

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, 2023
(In Thousands)

| | <u>Total</u> | <u>Public Works Services</u> | <u>Heavy Equipment</u> | <u>Transportation</u> |
|--|-------------------|------------------------------|------------------------|-----------------------|
| ASSETS | | | | |
| Current assets: | | | | |
| Cash and investments | \$ 359,544 | \$ 16,208 | \$ 12,628 | \$ 12,323 |
| Receivables, net | 5,713 | 370 | 170 | 343 |
| Due from other funds | 13,304 | 673 | 498 | 3,508 |
| Inventories and other assets | 4,976 | - | - | 792 |
| Total current assets | <u>383,537</u> | <u>17,251</u> | <u>13,296</u> | <u>16,966</u> |
| Noncurrent assets: | | | | |
| Long-term lease receivables | 330 | - | - | - |
| Loans and other long-term receivables | 97 | - | - | - |
| Capital assets: | | | | |
| Nondepreciable: | | | | |
| Land | 770 | - | - | - |
| Construction in progress | 6,335 | - | - | 1,439 |
| Depreciable: | | | | |
| Land improvements | 1,327 | 119 | - | - |
| Structures and improvements | 18,369 | 814 | 91 | 869 |
| Equipment/Vehicles | 131,619 | 685 | 23,767 | 70,630 |
| Lease structures and improvements | 5,781 | - | - | - |
| Lease equipment | 6,518 | - | - | - |
| Software | 8,589 | 1,488 | - | 461 |
| Subscription assets | 10,433 | - | - | - |
| Less accumulated depreciation | (106,667) | (2,365) | (11,852) | (40,059) |
| Total noncurrent assets | <u>83,501</u> | <u>741</u> | <u>12,006</u> | <u>33,340</u> |
| Total assets | <u>467,038</u> | <u>17,992</u> | <u>25,302</u> | <u>50,306</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Pension related | 25,949 | 11,301 | 243 | 987 |
| Deferred loss on refunding | 5 | - | - | - |
| Total deferred outflows of resources | <u>25,954</u> | <u>11,301</u> | <u>243</u> | <u>987</u> |
| Total assets and deferred outflows of resources | <u>\$ 492,992</u> | <u>\$ 29,293</u> | <u>\$ 25,545</u> | <u>\$ 51,293</u> |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable | \$ 14,438 | \$ 237 | \$ - | \$ 1,482 |
| Due to other funds | 1,448 | 310 | 190 | 411 |
| Accrued liabilities | 1,976 | 703 | 18 | 75 |
| Unearned revenue | 319 | 289 | - | - |
| Compensated absences, current | 5,465 | 2,418 | 48 | 216 |
| Claims liabilities, current | 50,387 | - | - | - |
| Lease revenue bonds, notes, leases, and subscription liabilities, current | 5,060 | - | - | 21 |
| Total current liabilities | <u>79,093</u> | <u>3,957</u> | <u>256</u> | <u>2,205</u> |
| Noncurrent liabilities: | | | | |
| Advances from other funds | 356 | - | - | 356 |
| Compensated absences, noncurrent | 4,753 | 1,980 | 62 | 223 |
| Net pension liability | 28,596 | 12,457 | 267 | 1,088 |
| Claims liabilities, noncurrent | 180,222 | - | - | - |
| Lease revenue bonds, notes, leases, and subscription liabilities, noncurrent | 9,762 | - | - | - |
| Total noncurrent liabilities | <u>223,689</u> | <u>14,437</u> | <u>329</u> | <u>1,667</u> |
| Total liabilities | <u>302,782</u> | <u>18,394</u> | <u>585</u> | <u>3,872</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Lease related | 343 | - | - | - |
| Pension related | 1,436 | 626 | 13 | 54 |
| Total deferred inflows of resources | <u>1,779</u> | <u>626</u> | <u>13</u> | <u>54</u> |
| NET POSITION | | | | |
| Net investment in capital assets | 68,257 | 741 | 12,006 | 33,319 |
| Unrestricted | 120,174 | 9,532 | 12,941 | 14,048 |
| Total net position | <u>188,431</u> | <u>10,273</u> | <u>24,947</u> | <u>47,367</u> |
| Total liabilities, deferred inflows of resources, and net position | <u>\$ 492,992</u> | <u>\$ 29,293</u> | <u>\$ 25,545</u> | <u>\$ 51,293</u> |

