

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2010
 (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	\$ 49,385	\$ 40,589	\$ 5,459	\$ 2,185	\$ 1,152
Receivables, net	16,354	16,236	53	64	1
Due from other funds	786	779	1	3	3
Due from other governmental agencies	6	6	-	-	-
Inventories and other assets	44	44	-	-	-
Loans receivable	1,499	1,499	-	-	-
Long-term receivables	1,008	564	-	444	-
	<u>\$ 69,082</u>	<u>\$ 59,717</u>	<u>\$ 5,513</u>	<u>\$ 2,696</u>	<u>\$ 1,156</u>
Total assets					
<u>LIABILITIES</u>					
Accounts payable	\$ 10,515	\$ 10,487	\$ -	\$ 28	\$ -
Accrued liabilities	658	658	-	-	-
Due to other funds	2,480	2,379	84	17	-
Deferred revenue	1,951	1,494	-	457	-
Advances from other funds	6,363	6,363	-	-	-
	<u>21,967</u>	<u>21,381</u>	<u>84</u>	<u>502</u>	<u>-</u>
Total liabilities					
<u>FUND BALANCES</u>					
Reserved for:					
Encumbrances	1,750	1,750	-	-	-
Loans receivable	1,499	1,499	-	-	-
Imprest cash funds	1	1	-	-	-
Inventory and other assets	44	44	-	-	-
Debt service	5,429	-	5,429	-	-
Other legal restrictions	1,133	-	-	-	1,133
General reserve	22	22	-	-	-
MHSA prudent reserve	1,559	1,559	-	-	-
Unreserved, designated for:					
Capital asset acquisition and replacement	81	81	-	-	-
Low and moderate housing	890	890	-	-	-
Future year financing	25,573	25,568	-	-	5
Unreserved, undesignated reported in:					
Special revenue funds	6,922	6,922	-	-	-
Capital projects funds	2,194	-	-	2,194	-
Permanent funds	18	-	-	-	18
	<u>47,115</u>	<u>38,336</u>	<u>5,429</u>	<u>2,194</u>	<u>1,156</u>
Total fund balances					
Total liabilities and fund balances	<u>\$ 69,082</u>	<u>\$ 59,717</u>	<u>\$ 5,513</u>	<u>\$ 2,696</u>	<u>\$ 1,156</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, 2010
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 9,379	\$ 8,837	\$ 542	\$ -	\$ -
Licenses, permits, and franchises	98	98	-	-	-
Fines, forfeitures, and penalties	149	88	-	61	-
Revenues from use of money and property	1,515	665	772	68	10
Aid from other governmental units	67,429	67,304	12	113	-
Charges for services	9,283	9,269	-	14	-
Other	9,705	2,702	7,003	-	-
Total revenues	<u>97,558</u>	<u>88,963</u>	<u>8,329</u>	<u>256</u>	<u>10</u>
Expenditures:					
Current:					
Public protection	27,634	27,634	-	-	-
Public ways and facilities	563	216	315	32	-
Health and sanitation services	19,651	19,651	-	-	-
Public assistance	24,521	24,521	-	-	-
Education	10,447	10,447	-	-	-
Capital outlay	10,569	10,037	-	532	-
Debt service:					
Principal retirement	12,277	-	12,277	-	-
Interest and fiscal charges	2,032	61	1,971	-	-
Cost of issuance	131	-	-	131	-
Total expenditures	<u>107,825</u>	<u>92,567</u>	<u>14,563</u>	<u>695</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,267)</u>	<u>(3,604)</u>	<u>(6,234)</u>	<u>(439)</u>	<u>10</u>
Other financing sources (uses):					
Proceeds from sale of capital assets	2	2	-	-	-
Issuance of long-term debt	23,396	2,111	-	21,285	-
Premium on long-term debt	1,002	-	1,002	-	-
Discount on long-term debt	(658)	-	(658)	-	-
Payment to refunding escrow agent	(29,434)	-	(12,249)	(17,185)	-
Transfers in	19,629	5,802	13,589	238	-
Transfers out	(8,440)	(75)	(268)	(8,090)	(7)
Total other financing sources (uses)	<u>5,497</u>	<u>7,840</u>	<u>1,416</u>	<u>(3,752)</u>	<u>(7)</u>
Net change in fund balances	(4,770)	4,236	(4,818)	(4,191)	3
Fund balances - beginning	<u>51,885</u>	<u>34,100</u>	<u>10,247</u>	<u>6,385</u>	<u>1,153</u>
Fund balances - ending	<u>\$ 47,115</u>	<u>\$ 38,336</u>	<u>\$ 5,429</u>	<u>\$ 2,194</u>	<u>\$ 1,156</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 thirteen branches throughout the County, except in the City of Oxnard, City of Moorpark, City of Thousand Oaks, and Santa Paula School District, which provide their own library facilities. Support is derived principally from property taxes and includes donations from citizens, groups, and cities.

