

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2023
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
<u>ASSETS</u>					
Cash and investments	\$ 215,712	\$ 169,841	\$ 4,584	\$ 40,114	\$ 1,173
Receivables, net	42,909	35,900	391	6,607	11
Due from other funds	6,869	6,534	289	42	4
Inventories and other assets	26	26	-	-	-
Long-term lease receivables	1,190	1,190	-	-	-
Loans and other long-term receivables	<u>36,457</u>	<u>29,944</u>	<u>6,513</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 303,163</u>	<u>\$ 243,435</u>	<u>\$ 11,777</u>	<u>\$ 46,763</u>	<u>\$ 1,188</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 20,811	\$ 17,488	\$ -	\$ 3,323	\$ -
Accrued liabilities	21,343	21,343	-	-	-
Due to other funds	23,263	5,552	-	17,707	4
Unearned revenue	8,469	8,469	-	-	-
Advances from other funds	<u>35</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>73,921</u>	<u>52,887</u>	<u>-</u>	<u>21,030</u>	<u>4</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	43,406	30,077	6,881	6,448	-
Lease related	<u>1,239</u>	<u>1,239</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>44,645</u>	<u>31,316</u>	<u>6,881</u>	<u>6,448</u>	<u>-</u>
<u>FUND BALANCES</u>					
Nonspendable	1,159	26	-	-	1,133
Restricted	134,454	125,011	4,896	4,496	51
Committed	22,999	22,895	-	104	-
Assigned	32,086	11,300	-	20,786	-
Unassigned (deficit)	<u>(6,101)</u>	<u>-</u>	<u>-</u>	<u>(6,101)</u>	<u>-</u>
Total fund balances	<u>184,597</u>	<u>159,232</u>	<u>4,896</u>	<u>19,285</u>	<u>1,184</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 303,163</u>	<u>\$ 243,435</u>	<u>\$ 11,777</u>	<u>\$ 46,763</u>	<u>\$ 1,188</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, 2023
(In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 10,070	\$ 10,070	\$ -	\$ -	\$ -
Licenses, permits, and franchises	1,112	1,112	-	-	-
Fines, forfeitures, and penalties	279	279	-	-	-
Revenues from use of money and property	6,227	5,937	120	132	38
Aid from other governmental units	154,089	138,097	-	15,992	-
Charges for services	30,623	30,190	433	-	-
Other	<u>3,817</u>	<u>3,817</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>206,217</u>	<u>189,502</u>	<u>553</u>	<u>16,124</u>	<u>38</u>
Expenditures:					
Current:					
Public protection	27,075	27,075	-	-	-
Public ways and facilities	44,476	44,476	-	-	-
Health and sanitation services	83,172	83,172	-	-	-
Public assistance	36,454	36,454	-	-	-
Education	9,651	9,651	-	-	-
Recreation	53	53	-	-	-
Capital outlay	30,353	11,873	-	18,480	-
Debt service:					
Principal retirement	8,691	1,926	6,765	-	-
Interest and fiscal charges	<u>1,594</u>	<u>120</u>	<u>1,474</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>241,519</u>	<u>214,800</u>	<u>8,239</u>	<u>18,480</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35,302)</u>	<u>(25,298)</u>	<u>(7,686)</u>	<u>(2,356)</u>	<u>38</u>
Other financing sources (uses):					
Insurance recovery	112	112	-	-	-
Issuance of long-term debt	3,000	-	-	3,000	-
Leases	4,095	4,095	-	-	-
Transfers in	39,667	11,688	7,979	20,000	-
Transfers out	<u>(3,126)</u>	<u>(3,122)</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Total other financing sources (uses)	<u>43,748</u>	<u>12,773</u>	<u>7,979</u>	<u>23,000</u>	<u>(4)</u>
Net change in fund balances	8,446	(12,525)	293	20,644	34
Fund balances - beginning	<u>176,151</u>	<u>171,757</u>	<u>4,603</u>	<u>(1,359)</u>	<u>1,150</u>
Fund balances - ending	<u>\$ 184,597</u>	<u>\$ 159,232</u>	<u>\$ 4,896</u>	<u>\$ 19,285</u>	<u>\$ 1,184</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.

ROADS

This fund accounts for planning, design, construction, maintenance, and administration of County roads. It also engages in traffic safety and other transportation planning activities. Revenues consist primarily of the County's share of state highway use taxes and fuel taxes.

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, 2023
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Roads
<u>ASSETS</u>				
Cash and investments	\$ 169,841	\$ 10,171	\$ 7,981	\$ 39,987
Receivables, net	35,900	485	955	7,889
Due from other funds	6,534	134	1	169
Inventories and other assets	26	-	-	-
Long-term lease receivables	1,190	1,123	-	-
Loans and other long-term receivables	<u>29,944</u>	<u>139</u>	<u>14,549</u>	<u>-</u>
Total assets	<u>\$ 243,435</u>	<u>\$ 12,052</u>	<u>\$ 23,486</u>	<u>\$ 48,045</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 17,488	\$ 363	\$ 777	\$ 2,414
Accrued liabilities	21,343	104	-	937
Due to other funds	5,552	134	178	304
Unearned revenue	8,469	454	7,982	-
Advances from other funds	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>52,887</u>	<u>1,055</u>	<u>8,937</u>	<u>3,655</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	30,077	272	14,549	-
Lease related	<u>1,239</u>	<u>1,146</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>31,316</u>	<u>1,418</u>	<u>14,549</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	26	-	-	-
Restricted	125,011	2,435	-	21,260
Committed	22,895	204	-	18,786
Assigned	<u>11,300</u>	<u>6,940</u>	<u>-</u>	<u>4,344</u>
Total fund balances	<u>159,232</u>	<u>9,579</u>	<u>-</u>	<u>44,390</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 243,435</u>	<u>\$ 12,052</u>	<u>\$ 23,486</u>	<u>\$ 48,045</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2023
 (In Thousands)