COUNTY OF VENTURA
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2023
 (In Thousands)

| General Insurance | Information Technology Services | General Services | Employee Benefits Insurance | Personnel Services |
|----------------------|---------------------------------------|---------------------|-----------------------------------|-----------------------|
| \$ 267,993 | \$ 17,894 | \$ 23,638 | \$ 8,678 | \$ 182 |
| 3,232 | 282 | 815 | 353 | 148 |
| 1,159 | 3,435 | 3,997 | 27 | 7 |
| 808 | 2,468 | 908 | - | - |
| <u>273,192</u> | <u>24,079</u> | <u>29,358</u> | <u>9,058</u> | <u>337</u> |
| - | 330 | - | - | - |
| 97 | - | - | - | - |
| 770 | - | - | - | - |
| - | 3,796 | 923 | 177 | - |
| - | 1,208 | - | - | - |
| - | 2,253 | 14,342 | - | - |
| - | 27,447 | 9,082 | 8 | - |
| - | 5,781 | - | - | - |
| - | - | 6,518 | - | - |
| - | 5,594 | 924 | 122 | - |
| - | 10,433 | - | - | - |
| - | (37,499) | (14,801) | (91) | - |
| <u>867</u> | <u>19,343</u> | <u>16,988</u> | <u>216</u> | <u>-</u> |
| <u>274,059</u> | <u>43,422</u> | <u>46,346</u> | <u>9,274</u> | <u>337</u> |
| 385 | 6,847 | 5,579 | 546 | 61 |
| - | 5 | - | - | - |
| <u>385</u> | <u>6,852</u> | <u>5,579</u> | <u>546</u> | <u>61</u> |
| <u>\$ 274,444</u> | <u>\$ 50,274</u> | <u>\$ 51,925</u> | <u>\$ 9,820</u> | <u>\$ 398</u> |
| \$ 2,897 | \$ 3,053 | \$ 6,181 | \$ 567 | \$ 21 |
| 277 | 105 | 152 | 2 | 1 |
| 30 | 710 | 394 | 41 | 5 |
| - | - | 30 | - | - |
| 107 | 1,417 | 1,056 | 184 | 19 |
| 50,210 | - | - | 177 | - |
| - | 3,130 | 1,909 | - | - |
| <u>53,521</u> | <u>8,415</u> | <u>9,722</u> | <u>971</u> | <u>46</u> |
| - | - | - | - | - |
| 52 | 1,255 | 965 | 191 | 25 |
| 424 | 7,541 | 6,149 | 602 | 68 |
| 180,222 | - | - | - | - |
| - | 6,056 | 3,706 | - | - |
| <u>180,698</u> | <u>14,852</u> | <u>10,820</u> | <u>793</u> | <u>93</u> |
| <u>234,219</u> | <u>23,267</u> | <u>20,542</u> | <u>1,764</u> | <u>139</u> |
| - | 343 | - | - | - |
| 21 | 380 | 309 | 30 | 3 |
| <u>21</u> | <u>723</u> | <u>309</u> | <u>30</u> | <u>3</u> |
| 770 | 9,832 | 11,373 | 216 | - |
| <u>39,434</u> | <u>16,452</u> | <u>19,701</u> | <u>7,810</u> | <u>256</u> |
| <u>40,204</u> | <u>26,284</u> | <u>31,074</u> | <u>8,026</u> | <u>256</u> |
| <u>\$ 274,444</u> | <u>\$ 50,274</u> | <u>\$ 51,925</u> | <u>\$ 9,820</u> | <u>\$ 398</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 |
| Capital assets: |
| Nondepreciable: |
| Land |
| Construction in progress |
| Depreciable: |
| Land improvements |
| Structures and improvements |
| Equipment/Vehicles |
| Lease structures and improvements |
| Lease equipment |
| Software |
| Subscription assets |
| 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, notes, leases, and subscription liabilities, current |
| Total current liabilities |
| Noncurrent liabilities: |
| Advances from other funds |
| Compensated absences, noncurrent |
| Net pension liability |
| Claims liabilities, noncurrent |
| Lease revenue bonds, notes, leases, and subscription 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, 2023
 (In Thousands)