H.U.D. GRANTS

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

LOAN

This fund was established to account for federal and state funds from the Department of Commerce Economic Development Administration to provide assistance to entities that were impacted by the Northridge earthquake disaster. In fiscal year 2008-09, the purpose was expanded to a general lending loan program removing the restriction for disaster related assistance.

FISH AND GAME

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.

REDEVELOPMENT AGENCY PIRU PROJECT

This fund was established to account for the administrative, fiscal and other support services to the capital project, debt service and low and moderate housing funds of the Redevelopment Agency – Piru Project. Funding is provided by grants, unrestricted interest earnings and tax increment revenue for the low-moderate income housing set-aside.

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

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

DEPARTMENT OF CHILD SUPPORT SERVICES

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

STORMWATER UNINCORPORATED

This fund was established in July 2007, to comply with the National Pollutant Discharge Elimination System Permit (Permit) issued by the California Regional Water Quality Control Board, Los Angeles Region. As required under the Permit, the County implements various activities relating to the control of stormwater pollution in accordance with the Ventura Countywide Stormwater Quality Management Plan. This is funded by the Watershed Protection District's Benefit Assessment program and the County's General Fund.

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 OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2010
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Loan Fund
<u>ASSETS</u>				
Cash and investments	\$ 40,589	\$ 5,352	\$ -	\$ 449
Receivables, net	16,236	657	325	-
Due from other funds	779	103	-	1
Due from other governmental agencies	6	-	-	-
Inventories and other assets	44	-	-	-
Loans receivable	1,499	-	35	1,464
Long-term receivables	564	-	-	-
	<u>59,717</u>	<u>6,112</u>	<u>360</u>	<u>1,914</u>
Total assets	<u>\$ 59,717</u>	<u>\$ 6,112</u>	<u>\$ 360</u>	<u>\$ 1,914</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 10,487	\$ 176	\$ 325	\$ 2
Accrued liabilities	658	75	-	-
Due to other funds	2,379	38	-	8
Deferred revenue	1,494	-	-	5
Advances from other funds	6,363	-	-	-
	<u>21,381</u>	<u>289</u>	<u>325</u>	<u>15</u>
Total liabilities	<u>21,381</u>	<u>289</u>	<u>325</u>	<u>15</u>
<u>FUND BALANCES</u>				
Reserved for:				
Encumbrances	1,750	30	-	-
Loans receivable	1,499	-	35	1,464
Imprest cash funds	1	1	-	-
Inventory and other assets	44	-	-	-
General reserve	22	-	-	-
MHSA prudent reserve	1,559	-	-	-
Unreserved, designated for:				
Capital asset acquisition and replacement	81	-	-	-
Low and moderate housing	890	-	-	-
Future year financing	25,568	1,743	-	12
Unreserved, undesignated reported in:				
Special revenue funds	6,922	4,049	-	423
	<u>38,336</u>	<u>5,823</u>	<u>35</u>	<u>1,899</u>
Total fund balances	<u>38,336</u>	<u>5,823</u>	<u>35</u>	<u>1,899</u>
Total liabilities and fund balances	<u>\$ 59,717</u>	<u>\$ 6,112</u>	<u>\$ 360</u>	<u>\$ 1,914</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2010
 (In Thousands)

