</u>	<u>1</u>	<u>18,066</u>	<u>-</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Unavailable revenue	<u>8,854</u>	<u>-</u>	<u>-</u>	<u>8,854</u>	<u>-</u>
Total deferred inflows of resources	<u>8,854</u>	<u>-</u>	<u>-</u>	<u>8,854</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICIT)</u></b>					
Restricted	3,075	3,075	-	-	-
Committed	101	-	101	-	-
Assigned	2,365	-	-	-	2,365
Unassigned (deficit)	<u>(6,900)</u>	<u>-</u>	<u>-</u>	<u>(6,900)</u>	<u>-</u>
Total fund balances (deficit)	<u>(1,359)</u>	<u>3,075</u>	<u>101</u>	<u>(6,900)</u>	<u>2,365</u>
Total liabilities, deferred inflows of resources, and fund balances (deficit)	<u>\$ 27,776</u>	<u>\$ 5,289</u>	<u>\$ 102</u>	<u>\$ 20,020</u>	<u>\$ 2,365</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, 2022  
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>	<u>VCIJIS</u>
<b>Revenues:</b>					
Revenues from use of money and property	\$ (102)	\$ (1)	\$ (1)	\$ (65)	\$ (35)
Aid from other governmental units	<u>14,973</u>	<u>-</u>	<u>-</u>	<u>14,973</u>	<u>-</u>
Total revenues	<u>14,871</u>	<u>(1)</u>	<u>(1)</u>	<u>14,908</u>	<u>(35)</u>
<b>Expenditures:</b>					
Capital outlay	<u>26,740</u>	<u>2,330</u>	<u>-</u>	<u>24,410</u>	<u>-</u>
Total expenditures	<u>26,740</u>	<u>2,330</u>	<u>-</u>	<u>24,410</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>(11,869)</u>	<u>(2,331)</u>	<u>(1)</u>	<u>(9,502)</u>	<u>(35)</u>
<b>Other financing sources:</b>					
Transfers in	<u>2,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,400</u>
Total other financing sources	<u>2,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,400</u>
<b>Net change in fund balances</b>	(9,469)	(2,331)	(1)	(9,502)	2,365
Fund balances - beginning	<u>8,110</u>	<u>5,406</u>	<u>102</u>	<u>2,602</u>	<u>-</u>
Fund balances (deficit) - ending	<u>\$ (1,359)</u>	<u>\$ 3,075</u>	<u>\$ 101</u>	<u>\$ (6,900)</u>	<u>\$ 2,365</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 SANTA ROSA ROAD ASSESSMENT DISTRICT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

<b>SANTA ROSA ROAD ASSESSMENT DISTRICT</b>				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 1	\$ 1	\$ -	\$ (1)
Amounts available for appropriation	1	1	-	(1)
<b>Charges to appropriations (outflows):</b>				
Public ways and facilities:				
Services and supplies	102	102	-	102
Total public ways and facilities	102	102	-	102
Total charges to appropriations	102	102	-	102
Excess (deficiency) of revenues over (under) expenditures	(101)	(101)	-	101
Excess (deficiency) of revenues and other sources over (under) expenditures	(101)	(101)	-	101
<b>Extraordinary item:</b>				
Excess (deficiency) of revenues, other sources and extraordinary item over (under) expenditures	(101)	(101)	-	101
<b>Fund balances - beginning</b>	102	102	102	-
<b>Fund balances - ending</b>	\$ 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, 2022  
 (In Thousands)

<b>TODD ROAD JAIL EXPANSION</b>				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ -	\$ -	\$ 17	\$ 17
Aid from other governmental units	<u>34,627</u>	<u>34,627</u>	<u>14,973</u>	<u>(19,654)</u>
Amounts available for appropriation	<u>34,627</u>	<u>34,627</u>	<u>14,990</u>	<u>(19,637)</u>
<b>Charges to appropriations (outflows):</b>				
Capital outlay	<u>36,909</u>	<u>36,909</u>	<u>24,410</u>	<u>12,499</u>
Total charges to appropriations	<u>36,909</u>	<u>36,909</u>	<u>24,410</u>	<u>12,499</u>
Deficiency of revenues under expenditures	<u>(2,282)</u>	<u>(2,282)</u>	<u>(9,420)</u>	<u>(7,138)</u>
Deficiency of revenues and other sources under expenditures	(2,282)	(2,282)	(9,420)	(7,138)
<b>Fund balances - beginning</b>	<u>2,602</u>	<u>2,602</u>	<u>2,602</u>	<u>-</u>
<b>Fund balances (deficit) - ending</b>	<u>\$ 320</u>	<u>\$ 320</u>	<u>\$ (6,818)</u>	<u>\$ (7,138)</u>

COUNTY OF VENTURA  
 BUDGETARY COMPARISON SCHEDULE  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 VENTURA COUNTY INTEGRATED JUSTICE INFORMATION SYSTEM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022  
 (In Thousands)

	<b>VCIJIS</b>			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ -	\$ -	\$ 2	\$ 2
Amounts available for appropriation	-	-	2	2
<b>Charges to appropriations (outflows):</b>				
Capital outlay	-	2,400	-	2,400
Total charges to appropriations	-	2,400	-	2,400
Excess (deficiency) of revenues over (under) expenditures	-	(2,400)	2	2,402
Other financing sources:				
Transfers in	-	2,400	2,400	-
Total other financing sources	-	2,400	2,400	-
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	2,402	2,402
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ 2,402	\$ 2,402

## **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, 2022  
 (In Thousands)

<b>GEORGE D. LYON PERMANENT FUND</b>				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 15	\$ 15	\$ 4	\$ (11)
Amounts available for appropriation	15	15	4	(11)
<b>Charges to appropriations (outflows):</b>				
Excess of revenues over expenditures	15	15	4	(11)
Other financing uses:				
Transfers out	(15)	(15)	-	15
Total other financing uses	(15)	(15)	-	15
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	4	4
<b>Fund balances - beginning</b>	1,162	1,162	1,162	-
<b>Fund balances - ending</b>	\$ 1,162	\$ 1,162	\$ 1,166	\$ 4