| | Total | Public Works Services | Heavy Equipment | Transportation |
|---|-------------------|--------------------------|------------------|------------------|
| Operating Revenues: | | | | |
| Charges for services | \$ 316,731 | \$ 55,454 | \$ 5,164 | \$ 17,574 |
| Rents and royalties | 36 | 24 | - | - |
| Miscellaneous | 578 | 26 | 30 | - |
| Total operating revenues | <u>317,345</u> | <u>55,504</u> | <u>5,194</u> | <u>17,574</u> |
| Operating Expenses: | | | | |
| Salaries and benefits | 99,125 | 42,418 | 903 | 3,540 |
| Services and supplies | 123,231 | 9,593 | 2,303 | 10,022 |
| Insurance premiums | 14,967 | 272 | 71 | 130 |
| Provision for claims | 50,764 | - | - | - |
| Depreciation and amortization | 14,867 | 93 | 1,070 | 4,814 |
| Total operating expenses | <u>302,954</u> | <u>52,376</u> | <u>4,347</u> | <u>18,506</u> |
| Operating income (loss) | <u>14,391</u> | <u>3,128</u> | <u>847</u> | <u>(932)</u> |
| Nonoperating revenues (expenses): | | | | |
| State and federal grants | 33 | 2 | - | - |
| Insurance recovery | 789 | - | 30 | 759 |
| Gain from sale of capital assets | 546 | - | 181 | 367 |
| Interest and investment income | 10,534 | 508 | 354 | 365 |
| Interest expense | (351) | - | - | (19) |
| Total nonoperating revenues (expenses) | <u>11,551</u> | <u>510</u> | <u>565</u> | <u>1,472</u> |
| Income before capital contributions and transfers | 25,942 | 3,638 | 1,412 | 540 |
| Capital grants and contributions | 552 | - | - | 552 |
| Transfers in | 10,561 | 81 | 1,486 | 5,792 |
| Transfers out | (100) | - | - | - |
| Change in net position | 36,955 | 3,719 | 2,898 | 6,884 |
| Net position - beginning, as restated | <u>151,476</u> | <u>6,554</u> | <u>22,049</u> | <u>40,483</u> |
| Net position - ending | <u>\$ 188,431</u> | <u>\$ 10,273</u> | <u>\$ 24,947</u> | <u>\$ 47,367</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, 2023
(In Thousands)

| General Insurance | Information Technology Services | General Services | Employee Benefits Insurance | Personnel Services | |
|----------------------|---------------------------------------|---------------------|-----------------------------------|-----------------------|---|
| \$ 77,592 | \$ 53,655 | \$ 88,953 | \$ 17,685 | \$ 654 | Operating Revenues: |
| - | 12 | - | - | - | Charges for services |
| 69 | 2 | 332 | 119 | - | Rents and royalties |
| 77,661 | 53,669 | 89,285 | 17,804 | 654 | Miscellaneous |
| | | | | | Total operating revenues |
| 1,792 | 25,221 | 22,504 | 2,470 | 277 | Operating Expenses: |
| 4,773 | 19,062 | 62,850 | 14,261 | 367 | Salaries and benefits |
| 13,577 | 228 | 667 | 19 | 3 | Services and supplies |
| 50,210 | - | - | 554 | - | Insurance premiums |
| - | 7,124 | 1,756 | 10 | - | Provision for claims |
| 70,352 | 51,635 | 87,777 | 17,314 | 647 | Depreciation and amortization |
| | | | | | Total operating expenses |
| 7,309 | 2,034 | 1,508 | 490 | 7 | Operating income (loss) |
| - | 31 | - | - | - | Nonoperating revenues (expenses): |
| - | - | - | - | - | State and federal grants |
| - | (23) | 2 | 19 | - | Insurance recovery |
| 7,751 | 569 | 706 | 272 | 9 | Gain from sale of capital assets |
| - | (247) | (85) | - | - | Interest and investment income |
| 7,751 | 330 | 623 | 291 | 9 | Interest expense |
| | | | | | Total nonoperating revenues (expenses) |
| 15,060 | 2,364 | 2,131 | 781 | 16 | Income before capital contributions and transfers |
| - | - | - | - | - | Capital grants and contributions |
| - | 3,172 | - | 30 | - | Transfers in |
| (100) | - | - | - | - | Transfers out |
| 14,960 | 5,536 | 2,131 | 811 | 16 | Change in net position |
| 25,244 | 20,748 | 28,943 | 7,215 | 240 | Net position - beginning, as restated |
| \$ 40,204 | \$ 26,284 | \$ 31,074 | \$ 8,026 | \$ 256 | Net position - ending |