Fish and Wildlife Fund	Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 24	\$ 94	\$ 8,816	\$ 152	<u>ASSETS</u>
-	7	186	468	Cash and investments
-	-	1,060	1	Receivables, net
-	-	-	-	Due from other funds
-	-	67	-	Inventories and other assets
-	-	-	-	Long-term lease receivables
-	-	-	-	Loans and other long-term receivables
<u>\$ 24</u>	<u>\$ 101</u>	<u>\$ 10,129</u>	<u>\$ 621</u>	Total assets
\$ -	\$ 19	\$ 696	\$ 303	<u>LIABILITIES</u>
-	-	-	57	Accounts payable
-	-	112	226	Accrued liabilities
-	-	33	-	Due to other funds
-	-	-	-	Unearned revenue
-	-	-	35	Advances from other funds
<u>-</u>	<u>19</u>	<u>841</u>	<u>621</u>	Total liabilities
-	-	-	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	93	-	Unavailable revenue
-	-	-	-	Lease related
<u>-</u>	<u>-</u>	<u>93</u>	<u>-</u>	Total deferred inflows of resources
-	-	-	-	<u>FUND BALANCES</u>
24	82	5,274	-	Nonspendable
-	-	3,905	-	Restricted
-	-	16	-	Committed
<u>24</u>	<u>82</u>	<u>9,195</u>	<u>-</u>	Assigned
<u>\$ 24</u>	<u>\$ 101</u>	<u>\$ 10,129</u>	<u>\$ 621</u>	Total fund balances
				Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2023
 (In Thousands)
 (Continued)

	<u>Spay/Neuter Program</u>	<u>Inmate Welfare Fund</u>	<u>In-Home Supportive Services Public Authority</u>	<u>Department of Child Support Services</u>
<u>ASSETS</u>				
Cash and investments	\$ 79	\$ 3,659	\$ 1,403	\$ 231
Receivables, net	-	167	252	701
Due from other funds	2	11	2,226	3
Inventories and other assets	-	26	-	-
Long-term lease receivables	-	-	-	-
Loans and other long-term receivables	-	-	-	-
	<u>81</u>	<u>3,863</u>	<u>3,881</u>	<u>935</u>
Total assets	<u>\$ 81</u>	<u>\$ 3,863</u>	<u>\$ 3,881</u>	<u>\$ 935</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ 14	\$ 2,725	\$ 2
Accrued liabilities	-	23	19	321
Due to other funds	-	30	1,137	606
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>67</u>	<u>3,881</u>	<u>929</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	-	-	-	-
Lease related	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	-	26	-	-
Restricted	81	3,770	-	6
Committed	-	-	-	-
Assigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>81</u>	<u>3,796</u>	<u>-</u>	<u>6</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 81</u>	<u>\$ 3,863</u>	<u>\$ 3,881</u>	<u>\$ 935</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2023
 (In Thousands)
 (Continued)

Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 97,183	\$ 1	\$ 60	ASSETS
24,789	-	1	Cash and investments
2,927	-	-	Receivables, net
-	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term lease receivables
15,070	186	-	Loans and other long-term receivables
\$ 139,969	\$ 187	\$ 61	Total assets
\$ 10,173	\$ -	\$ 2	LIABILITIES
19,882	-	-	Accounts payable
2,820	-	5	Accrued liabilities
-	-	-	Due to other funds
-	-	-	Unearned revenue
-	-	-	Advances from other funds
32,875	-	7	Total liabilities
15,070	186	-	DEFERRED INFLOWS OF RESOURCES
-	-	-	Unavailable revenue
-	-	-	Lease related
15,070	186	-	Total deferred inflows of resources
-	-	-	FUND BALANCES
92,024	1	54	Nonspendable
-	-	-	Restricted
-	-	-	Committed
-	-	-	Assigned
92,024	1	54	Total fund balances
\$ 139,969	\$ 187	\$ 61	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, 2023
(In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Roads</u>
Revenues:				
Taxes	\$ 10,070	\$ 8,237	\$ -	\$ 350
Licenses, permits, and franchises	1,112	-	-	1,012
Fines, forfeitures, and penalties	279	2	-	138
Revenues from use of money and property	5,937	481	15	900
Aid from other governmental units	138,097	1,226	8,686	42,011
Charges for services	30,190	59	-	112
Other	<u>3,817</u>	<u>375</u>	<u>-</u>	<u>931</u>
Total revenues	<u>189,502</u>	<u>10,380</u>	<u>8,701</u>	<u>45,454</u>
Expenditures:				
Current:				
Public protection	27,075	-	-	-
Public ways and facilities	44,476	-	-	44,476
Health and sanitation services	83,172	-	-	-
Public assistance	36,454	-	6,957	-
Education	9,651	9,651	-	-
Recreation	53	-	-	-
Capital outlay	11,873	1,286	-	6,489
Debt service:				
Principal retirement	1,926	287	-	-
Interest and fiscal charges	<u>120</u>	<u>5</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>214,800</u>	<u>11,229</u>	<u>6,957</u>	<u>50,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,298)</u>	<u>(849)</u>	<u>1,744</u>	<u>(5,511)</u>
Other financing sources (uses):				
Insurance recovery	112	106	-	-
Leases	4,095	-	-	-
Transfers in	11,688	1,567	-	-
Transfers out	<u>(3,122)</u>	<u>(300)</u>	<u>(1,744)</u>	<u>(833)</u>
Total other financing sources (uses)	<u>12,773</u>	<u>1,373</u>	<u>(1,744)</u>	<u>(833)</u>
Net change in fund balances	(12,525)	524	-	(6,344)
Fund balances - beginning	<u>171,757</u>	<u>9,055</u>	<u>-</u>	<u>50,734</u>
Fund balances - ending	<u>\$ 159,232</u>	<u>\$ 9,579</u>	<u>\$ -</u>	<u>\$ 44,390</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, 2023
 (In Thousands)