Fish and Game Fund	Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 28 - - 1 - - - <hr style="border: 0.5px solid black;"/> \$ 29	\$ 110 - - 5 - - - <hr style="border: 0.5px solid black;"/> \$ 115	\$ 3,900 4,320 24 - - - 564 <hr style="border: 0.5px solid black;"/> \$ 8,808	\$ - 844 - - - - - - <hr style="border: 0.5px solid black;"/> \$ 844	<u>ASSETS</u> Cash and investments Receivables, net Due from other funds Due from other governmental agencies Inventories and other assets Loans receivable Long-term receivables Total assets
\$ 1 - - - - - <hr style="border: 0.5px solid black;"/> 1	\$ 27 - 1 - - - <hr style="border: 0.5px solid black;"/> 28	\$ 3,547 203 1,356 1,389 3,763 <hr style="border: 0.5px solid black;"/> 10,258	\$ 745 47 52 - - <hr style="border: 0.5px solid black;"/> 844	<u>LIABILITIES</u> Accounts payable Accrued liabilities Due to other funds Deferred revenue Advances from other funds Total liabilities
- - - - - - - - - 28 - <hr style="border: 0.5px solid black;"/> 28	44 - - - - - - - - 43 - <hr style="border: 0.5px solid black;"/> 87	155 - - - 22 - - 68 - - 2,082 (3,777) <hr style="border: 0.5px solid black;"/> (1,450)	- - - - - - - - - - - <hr style="border: 0.5px solid black;"/> -	<u>FUND BALANCES</u> Reserved for: Encumbrances Loans receivable Imprest cash funds Inventory and other assets General reserve MHSA prudent reserve Unreserved, designated for: Capital asset acquisition and replacement Low and moderate housing Future year financing Unreserved, undesignated reported in: Special revenue funds Total fund balances
\$ 29	\$ 115	\$ 8,808	\$ 844	Total liabilities and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2010
 (In Thousands)
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	Redevelopment Agency Piru Project	In-Home Supportive Services Public Authority
<u>ASSETS</u>				
Cash and investments	\$ 146	\$ 2,058	\$ 934	\$ 239
Receivables, net	-	1	1	3,202
Due from other funds	1	143	87	53
Due from other governmental agencies	-	-	-	-
Inventories and other assets	-	40	-	-
Loans receivable	-	-	-	-
Long-term receivables	-	-	-	-
	<u>147</u>	<u>2,242</u>	<u>1,022</u>	<u>3,494</u>
Total assets	<u>\$ 147</u>	<u>\$ 2,242</u>	<u>\$ 1,022</u>	<u>\$ 3,494</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ 16	\$ 20	\$ 886
Accrued liabilities	-	11	-	7
Due to other funds	-	34	56	1
Deferred revenue	-	-	-	-
Advances from other funds	-	-	-	2,600
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,600</u>
Total liabilities	<u>-</u>	<u>61</u>	<u>76</u>	<u>3,494</u>
<u>FUND BALANCES</u>				
Reserved for:				
Encumbrances	-	1	9	-
Loans receivable	-	-	-	-
Imprest cash funds	-	-	-	-
Inventory and other assets	-	40	-	-
General reserve	-	-	-	-
MHSA prudent reserve	-	-	-	-
Unreserved, designated for:				
Capital asset acquisition and replacement	-	13	-	-
Low and moderate housing	-	-	890	-
Future year financing	127	1,388	-	-
Unreserved, undesignated reported in:				
Special revenue funds	20	739	47	-
	<u>147</u>	<u>2,181</u>	<u>946</u>	<u>-</u>
Total fund balances	<u>147</u>	<u>2,181</u>	<u>946</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 147</u>	<u>\$ 2,242</u>	<u>\$ 1,022</u>	<u>\$ 3,494</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2010
 (In Thousands)
 (Continued)

Department of Child Support Services	Stormwater- Unincorporated	Mental Health Services Act	
\$ 74	\$ 1,259	\$ 26,040	<u>ASSETS</u>
682	7	6,197	Cash and investments
2	10	355	Receivables, net
-	-	-	Due from other funds
4	-	-	Due from other governmental agencies
-	-	-	Inventories and other assets
-	-	-	Loans receivable
-	-	-	Long-term receivables
<u>762</u>	<u>1,276</u>	<u>32,592</u>	Total assets
\$ 22	\$ 72	\$ 4,648	<u>LIABILITIES</u>
205	-	110	Accounts payable
431	76	326	Accrued liabilities
100	-	-	Due to other funds
-	-	-	Deferred revenue
-	-	-	Advances from other funds
<u>758</u>	<u>148</u>	<u>5,084</u>	Total liabilities
-	179	1,332	<u>FUND BALANCES</u>
-	-	-	Reserved for:
-	-	-	Encumbrances
4	-	-	Loans receivable
-	-	-	Imprest cash funds
-	-	-	Inventory and other assets
-	-	1,559	General reserve
-	-	-	MHSA prudent reserve
-	-	-	Unreserved, designated for:
-	-	-	Capital asset acquisition and replacement
-	109	20,036	Low and moderate housing
-	-	-	Future year financing
-	840	4,581	Unreserved, undesignated reported in:
<u>4</u>	<u>1,128</u>	<u>27,508</u>	Special revenue funds
<u>762</u>	<u>1,276</u>	<u>32,592</u>	Total fund balances
			Total liabilities 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, 2010
 (In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Loan Fund</u>
Revenues:				
Taxes	\$ 8,837	\$ 7,991	\$ -	\$ -
Licenses, permits, and franchises	98	-	-	-
Fines, forfeitures, and penalties	88	12	-	-
Revenues from use of money and property	665	259	-	60
Aid from other governmental units	67,304	1,225	3,934	381
Charges for services	9,269	305	-	-
Other	2,702	175	-	18
	<u>88,963</u>	<u>9,967</u>	<u>3,934</u>	<u>459</u>
Total revenues				
Expenditures:				
Current:				
Public protection	27,634	-	-	-
Public ways and facilities	216	-	-	-
Health and sanitation services	19,651	-	-	-
Public assistance	24,521	-	3,934	300
Education	10,447	10,447	-	-
Capital outlay	10,037	-	-	-
Debt service:				
Interest and fiscal charges	61	-	-	-
	<u>92,567</u>	<u>10,447</u>	<u>3,934</u>	<u>300</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(3,604)</u>	<u>(480)</u>	<u>-</u>	<u>159</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	2	-	-	-
Issuance of long-term debt	2,111	-	-	-
Transfers in	5,802	607	-	-
Transfers out	(75)	-	-	-
	<u>7,840</u>	<u>607</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances	4,236	127	-	159
Fund balances - beginning	<u>34,100</u>	<u>5,696</u>	<u>35</u>	<u>1,740</u>
Fund balances - ending	<u>\$ 38,336</u>	<u>\$ 5,823</u>	<u>\$ 35</u>	<u>\$ 1,899</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, 2010
 (In Thousands)