COUNTY OF VENTURA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (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 | \$ 27,558 | \$ 2,377 | \$ 29 | \$ 905 |
| Cash receipts from other funds | 291,839 | 52,608 | 5,047 | 17,549 |
| Cash receipts from other sources | 431 | - | 30 | - |
| Cash paid to suppliers for goods and services | (106,661) | (2,485) | (614) | (8,961) |
| Cash paid to employees for services | (106,127) | (45,921) | (956) | (3,739) |
| Cash paid to other funds | (18,847) | (7,173) | (1,815) | (2,050) |
| Cash paid for insurance premiums | (8,240) | - | - | - |
| Cash paid for judgments and claims | (32,252) | - | - | - |
| Net cash provided by (used in) operating activities | <u>47,701</u> | <u>(594)</u> | <u>1,721</u> | <u>3,704</u> |
| Cash flows from noncapital financing activities: | | | | |
| Transfers received | 843 | - | - | - |
| Transfers paid | (100) | - | - | - |
| Net advances from (to) other funds | (202) | - | - | (202) |
| State and federal grant receipts | <u>32</u> | <u>2</u> | <u>-</u> | <u>-</u> |
| Net cash provided by (used in) noncapital financing activities | <u>573</u> | <u>2</u> | <u>-</u> | <u>(202)</u> |
| Cash flows from capital and related financing activities: | | | | |
| Transfers received | 5,543 | 81 | 1,486 | 3,976 |
| Proceeds from capital grants and contributions | 205 | - | - | 205 |
| Proceeds from insurance recovery | 679 | - | 30 | 649 |
| Acquisition and construction of capital assets | (14,631) | (51) | (2,780) | (8,896) |
| Principal paid on capital debt | (6,481) | - | - | (20) |
| Interest paid on capital debt | (303) | - | - | (19) |
| Proceeds from sales of capital assets | <u>1,128</u> | <u>-</u> | <u>344</u> | <u>782</u> |
| Net cash used in capital and related financing activities | <u>(13,860)</u> | <u>30</u> | <u>(920)</u> | <u>(3,323)</u> |
| Cash flows from investing activities: | | | | |
| Interest and investment income (loss) | <u>7,075</u> | <u>355</u> | <u>232</u> | <u>238</u> |
| Net cash provided by investing activities | <u>7,075</u> | <u>355</u> | <u>232</u> | <u>238</u> |
| Net increase (decrease) in cash and cash equivalents | 41,489 | (207) | 1,033 | 417 |
| Total cash and cash equivalents, beginning of the year | <u>318,055</u> | <u>16,415</u> | <u>11,595</u> | <u>11,906</u> |
| Total cash and cash equivalents, end of the year | <u>\$ 359,544</u> | <u>\$ 16,208</u> | <u>\$ 12,628</u> | <u>\$ 12,323</u> |

COUNTY OF VENTURA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(In Thousands)