Fish and Wildlife Fund	Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ -	\$ 1,483	\$ -	Revenues:
-	100	-	-	Taxes
23	84	7	-	Licenses, permits, and franchises
-	6	660	5	Fines, forfeitures, and penalties
-	-	104	7,043	Revenues from use of money and property
4	-	2,373	-	Aid from other governmental units
-	-	5	-	Charges for services
<u>27</u>	<u>190</u>	<u>4,632</u>	<u>7,048</u>	Other
				Total revenues
				Expenditures:
3	-	3,314	-	Current:
-	-	-	-	Public protection
-	-	-	-	Public ways and facilities
-	208	-	7,168	Health and sanitation services
-	-	-	-	Public assistance
-	-	-	-	Education
-	-	-	-	Recreation
-	-	-	-	Capital outlay
-	-	-	79	Debt service:
<u>-</u>	<u>-</u>	<u>16</u>	<u>1</u>	Principal retirement
				Interest and fiscal charges
<u>3</u>	<u>208</u>	<u>3,330</u>	<u>7,248</u>	Total expenditures
				Excess (deficiency) of revenues over (under)
<u>24</u>	<u>(18)</u>	<u>1,302</u>	<u>(200)</u>	expenditures
				Other financing sources (uses):
-	-	-	-	Insurance recovery
-	-	-	-	Leases
-	-	-	200	Transfers in
<u>-</u>	<u>-</u>	<u>(179)</u>	<u>-</u>	Transfers out
<u>-</u>	<u>-</u>	<u>(179)</u>	<u>200</u>	Total other financing sources (uses)
24	(18)	1,123	-	Net change in fund balances
<u>-</u>	<u>100</u>	<u>8,072</u>	<u>-</u>	Fund balances - beginning
<u>\$ 24</u>	<u>\$ 82</u>	<u>\$ 9,195</u>	<u>\$ -</u>	Fund balances - ending