Fish and Game Fund	Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ -	\$ 846	\$ -	Revenues:
-	98	-	-	Taxes
-	67	8	-	Licenses, permits, and franchises
(1)	2	41	-	Fines, forfeitures, and penalties
-	-	4,799	10,594	Revenues from use of money and property
42	-	1,452	-	Aid from other governmental units
-	-	6	-	Charges for services
41	167	7,152	10,594	Other
				Total revenues
				Expenditures:
				Current:
3	-	4,099	-	Public protection
-	-	-	-	Public ways and facilities
-	-	-	-	Health and sanitation services
-	229	-	10,594	Public assistance
-	-	-	-	Education
-	-	8,816	-	Capital outlay
-	-	61	-	Debt service:
3	229	12,976	10,594	Interest and fiscal charges
				Total expenditures
38	(62)	(5,824)	-	Excess (deficiency) of revenues over (under) expenditures
				Other financing sources (uses):
-	-	-	-	Proceeds from sale of capital assets
-	-	2,111	-	Issuance of long-term debt
-	-	-	-	Transfers in
(75)	-	-	-	Transfers out
(75)	-	2,111	-	Total other financing sources (uses)
(37)	(62)	(3,713)	-	Net change in fund balances
65	149	2,263	-	Fund balances - beginning
\$ 28	\$ 87	\$ (1,450)	\$ -	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, 2010
 (In Thousands)
 (Continued)

	<u>Spay/Neuter Program</u>	<u>Inmate Welfare Fund</u>	<u>Redevelopment Agency Piru Project</u>	<u>In-Home Supportive Services Public Authority</u>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Revenues from use of money and property	1	20	11	7
Aid from other governmental units	-	-	-	6,055
Charges for services	-	-	-	-
Other	28	2,388	-	-
	<u>29</u>	<u>2,408</u>	<u>11</u>	<u>6,062</u>
Total revenues				
	<u>29</u>	<u>2,408</u>	<u>11</u>	<u>6,062</u>
Expenditures:				
Current:				
Public protection	74	2,038	-	-
Public ways and facilities	-	-	216	-
Health and sanitation services	-	-	-	-
Public assistance	-	-	-	9,464
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures				
	<u>74</u>	<u>2,038</u>	<u>216</u>	<u>9,464</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(45)</u>	<u>370</u>	<u>(205)</u>	<u>(3,402)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	-	2	-	-
Issuance of long-term debt	-	-	-	-
Transfers in	-	-	268	3,402
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
	<u>-</u>	<u>2</u>	<u>268</u>	<u>3,402</u>
Net change in fund balances	(45)	372	63	-
Fund balances - beginning	<u>192</u>	<u>1,809</u>	<u>883</u>	<u>-</u>
Fund balances - ending	<u>\$ 147</u>	<u>\$ 2,181</u>	<u>\$ 946</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, 2010
 (In Thousands)
 (Continued)