| <u>General Insurance</u> | <u>Information Technology Services</u> | <u>General Services</u> | <u>Employee Benefits Insurance</u> | <u>Personnel Services</u> | |
|--------------------------|--|-------------------------|------------------------------------|---------------------------|--|
| \$ 1,729 | \$ 948 | \$ 4,524 | \$ 16,657 | \$ 389 | Cash flows from operating activities: |
| 76,815 | 52,983 | 85,075 | 1,557 | 205 | Cash receipts from customers |
| 69 | - | 332 | - | - | Cash receipts from other funds |
| (4,136) | (16,873) | (60,059) | (13,344) | (189) | Cash receipts from other sources |
| (1,906) | (26,741) | (24,004) | (2,578) | (282) | Cash paid to suppliers for goods and services |
| (850) | (1,942) | (3,898) | (961) | (158) | Cash paid to employees for services |
| (8,240) | - | - | - | - | Cash paid to other funds |
| (31,699) | - | - | (553) | - | Cash paid for insurance premiums |
| <u>31,782</u> | <u>8,375</u> | <u>1,970</u> | <u>778</u> | <u>(35)</u> | Cash paid for judgments and claims |
| | | | | | Net cash provided by (used in) operating activities |
| | | | | | Cash flows from noncapital financing activities: |
| - | 813 | - | 30 | - | Transfers received |
| (100) | - | - | - | - | Transfers paid |
| - | - | - | - | - | Net advances from (to) other funds |
| - | <u>30</u> | - | - | - | State and federal grant receipts |
| <u>(100)</u> | <u>843</u> | - | <u>30</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 |
| - | - | - | - | - | Proceeds from insurance recovery |
| - | (1,240) | (1,635) | (29) | - | Acquisition and construction of capital assets |
| - | (5,344) | (1,117) | - | - | Principal paid on capital debt |
| - | (199) | (85) | - | - | Interest paid on capital debt |
| - | - | <u>2</u> | - | - | Proceeds from sales of capital assets |
| - | <u>(6,783)</u> | <u>(2,835)</u> | <u>(29)</u> | - | Net cash used in capital and related financing activities |
| | | | | | Cash flows from investing activities: |
| <u>4,987</u> | <u>348</u> | <u>740</u> | <u>170</u> | <u>5</u> | Interest and investment income (loss) |
| <u>4,987</u> | <u>348</u> | <u>740</u> | <u>170</u> | <u>5</u> | Net cash provided by investing activities |
| | | | | | Net increase (decrease) in cash and cash equivalents |
| 36,669 | 2,783 | (125) | 949 | (30) | 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 |
| <u>\$ 267,993</u> | <u>\$ 17,894</u> | <u>\$ 23,638</u> | <u>\$ 8,678</u> | <u>\$ 182</u> | |

COUNTY OF VENTURA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (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) | \$ 14,391 | \$ 3,128 | \$ 847 | \$ (932) |
| Adjustments to reconcile operating income (loss) to cash flows from operating activities: | | | | |
| Depreciation and amortization | 14,867 | 93 | 1,070 | 4,814 |
| Decrease (increase) in: | | | | |
| Accounts receivable | 1,796 | (6) | - | 195 |
| Due from other funds | (246) | (423) | (79) | 109 |
| Due from other governmental agencies | 618 | (82) | (9) | 576 |
| Inventories and other assets | 5,656 | - | - | (23) |
| Long-term lease receivables | 74 | - | - | - |
| Net pension asset | 32,498 | 14,408 | 297 | 1,128 |
| Deferred outflow pension | (3,663) | (1,426) | (39) | (212) |
| Increase (decrease) in: | | | | |
| Accounts payable | (901) | (25) | - | (693) |
| Accrued liabilities | 584 | 113 | 4 | 18 |
| Due to other funds | 382 | 232 | (55) | (143) |
| Unearned revenue | (9) | (8) | - | - |
| Claims liabilities | 17,868 | - | - | - |
| Compensated absences | 229 | (269) | 13 | 35 |
| Net pension liability | 28,597 | 12,457 | 267 | 1,088 |
| Deferred inflow pension | (64,961) | (28,786) | (595) | (2,256) |
| Deferred inflow leases | (79) | - | - | - |
| Net cash provided by (used in) operating activities | <u>\$ 47,701</u> | <u>\$ (594)</u> | <u>\$ 1,721</u> | <u>\$ 3,704</u> |
| Schedule of non-cash capital and related financing activities: | | | | |
| Increase in capital assets related to accounts payable | \$ 2,280 | \$ - | \$ 115 | \$ - |
| Lease acquisitions | 152 | - | - | - |

COUNTY OF VENTURA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)
 (Continued)

| General Insurance | Information Technology Services | General Services | Employee Benefits Insurance | Personnel Services | |
|----------------------|---------------------------------------|---------------------|-----------------------------------|-----------------------|---|
| \$ 7,309 | \$ 2,034 | \$ 1,508 | \$ 490 | \$ 7 | 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 |
| | | | | | Due from other governmental agencies |
| | | | | | Inventories and other assets |
| | | | | | Long-term lease receivables |
| | | | | | 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 |
| \$ 31,782 | \$ 8,375 | \$ 1,970 | \$ 778 | \$ (35) | |
| \$ - | \$ 2,111 | \$ 54 | \$ - | \$ - | Schedule of non-cash capital and related financing activities: |
| | | | | | Increase in capital assets related accounts payable |
| | | | | | Lease acquisitions |