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, 2023
(In Thousands)
(Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority	Department of Child Support Services
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	25	-	-	-
Revenues from use of money and property	1	126	79	29
Aid from other governmental units	-	-	12,137	21,993
Charges for services	-	-	-	-
Other	-	2,283	-	-
	<u>26</u>	<u>2,409</u>	<u>12,216</u>	<u>22,022</u>
Total revenues				
Expenditures:				
Current:				
Public protection	23	2,698	-	21,037
Health and sanitation services	-	-	-	-
Public assistance	-	-	22,121	-
Education	-	-	-	-
Recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	876
Interest and fiscal charges	-	-	-	51
	<u>23</u>	<u>2,698</u>	<u>22,121</u>	<u>21,964</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>3</u>	<u>(289)</u>	<u>(9,905)</u>	<u>58</u>
Other financing sources (uses):				
Insurance recovery	-	-	-	-
Leases	-	-	-	-
Transfers in	-	-	9,905	8
Transfers out	-	-	-	(66)
	<u>-</u>	<u>-</u>	<u>9,905</u>	<u>(58)</u>
Total other financing sources (uses)				
Net change in fund balances	3	(289)	-	-
Fund balances - beginning	<u>78</u>	<u>4,085</u>	<u>-</u>	<u>6</u>
Fund balances - ending	<u>\$ 81</u>	<u>\$ 3,796</u>	<u>\$ -</u>	<u>\$ 6</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 7,248	\$ 7,248	\$ 8,237	\$ 989
Fines, forfeitures, and penalties	2	2	2	-
Revenues from use of money and property	178	178	410	232
Aid from other governmental units	990	2,867	1,226	(1,641)
Charges for services	44	44	59	15
Other	110	183	403	220
Amounts available for appropriation	<u>8,572</u>	<u>10,522</u>	<u>10,337</u>	<u>(185)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	6,196	5,958	5,853	105
Services and supplies	3,786	4,460	3,654	806
Other charges	-	981	144	837
Total education	<u>9,982</u>	<u>11,399</u>	<u>9,651</u>	<u>1,748</u>
Capital outlay	964	2,291	1,286	1,005
Debt Service:				
Principal retirement	287	287	287	-
Interest and fiscal charges	5	5	5	-
Total charges to appropriations	<u>11,238</u>	<u>13,982</u>	<u>11,229</u>	<u>2,753</u>
Deficiency of revenues under expenditures	<u>(2,666)</u>	<u>(3,460)</u>	<u>(892)</u>	<u>2,568</u>
Other financing sources (uses):				
Gain from insurance recovery	-	-	106	106
Transfers in	931	931	1,567	636
Transfers out	250	(468)	(300)	168
Total other financing sources	<u>1,181</u>	<u>463</u>	<u>1,373</u>	<u>910</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,485)	(2,997)	481	3,478
Fund balances - beginning	<u>9,055</u>	<u>9,055</u>	<u>9,055</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,570</u>	<u>\$ 6,058</u>	<u>\$ 9,536</u>	<u>\$ 3,478</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	HOUSING AND URBAN DEVELOPMENT GRANTS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 8	\$ 8	\$ 14	\$ 6
Aid from other governmental units	<u>39,618</u>	<u>49,788</u>	<u>8,686</u>	<u>(41,102)</u>
Amounts available for appropriation	<u>39,626</u>	<u>49,796</u>	<u>8,700</u>	<u>(41,096)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	27,390	37,060	6,821	30,239
Other charges	<u>560</u>	<u>560</u>	<u>144</u>	<u>416</u>
Total public assistance	<u>27,950</u>	<u>37,620</u>	<u>6,965</u>	<u>30,655</u>
Total charges to appropriations	<u>27,950</u>	<u>37,620</u>	<u>6,965</u>	<u>30,655</u>
Excess of revenues over expenditures	<u>11,676</u>	<u>12,176</u>	<u>1,735</u>	<u>(10,441)</u>
Other financing uses:				
Transfers out	<u>(11,676)</u>	<u>(12,176)</u>	<u>(1,744)</u>	<u>10,432</u>
Total other financing uses	<u>(11,676)</u>	<u>(12,176)</u>	<u>(1,744)</u>	<u>10,432</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	(9)	(9)
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9)</u>	<u>\$ (9)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 ROADS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	ROADS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 303	\$ 303	\$ 121	\$ (182)
Licenses, permits, and franchises	800	800	1,012	212
Fines, forfeitures, and penalties	140	140	138	(2)
Revenues from use of money and property	150	150	641	491
Aid from other governmental units	50,858	52,281	42,011	(10,270)
Charges for services	334	334	112	(222)
Other	808	808	72	(736)
Amounts available for appropriation	<u>53,393</u>	<u>54,816</u>	<u>44,107</u>	<u>(10,709)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	45,277	51,833	44,475	7,358
Other charges	533	533	1	532
Total public assistance	<u>45,810</u>	<u>52,366</u>	<u>44,476</u>	<u>7,890</u>
Capital outlay	12,855	14,055	6,489	7,566
Total charges to appropriations	<u>58,665</u>	<u>66,421</u>	<u>50,965</u>	<u>15,456</u>
Deficiency of revenues under expenditures	<u>(5,272)</u>	<u>(11,605)</u>	<u>(6,858)</u>	<u>4,747</u>
Other financing sources (uses):				
Transfers in	387	387	-	(387)
Transfers out	(1,500)	(1,500)	(833)	667
Total other financing sources (uses)	<u>(1,113)</u>	<u>(1,113)</u>	<u>(833)</u>	<u>280</u>
Deficiency of revenues and other sources under expenditures and other uses	(6,385)	(12,718)	(7,691)	5,027
Fund balances - beginning	<u>50,734</u>	<u>50,734</u>	<u>50,734</u>	<u>-</u>
Fund balances - ending	<u>\$ 44,349</u>	<u>\$ 38,016</u>	<u>\$ 43,043</u>	<u>\$ 5,027</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND WILDLIFE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	FISH AND WILDLIFE FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 23	\$ 23
Charges for services	<u>7</u>	<u>7</u>	<u>4</u>	<u>(3)</u>
Amounts available for appropriation	<u>7</u>	<u>7</u>	<u>27</u>	<u>20</u>
Charges to appropriations (outflows):				
Public protection:				
Other charges	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total public protection	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total charges to appropriations	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Excess of revenues over expenditures	<u>4</u>	<u>4</u>	<u>24</u>	<u>20</u>
Other financing uses:				
Transfers out	<u>(4)</u>	<u>(4)</u>	<u>-</u>	<u>4</u>
Total other financing uses	<u>(4)</u>	<u>(4)</u>	<u>-</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	24	24
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 24</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	DOMESTIC VIOLENCE PROGRAM FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Licenses, permits, and franchises	\$ 80	\$ 80	\$ 100	\$ 20
Fines, forfeitures, and penalties	80	80	84	4
Revenues from use of money and property	<u>1</u>	<u>1</u>	<u>3</u>	<u>2</u>
Amounts available for appropriation	<u>161</u>	<u>161</u>	<u>187</u>	<u>26</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	<u>202</u>	<u>212</u>	<u>208</u>	<u>4</u>
Total public assistance	<u>202</u>	<u>212</u>	<u>208</u>	<u>4</u>
Total charges to appropriations	<u>202</u>	<u>212</u>	<u>208</u>	<u>4</u>
Deficiency of revenues under expenditures	(41)	(51)	(21)	30
Fund balances - beginning	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
Fund balances - ending	<u>\$ 59</u>	<u>\$ 49</u>	<u>\$ 79</u>	<u>\$ 30</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 1,376	\$ 1,376	\$ 1,483	\$ 107
Fines, forfeitures, and penalties	3	3	7	4
Revenues from use of money and property	70	76	597	521
Aid from other governmental units	12	12	104	92
Charges for services	<u>2,331</u>	<u>2,391</u>	<u>2,378</u>	<u>(13)</u>
Amounts available for appropriation	<u>3,792</u>	<u>3,858</u>	<u>4,569</u>	<u>711</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>4,143</u>	<u>4,490</u>	<u>3,314</u>	<u>1,176</u>
Total public protection	4,143	4,490	3,314	1,176
Capital outlay	5,235	4,685	-	4,685
Debt service:				
Interest and fiscal charges	<u>2</u>	<u>16</u>	<u>16</u>	<u>-</u>
Total charges to appropriations	<u>9,380</u>	<u>9,191</u>	<u>3,330</u>	<u>5,861</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,588)</u>	<u>(5,333)</u>	<u>1,239</u>	<u>6,572</u>
Other financing uses:				
Issuance of long-term debt	4,375	4,375	-	(4,375)
Transfers out	<u>(231)</u>	<u>(231)</u>	<u>(179)</u>	<u>52</u>
Total other financing uses	<u>4,144</u>	<u>4,144</u>	<u>(179)</u>	<u>(4,323)</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	(1,444)	(1,189)	1,060	2,249
Fund balances - beginning	<u>8,072</u>	<u>8,072</u>	<u>8,072</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,628</u>	<u>\$ 6,883</u>	<u>\$ 9,132</u>	<u>\$ 2,249</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	WORKFORCE DEVELOPMENT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 5	\$ 5
Aid from other governmental units	<u>9,520</u>	<u>9,520</u>	<u>7,043</u>	<u>(2,477)</u>
Amounts available for appropriation	<u>9,520</u>	<u>9,520</u>	<u>7,048</u>	<u>(2,472)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,137	3,487	3,266	221
Services and supplies	2,693	2,263	1,649	614
Other charges	<u>5,649</u>	<u>7,142</u>	<u>2,253</u>	<u>4,889</u>
Total public assistance	<u>11,479</u>	<u>12,892</u>	<u>7,168</u>	<u>5,724</u>
Debt Service:				
Principal retirement	-	79	79	-
Interest and fiscal charges	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total charges to appropriations	<u>11,479</u>	<u>12,972</u>	<u>7,248</u>	<u>5,724</u>
Deficiency of revenues under expenditures	(1,959)	(3,452)	(200)	3,252
Other financing sources:				
Transfers in	<u>-</u>	<u>1,500</u>	<u>200</u>	<u>(1,300)</u>
Total other financing sources	<u>-</u>	<u>1,500</u>	<u>200</u>	<u>(1,300)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(1,959)	(1,952)	-	1,952
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (1,959)</u>	<u>\$ (1,952)</u>	<u>\$ -</u>	<u>\$ 1,952</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Other	\$ 40	\$ 40	\$ -	\$ (40)
Amounts available for appropriation	<u>40</u>	<u>40</u>	<u>-</u>	<u>(40)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	40	40	23	17
Total public protection	<u>40</u>	<u>40</u>	<u>23</u>	<u>17</u>
Total charges to appropriations	<u>40</u>	<u>40</u>	<u>23</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(23)	(23)
Fund balances - beginning	<u>78</u>	<u>78</u>	<u>78</u>	<u>-</u>
Fund balances - ending	<u>\$ 78</u>	<u>\$ 78</u>	<u>\$ 55</u>	<u>\$ (23)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	INMATE WELFARE FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 9	\$ 9	\$ 98	\$ 89
Other	2,215	2,215	2,283	68
Amounts available for appropriation	<u>2,224</u>	<u>2,224</u>	<u>2,381</u>	<u>157</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,415	1,415	1,381	34
Services and supplies	1,439	1,439	1,317	122
Total public protection	<u>2,854</u>	<u>2,854</u>	<u>2,698</u>	<u>156</u>
Total charges to appropriations	<u>2,854</u>	<u>2,854</u>	<u>2,698</u>	<u>156</u>
Deficiency of revenues under expenditures	(630)	(630)	(317)	313
Fund balances - beginning	<u>4,085</u>	<u>4,085</u>	<u>4,085</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,455</u>	<u>\$ 3,455</u>	<u>\$ 3,768</u>	<u>\$ 313</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, 2023
 (In Thousands)

	IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 74	\$ 74
Aid from other governmental units	<u>12,238</u>	<u>12,238</u>	<u>12,137</u>	<u>(101)</u>
Amounts available for appropriation	<u>12,238</u>	<u>12,238</u>	<u>12,211</u>	<u>(27)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	1,561	1,561	1,301	260
Services and supplies	305	305	182	123
Other charges	<u>20,685</u>	<u>20,685</u>	<u>20,631</u>	<u>54</u>
Total public assistance	<u>22,551</u>	<u>22,551</u>	<u>22,114</u>	<u>437</u>
Total charges to appropriations	<u>22,551</u>	<u>22,551</u>	<u>22,114</u>	<u>437</u>
Deficiency of revenues under expenditures	<u>(10,313)</u>	<u>(10,313)</u>	<u>(9,903)</u>	<u>410</u>
Other financing sources:				
Transfers in	<u>10,303</u>	<u>10,303</u>	<u>9,905</u>	<u>(398)</u>
Total other financing sources	<u>10,303</u>	<u>10,303</u>	<u>9,905</u>	<u>(398)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(10)	(10)	2	12
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits) - ending	<u>\$ (10)</u>	<u>\$ (10)</u>	<u>\$ 2</u>	<u>\$ 12</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
DEPARTMENT OF CHILD SUPPORT SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(In Thousands)