Department of Child Support Services	Stormwater- Unincorporated	Mental Health Services Act	
\$ -	\$ -	\$ -	Revenues:
-	-	-	Taxes
-	1	-	Licenses, permits, and franchises
13	10	242	Fines, forfeitures, and penalties
20,241	8	20,067	Revenues from use of money and property
-	56	7,414	Aid from other governmental units
-	-	87	Charges for services
-	-	-	Other
<u>20,254</u>	<u>75</u>	<u>27,810</u>	Total revenues
20,254	1,166	-	Expenditures:
-	-	-	Current:
-	-	19,651	Public protection
-	-	-	Public ways and facilities
-	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	-	1,221	Capital outlay
-	-	-	Debt service:
-	-	-	Interest and fiscal charges
<u>20,254</u>	<u>1,166</u>	<u>20,872</u>	Total expenditures
<u>-</u>	<u>(1,091)</u>	<u>6,938</u>	Excess (deficiency) of revenues over (under) expenditures
-	-	-	Other financing sources (uses):
-	-	-	Proceeds from sale of capital assets
-	-	-	Issuance of long-term debt
-	1,525	-	Transfers in
-	-	-	Transfers out
<u>-</u>	<u>1,525</u>	<u>-</u>	Total other financing sources (uses)
-	434	6,938	Net change in fund balances
<u>4</u>	<u>694</u>	<u>20,570</u>	Fund balances - beginning
<u>\$ 4</u>	<u>\$ 1,128</u>	<u>\$ 27,508</u>	Fund balances - ending

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

COUNTY LIBRARY FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 7,950	\$ 7,950	\$ 7,991	\$ 41
Fines, forfeitures, and penalties	-	-	12	12
Revenues from use of money and property	123	123	153	30
Aid from other governmental units	1,328	1,356	1,225	(131)
Charges for services	314	314	307	(7)
Other	290	432	312	(120)
Amounts available for appropriation	<u>10,005</u>	<u>10,175</u>	<u>10,000</u>	<u>(175)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	6,679	6,734	6,593	141
Services and supplies	3,789	5,666	3,854	1,812
Contingencies	95	95	-	95
Total education	<u>10,563</u>	<u>12,495</u>	<u>10,447</u>	<u>2,048</u>
Capital outlay	80	80	-	80
Total charges to appropriations	<u>10,643</u>	<u>12,575</u>	<u>10,447</u>	<u>2,128</u>
Deficiency of revenues under expenditures	<u>(638)</u>	<u>(2,400)</u>	<u>(447)</u>	<u>1,953</u>
Other financing sources:				
Transfers in	617	617	607	(10)
Total other financing sources	<u>617</u>	<u>617</u>	<u>607</u>	<u>(10)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(21)	(1,783)	160	1,943
Fund balances - beginning	<u>5,696</u>	<u>5,696</u>	<u>5,696</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,675</u>	<u>\$ 3,913</u>	<u>\$ 5,856</u>	<u>\$ 1,943</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

HOUSING AND URBAN DEVELOPMENT GRANTS				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Aid from other governmental units	\$ 2,997	\$ 8,433	\$ 3,934	\$ (4,499)
Amounts available for appropriation	2,997	8,433	3,934	(4,499)
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	2,997	8,433	3,934	4,499
Total public assistance	2,997	8,433	3,934	4,499
Total charges to appropriations	2,997	8,433	3,934	4,499
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances - beginning	35	35	35	-
Fund balances - ending	\$ 35	\$ 35	\$ 35	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 LOAN FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

	LOAN FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 63	\$ 90	\$ 70	\$ (20)
Aid from other governmental units	381	381	381	-
Other	74	150	18	(132)
Amounts available for appropriation	518	621	469	(152)
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	82	105	85	20
Other charges	-	222	215	7
Contingencies	183	-	-	-
Total public assistance	265	327	300	27
Total charges to appropriations	265	327	300	27
Excess of revenues over expenditures	253	294	169	(125)
Other financing uses:				
Loans advanced	(1,167)	(1,208)	-	1,208
Total other financing uses	(1,167)	(1,208)	-	1,208
Excess (deficiency) of revenues and other sources over (under) expenditures	(914)	(914)	169	1,083
Fund balances - beginning	1,740	1,740	1,740	-
Fund balances - ending	\$ 826	\$ 826	\$ 1,909	\$ 1,083

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND GAME FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

	FISH AND GAME FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 3	\$ 3	\$ 1	\$ (2)
Charges for services	<u>75</u>	<u>75</u>	<u>42</u>	<u>(33)</u>
Amounts available for appropriation	<u>78</u>	<u>78</u>	<u>43</u>	<u>(35)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	1	1	1	-
Other charges	<u>2</u>	<u>2</u>	<u>2</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>75</u>	<u>75</u>	<u>40</u>	<u>(35)</u>
Other financing uses:				
Transfers out	<u>(75)</u>	<u>(75)</u>	<u>(75)</u>	<u>-</u>
Total other financing uses	<u>(75)</u>	<u>(75)</u>	<u>(75)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	(35)	(35)
Fund balances - beginning	<u>65</u>	<u>65</u>	<u>65</u>	<u>-</u>
Fund balances - ending	<u>\$ 65</u>	<u>\$ 65</u>	<u>\$ 30</u>	<u>\$ (35)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (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	\$ 131	\$ 131	\$ 98	\$ (33)
Fines, forfeitures, and penalties	120	120	67	(53)
Revenues from use of money and property	<u>5</u>	<u>5</u>	<u>3</u>	<u>(2)</u>
Amounts available for appropriation	<u>256</u>	<u>256</u>	<u>168</u>	<u>(88)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	<u>287</u>	<u>287</u>	<u>229</u>	<u>58</u>
Total public assistance	<u>287</u>	<u>287</u>	<u>229</u>	<u>58</u>
Total charges to appropriations	<u>287</u>	<u>287</u>	<u>229</u>	<u>58</u>
Deficiency of revenues under expenditures	(31)	(31)	(61)	(30)
Fund balances - beginning	<u>149</u>	<u>149</u>	<u>149</u>	<u>-</u>
Fund balances - ending	<u>\$ 118</u>	<u>\$ 118</u>	<u>\$ 88</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, 2010
 (In Thousands)

COUNTY SERVICE AREAS				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 915	\$ 915	\$ 846	\$ (69)
Fines, forfeitures, and penalties	1	1	8	7
Revenues from use of money and property	63	63	89	26
Aid from other governmental units	10,011	10,011	4,912	(5,099)
Charges for services	1,577	1,577	1,452	(125)
Other	-	-	6	6
Amounts available for appropriation	<u>12,567</u>	<u>12,567</u>	<u>7,313</u>	<u>(5,254)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	6,643	6,561	4,022	2,539
Other charges	-	77	77	-
Contingencies	899	899	-	899
Total public protection	<u>7,542</u>	<u>7,537</u>	<u>4,099</u>	<u>3,438</u>
Capital outlay	29,103	29,185	8,816	20,369
Debt Service:				
Interest and fiscal charges	<u>141</u>	<u>63</u>	<u>61</u>	<u>2</u>
Total charges to appropriations	<u>36,786</u>	<u>36,785</u>	<u>12,976</u>	<u>23,809</u>
Deficiency of revenues under expenditures	<u>(24,219)</u>	<u>(24,218)</u>	<u>(5,663)</u>	<u>18,555</u>
Other financing sources:				
Issuance of long-term debt	<u>22,600</u>	<u>22,600</u>	<u>2,111</u>	<u>(20,489)</u>
Total other financing sources	<u>22,600</u>	<u>22,600</u>	<u>2,111</u>	<u>(20,489)</u>
Deficiency of revenues and other sources under expenditures	(1,619)	(1,618)	(3,552)	(1,934)
Fund balances - beginning	<u>2,263</u>	<u>2,263</u>	<u>2,263</u>	<u>-</u>
Fund balances - ending	<u>\$ 644</u>	<u>\$ 645</u>	<u>\$ (1,289)</u>	<u>\$ (1,934)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (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	\$ 2	\$ 2	\$ 3	\$ 1
Aid from other governmental units	<u>6,900</u>	<u>12,087</u>	<u>10,594</u>	<u>(1,493)</u>
Amounts available for appropriation	<u>6,902</u>	<u>12,089</u>	<u>10,597</u>	<u>(1,492)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,120	3,945	3,701	244
Services and supplies	4,353	8,649	6,896	1,753
Contingencies	<u>-</u>	<u>66</u>	<u>-</u>	<u>66</u>
Total public assistance	<u>7,473</u>	<u>12,660</u>	<u>10,597</u>	<u>2,063</u>
Total charges to appropriations	<u>7,473</u>	<u>12,660</u>	<u>10,597</u>	<u>2,063</u>
Excess (deficiency) of revenues over (under) expenditures	(571)	(571)	-	571
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (571)</u>	<u>\$ (571)</u>	<u>\$ -</u>	<u>\$ 571</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 3	\$ 3
Other	<u>33</u>	<u>33</u>	<u>28</u>	<u>(5)</u>
Amounts available for appropriation	<u>33</u>	<u>33</u>	<u>31</u>	<u>(2)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	83	83	74	9
Contingencies	<u>12</u>	<u>12</u>	<u>-</u>	<u>12</u>
Total public protection	<u>95</u>	<u>95</u>	<u>74</u>	<u>21</u>
Total charges to appropriations	<u>95</u>	<u>95</u>	<u>74</u>	<u>21</u>
Deficiency of revenues under expenditures	(62)	(62)	(43)	19
Fund balances - beginning	<u>192</u>	<u>192</u>	<u>192</u>	<u>-</u>
Fund balances - ending	<u>\$ 130</u>	<u>\$ 130</u>	<u>\$ 149</u>	<u>\$ 19</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (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	\$ 55	\$ 55	\$ 34	\$ (21)
Other	<u>2,146</u>	<u>2,146</u>	<u>2,388</u>	<u>242</u>
Amounts available for appropriation	<u>2,201</u>	<u>2,201</u>	<u>2,422</u>	<u>221</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,195	1,195	1,034	161
Services and supplies	1,291	1,291	1,004	287
Contingencies	<u>68</u>	<u>68</u>	<u>-</u>	<u>68</u>
Total public protection	<u>2,554</u>	<u>2,554</u>	<u>2,038</u>	<u>516</u>
Total charges to appropriations	<u>2,554</u>	<u>2,554</u>	<u>2,038</u>	<u>516</u>
Excess (deficiency) of revenues over (under) expenditures	(353)	(353)	384	737
Other financing sources:				
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(353)	(353)	386	739
Fund balances - beginning	<u>1,809</u>	<u>1,809</u>	<u>1,809</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,456</u>	<u>\$ 1,456</u>	<u>\$ 2,195</u>	<u>\$ 739</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