DEPARTMENT OF CHILD SUPPORT SERVICES				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 2	\$ 2	\$ 25	\$ 23
Aid from other governmental units	<u>23,096</u>	<u>23,096</u>	<u>21,993</u>	<u>(1,103)</u>
Amounts available for appropriation	<u>23,098</u>	<u>23,098</u>	<u>22,018</u>	<u>(1,080)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	20,424	20,254	19,307	947
Services and supplies	<u>1,753</u>	<u>1,843</u>	<u>1,730</u>	<u>113</u>
Total public protection	<u>22,177</u>	<u>22,097</u>	<u>21,037</u>	<u>1,060</u>
Capital outlay	10	10	-	10
Debt Service:				
Principal retirement	876	876	876	-
Interest and fiscal charges	<u>51</u>	<u>51</u>	<u>51</u>	<u>-</u>
Total charges to appropriations	<u>23,114</u>	<u>23,034</u>	<u>21,964</u>	<u>1,070</u>
Excess (deficiency) of revenues over(under) expenditures	<u>(16)</u>	<u>64</u>	<u>54</u>	<u>(10)</u>
Other financing sources (uses):				
Transfers in	15	15	8	(7)
Transfers out	<u>-</u>	<u>(80)</u>	<u>(66)</u>	<u>14</u>
Total other financing sources (uses)	<u>15</u>	<u>(65)</u>	<u>(58)</u>	<u>7</u>
Deficiency of revenues and other sources under expenditures and other uses	(1)	(1)	(4)	(3)
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances - ending	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ (3)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

MENTAL HEALTH SERVICES ACT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 225	\$ 225	\$ 2,792	\$ 2,567
Aid from other governmental units	62,885	63,999	44,897	(19,102)
Charges for services	32,390	32,390	27,587	(4,803)
Other	155	155	223	68
Amounts available for appropriation	<u>95,655</u>	<u>96,769</u>	<u>75,499</u>	<u>(21,270)</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	42,504	42,980	31,446	11,534
Services and supplies	52,121	48,506	44,790	3,716
Other charges	8,204	8,254	6,936	1,318
Total health and sanitation services	<u>102,829</u>	<u>99,740</u>	<u>83,172</u>	<u>16,568</u>
Capital outlay	104	4,098	4,098	-
Debt service:				
Principal retirement	642	788	684	104
Interest and fiscal charges	1	47	47	-
Total charges to appropriations	<u>103,576</u>	<u>104,673</u>	<u>88,001</u>	<u>16,672</u>
Deficiency of revenues under expenditures	<u>(7,921)</u>	<u>(7,904)</u>	<u>(12,502)</u>	<u>(4,598)</u>
Other financing sources (uses):				
Insurance recovery	-	-	6	6
Leases	-	-	4,095	4,095
Transfers in	-	-	8	8
Transfers out	(164)	(164)	-	164
Total other financing (uses)	<u>(164)</u>	<u>(164)</u>	<u>4,109</u>	<u>4,273</u>
Deficiency of revenues and other sources under expenditures and other uses	(8,085)	(8,068)	(8,393)	(325)
Fund balances - beginning	<u>99,576</u>	<u>99,576</u>	<u>99,576</u>	<u>-</u>
Fund balances - ending	<u>\$ 91,491</u>	<u>\$ 91,508</u>	<u>\$ 91,183</u>	<u>\$ (325)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

COUNTY SUCCESSOR HOUSING AGENCY				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 305	\$ 305	\$ -	\$ (305)
Other	<u>5</u>	<u>5</u>	-	<u>(5)</u>
Amounts available for appropriation	<u>310</u>	<u>310</u>	-	<u>(310)</u>
Charges to appropriations (outflows):				
Public assistance:				
Other charges	<u>310</u>	<u>310</u>	-	<u>310</u>
Total public assistance	<u>310</u>	<u>310</u>	-	<u>310</u>
Total charges to appropriations	<u>310</u>	<u>310</u>	-	<u>310</u>
 Excess (deficiency) of revenues over (under) expenditures	 -	 -	 -	 -
 Fund balances - beginning	 <u>1</u>	 <u>1</u>	 <u>1</u>	 <u>-</u>
 Fund balances - ending	 <u>\$ 1</u>	 <u>\$ 1</u>	 <u>\$ 1</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, 2023
 (In Thousands)