REDEVELOPMENT AGENCY PIRU PROJECT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 31	\$ 31	\$ 20	\$ (11)
Aid from other governmental units	<u>502</u>	<u>502</u>	-	<u>(502)</u>
Amounts available for appropriation	<u>533</u>	<u>533</u>	<u>20</u>	<u>(513)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	1,489	1,489	216	1,273
Contingencies	<u>134</u>	<u>134</u>	-	<u>134</u>
Total public ways and facilities	<u>1,623</u>	<u>1,623</u>	<u>216</u>	<u>1,407</u>
Total charges to appropriations	<u>1,623</u>	<u>1,623</u>	<u>216</u>	<u>1,407</u>
Deficiency of revenues under expenditures	<u>(1,090)</u>	<u>(1,090)</u>	<u>(196)</u>	<u>894</u>
Other financing sources:				
Transfers in	<u>339</u>	<u>339</u>	<u>268</u>	<u>(71)</u>
Total other financing sources	<u>339</u>	<u>339</u>	<u>268</u>	<u>(71)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(751)	(751)	72	823
Fund balances - beginning	<u>883</u>	<u>883</u>	<u>883</u>	<u>-</u>
Fund balances - ending	<u>\$ 132</u>	<u>\$ 132</u>	<u>\$ 955</u>	<u>\$ 823</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, 2010
 (In Thousands)

	IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 14	\$ 14
Aid from other governmental units	<u>7,073</u>	<u>7,073</u>	<u>6,055</u>	<u>(1,018)</u>
Amounts available for appropriation	<u>7,073</u>	<u>7,073</u>	<u>6,069</u>	<u>(1,004)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	621	621	599	22
Services and supplies	213	213	154	59
Other charges	<u>9,690</u>	<u>9,690</u>	<u>8,711</u>	<u>979</u>
Total public assistance	<u>10,524</u>	<u>10,524</u>	<u>9,464</u>	<u>1,060</u>
Total charges to appropriations	<u>10,524</u>	<u>10,524</u>	<u>9,464</u>	<u>1,060</u>
Deficiency of revenues under expenditures	<u>(3,451)</u>	<u>(3,451)</u>	<u>(3,395)</u>	<u>56</u>
Other financing sources:				
Transfers in	<u>3,450</u>	<u>3,450</u>	<u>3,402</u>	<u>(48)</u>
Total other financing sources	<u>3,450</u>	<u>3,450</u>	<u>3,402</u>	<u>(48)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(1)	(1)	7	8
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 7</u>	<u>\$ 8</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (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	\$ 12	\$ 12	\$ 15	\$ 3
Aid from other governmental units	<u>20,652</u>	<u>20,652</u>	<u>20,408</u>	<u>(244)</u>
Amounts available for appropriation	<u>20,664</u>	<u>20,664</u>	<u>20,423</u>	<u>(241)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	18,136	18,136	17,858	278
Services and supplies	<u>2,538</u>	<u>2,538</u>	<u>2,396</u>	<u>142</u>
Total public protection	<u>20,674</u>	<u>20,674</u>	<u>20,254</u>	<u>420</u>
Total charges to appropriations	<u>20,674</u>	<u>20,674</u>	<u>20,254</u>	<u>420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10)</u>	<u>(10)</u>	<u>169</u>	<u>179</u>
Other financing sources:				
Transfers in	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
Total other financing sources	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(8)	(8)	169	177
Fund balances - beginning	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund balances - ending	<u>\$ (4)</u>	<u>\$ (4)</u>	<u>\$ 173</u>	<u>\$ 177</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