NYELAND ACRES COMMUNITY CENTER CFD				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 1	\$ 1
Charges for services	<u>56</u>	<u>56</u>	<u>55</u>	<u>(1)</u>
Amounts available for appropriation	<u>56</u>	<u>56</u>	<u>56</u>	<u>-</u>
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	47	47	46	1
Other charges	<u>8</u>	<u>8</u>	<u>7</u>	<u>1</u>
Total recreation and cultural services	55	55	53	2
Capital outlay	<u>20</u>	<u>20</u>	<u>-</u>	<u>20</u>
Total charges to appropriations	<u>75</u>	<u>75</u>	<u>53</u>	<u>22</u>
Excess (deficiency) of revenues over (under) expenditures	(19)	(19)	3	22
Fund balances - beginning	<u>50</u>	<u>50</u>	<u>50</u>	<u>-</u>
Fund balances - ending	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ 53</u>	<u>\$ 22</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	STORMWATER-UNINCORPORATED *			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 12	\$ 12	\$ 57	\$ 45
Aid from other governmental units	-	268	262	(6)
Charges for services	635	635	519	(116)
Other	<u>-</u>	<u>-</u>	<u>432</u>	<u>432</u>
Amounts available for appropriation	<u>647</u>	<u>915</u>	<u>1,270</u>	<u>355</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>4,448</u>	<u>4,676</u>	<u>2,692</u>	<u>1,984</u>
Total public protection	4,448	4,676	2,692	1,984
Capital outlay	<u>-</u>	<u>40</u>	<u>40</u>	<u>-</u>
Total charges to appropriations	<u>4,448</u>	<u>4,716</u>	<u>2,732</u>	<u>1,984</u>
Deficiency of revenues under expenditures	<u>(3,801)</u>	<u>(3,801)</u>	<u>(1,462)</u>	<u>2,339</u>
Other financing sources:				
Transfers in	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>	<u>-</u>
Total other financing sources	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(1,676)	(1,676)	663	2,339
Fund balances - beginning	<u>2,212</u>	<u>2,212</u>	<u>2,212</u>	<u>-</u>
Fund balances - ending	<u>\$ 536</u>	<u>\$ 536</u>	<u>\$ 2,875</u>	<u>\$ 2,339</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.

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, 2023
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>County Service Area #34</u>
<u>ASSETS</u>			
Cash and investments	\$ 4,584	\$ 2,613	\$ 1,971
Receivables, net	391	23	368
Due from other funds	289	289	-
Loans and other long-term receivables	<u>6,513</u>	<u>-</u>	<u>6,513</u>
Total assets	<u>\$ 11,777</u>	<u>\$ 2,925</u>	<u>\$ 8,852</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>\$ 6,881</u>	<u>\$ -</u>	<u>\$ 6,881</u>
Total deferred inflows of resources	<u>6,881</u>	<u>-</u>	<u>6,881</u>
<u>FUND BALANCES</u>			
Restricted	<u>4,896</u>	<u>2,925</u>	<u>1,971</u>
Total fund balances	<u>4,896</u>	<u>2,925</u>	<u>1,971</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,777</u>	<u>\$ 2,925</u>	<u>\$ 8,852</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 120	\$ 108	\$ 12
Charges for services	433	-	433
Total revenues	553	108	445
Expenditures:			
Debt service:			
Principal retirement	6,765	6,451	314
Interest and fiscal charges	1,474	1,331	143
Total expenditures	8,239	7,782	457
Deficiency of revenues under expenditures	(7,686)	(7,674)	(12)
Other financing sources:			
Transfers in	7,979	7,846	133
Total other financing sources	7,979	7,846	133
Net change in fund balances	293	172	121
Fund balances - beginning	4,603	2,753	1,850
Fund balances - ending	\$ 4,896	\$ 2,925	\$ 1,971

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	COUNTY SERVICE AREA #34			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ 435	\$ 435	\$ 433	\$ (2)
Amounts available for appropriation	435	435	433	(2)
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	314	314	314	-
Interest and fiscal charges	143	143	143	-
Total charges to appropriations	457	457	457	-
Deficiency of revenues under expenditures	(22)	(22)	(24)	(2)
Other financing sources:				
Transfers in	133	133	133	-
Total other financing sources	133	133	133	-
Excess of revenues and other sources over expenditures	111	111	109	(2)
Fund balances - beginning	1,850	1,850	1,850	-
Fund balances - ending	\$ 1,961	\$ 1,961	\$ 1,959	\$ (2)

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, 2023
 (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>
<u>ASSETS</u>					
Cash and investments	\$ 40,114	\$ 6,384	\$ 102	\$ 12,893	\$ 20,735
Receivables, net	6,607	1	2	6,557	47
Due from other funds	<u>42</u>	<u>-</u>	<u>-</u>	<u>37</u>	<u>5</u>
Total assets	<u>\$ 46,763</u>	<u>\$ 6,385</u>	<u>\$ 104</u>	<u>\$ 19,487</u>	<u>\$ 20,787</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 3,323	\$ 283	\$ -	\$ 3,040	\$ -
Due to other funds	<u>17,707</u>	<u>1,606</u>	<u>-</u>	<u>16,100</u>	<u>1</u>
Total liabilities	<u>21,030</u>	<u>1,889</u>	<u>-</u>	<u>19,140</u>	<u>1</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>6,448</u>	<u>-</u>	<u>-</u>	<u>6,448</u>	<u>-</u>
Total deferred inflows of resources	<u>6,448</u>	<u>-</u>	<u>-</u>	<u>6,448</u>	<u>-</u>
<u>FUND BALANCES (DEFICIT)</u>					
Restricted	4,496	4,496	-	-	-
Committed	104	-	104	-	-
Assigned	20,786	-	-	-	20,786
Unassigned (deficit)	<u>(6,101)</u>	<u>-</u>	<u>-</u>	<u>(6,101)</u>	<u>-</u>
Total fund balances (deficit)	<u>19,285</u>	<u>4,496</u>	<u>104</u>	<u>(6,101)</u>	<u>20,786</u>
Total liabilities, deferred inflows of resources, and fund balances (deficit)	<u>\$ 46,763</u>	<u>\$ 6,385</u>	<u>\$ 104</u>	<u>\$ 19,487</u>	<u>\$ 20,787</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, 2023
 (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>
Revenues:					
Revenues from use of money and property	\$ 132	\$ 5	\$ 3	\$ 192	\$ (68)
Aid from other governmental units	<u>15,992</u>	<u>-</u>	<u>-</u>	<u>15,992</u>	<u>-</u>
Total revenues	<u>16,124</u>	<u>5</u>	<u>3</u>	<u>16,184</u>	<u>(68)</u>
Expenditures:					
Capital outlay	<u>18,480</u>	<u>1,584</u>	<u>-</u>	<u>15,385</u>	<u>1,511</u>
Total expenditures	<u>18,480</u>	<u>1,584</u>	<u>-</u>	<u>15,385</u>	<u>1,511</u>
Deficiency of revenues under expenditures	<u>(2,356)</u>	<u>(1,579)</u>	<u>3</u>	<u>799</u>	<u>(1,579)</u>
Other financing sources:					
Issuance of long-term debt	3,000	3,000	-	-	-
Transfers in	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Total other financing sources	<u>23,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net change in fund balances	20,644	1,421	3	799	18,421
Fund balances - beginning	<u>(1,359)</u>	<u>3,075</u>	<u>101</u>	<u>(6,900)</u>	<u>2,365</u>
Fund balances (deficit) - ending	<u>\$ 19,285</u>	<u>\$ 4,496</u>	<u>\$ 104</u>	<u>\$ (6,101)</u>	<u>\$ 20,786</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ <u>1</u>	\$ <u>1</u>	\$ <u>3</u>	\$ <u>2</u>
Amounts available for appropriation	<u>1</u>	<u>1</u>	<u>3</u>	<u>2</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	<u>103</u>	<u>103</u>	-	<u>103</u>
Total public ways and facilities	<u>103</u>	<u>103</u>	-	<u>103</u>
Total charges to appropriations	<u>103</u>	<u>103</u>	-	<u>103</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(102)</u>	<u>(102)</u>	<u>3</u>	<u>105</u>
Fund balances - beginning	<u>101</u>	<u>101</u>	<u>101</u>	<u>-</u>
Fund balances - ending	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 104</u>	<u>\$ 105</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 TODD ROAD JAIL EXPANSION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (In Thousands)

	TODD ROAD JAIL EXPANSION			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 222	\$ 222
Aid from other governmental units	<u>11,088</u>	<u>13,875</u>	<u>15,992</u>	<u>2,117</u>
Amounts available for appropriation	<u>11,088</u>	<u>13,875</u>	<u>16,214</u>	<u>2,339</u>
Charges to appropriations (outflows):				
Capital outlay	<u>12,794</u>	<u>15,580</u>	<u>15,385</u>	<u>195</u>
Total charges to appropriations	<u>12,794</u>	<u>15,580</u>	<u>15,385</u>	<u>195</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,706)</u>	<u>(1,705)</u>	<u>829</u>	<u>2,534</u>
Fund balances - beginning	<u>(6,900)</u>	<u>(6,900)</u>	<u>(6,900)</u>	<u>-</u>
Fund balances (deficit) - ending	<u><u>\$ (8,606)</u></u>	<u><u>\$ (8,605)</u></u>	<u><u>\$ (6,071)</u></u>	<u><u>\$ 2,534</u></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, 2023
 (In Thousands)

	VCIJIS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 79	\$ 79
Amounts available for appropriation	-	-	79	79
Charges to appropriations (outflows):				
Capital outlay	2,400	22,400	1,511	20,889
Total charges to appropriations	2,400	22,400	1,511	20,889
Deficiency of revenues under expenditures	(2,400)	(22,400)	(1,432)	20,968
Other financing sources:				
Transfers in	-	20,000	20,000	-
Total other financing sources	-	20,000	20,000	-
Excess (deficiency) of revenues and other sources over (under) expenditures	(2,400)	(2,400)	18,568	20,968
Fund balances - beginning	<u>2,365</u>	<u>2,365</u>	<u>2,365</u>	<u>-</u>
Fund balances - ending	<u>\$ (35)</u>	<u>\$ (35)</u>	<u>\$ 20,933</u>	<u>\$ 20,968</u>

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, 2023
 (In Thousands)

	GEORGE D. LYON PERMANENT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 4	\$ 4	\$ 30	\$ 26
Amounts available for appropriation	4	4	30	26
Charges to appropriations (outflows):				
Excess of revenues over expenditures	4	4	30	26
Other financing uses:				
Transfers out	(4)	(4)	(4)	-
Total other financing uses	(4)	(4)	(4)	-
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	26	26
Fund balances - beginning	1,150	1,150	1,150	-
Fund balances - ending	\$ 1,150	\$ 1,150	\$ 1,176	\$ 26