	STORMWATER-UNINCORPORATED			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 1	\$ 1
Revenues from use of money and property	6	6	18	12
Aid from other governmental units	-	-	8	8
Charges for services	<u>58</u>	<u>58</u>	<u>56</u>	<u>(2)</u>
Amounts available for appropriation	<u>64</u>	<u>64</u>	<u>83</u>	<u>19</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	2,000	2,000	1,166	834
Contingencies	<u>286</u>	<u>286</u>	<u>-</u>	<u>286</u>
Total public protection	<u>2,286</u>	<u>2,286</u>	<u>1,166</u>	<u>1,120</u>
Total charges to appropriations	<u>2,286</u>	<u>2,286</u>	<u>1,166</u>	<u>1,120</u>
Deficiency of revenues under expenditures	<u>(2,222)</u>	<u>(2,222)</u>	<u>(1,083)</u>	<u>1,139</u>
Other financing sources:				
Transfers in	<u>1,650</u>	<u>1,650</u>	<u>1,525</u>	<u>(125)</u>
Total other financing sources	<u>1,650</u>	<u>1,650</u>	<u>1,525</u>	<u>(125)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(572)	(572)	442	1,014
Fund balances - beginning	<u>694</u>	<u>694</u>	<u>694</u>	<u>-</u>
Fund balances - ending	<u>\$ 122</u>	<u>\$ 122</u>	<u>\$ 1,136</u>	<u>\$ 1,014</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (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	\$ 500	\$ 500	\$ 449	\$ (51)
Aid from other governmental units	24,139	24,894	20,067	(4,827)
Charges for services	3,075	3,238	7,414	4,176
Other	55	55	87	32
Amounts available for appropriation	<u>27,769</u>	<u>28,687</u>	<u>28,017</u>	<u>(670)</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	11,115	10,187	9,303	884
Services and supplies	12,386	12,932	8,914	4,018
Other charges	1,441	1,841	1,434	407
Contingencies	708	708	-	708
Total health and sanitation services	<u>25,650</u>	<u>25,668</u>	<u>19,651</u>	<u>6,017</u>
Capital outlay	-	1,687	1,221	466
Total charges to appropriations	<u>25,650</u>	<u>27,355</u>	<u>20,872</u>	<u>6,483</u>
Excess of revenues over expenditures	<u>2,119</u>	<u>1,332</u>	<u>7,145</u>	<u>5,813</u>
Fund balances - beginning	<u>20,570</u>	<u>20,570</u>	<u>20,570</u>	<u>-</u>
Fund balances - ending	<u>\$ 22,689</u>	<u>\$ 21,902</u>	<u>\$ 27,715</u>	<u>\$ 5,813</u>

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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 FACILITIES CORPORATION

This fund is used to accumulate resources for the payment of principal and interest on the Certificates of Participation issues related to the acquisition or construction of capital facilities and other capital assets. This fund receives transfers primarily from the General Fund based on lease-purchase agreements.

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 Tax Exempt Commercial Paper Notes (TECP) and the 2001 Certificates of Participation (PFA I). The PFA I issue was defeased in July 2009 with surplus funds within the issue and proceeds from the issuance of PFA III. The 2003 Certificates of Participation (PFA II) purchased the Gonzales Road Building and it financed the construction of the Juvenile Justice Complex Court Facility. The 2009 Certificates of Participation (PFA III) refunded PFC V and PFA I along with repayment of advances made by TECP for purchase of the Fillmore Human Services Agency Building, construction of the Ventura County Medical Center Clinic and its continued construction. This fund receives lease revenue payments primarily from the General Fund in compliance with lease-purchase agreements. These payments are accumulated for making payment of principal and interest on these issues.

REDEVELOPMENT AGENCY PIRU PROJECT

This fund is used to accumulate resources for the payment of principal related to the activities of the Redevelopment Agency Piru Project. The plan's purpose is to respond to damage caused by the 1994 Northridge earthquake to Piru's town center and public infrastructure through a project of community reinvestment. Funding is derived primarily from property taxes calculated in adherence with Health and Safety Code Section 33670.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 JUNE 30, 2010
 (In Thousands)

	Total	Public Facilities Corporation	Public Financing Authority	Redevelopment Agency Piru Project
<u>ASSETS</u>				
Cash and investments	\$ 5,459	\$ -	\$ 5,046	\$ 413
Receivables, net	53	-	52	1
Due from other funds	1	-	-	1
Total assets	<u>\$ 5,513</u>	<u>\$ -</u>	<u>\$ 5,098</u>	<u>\$ 415</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 84	\$ -	\$ -	\$ 84
Total liabilities	<u>84</u>	<u>-</u>	<u>-</u>	<u>84</u>
<u>FUND BALANCES</u>				
Reserved for:				
Debt service	5,429	-	5,098	331
Total fund balances	<u>5,429</u>	<u>-</u>	<u>5,098</u>	<u>331</u>
Total liabilities and fund balances	<u>\$ 5,513</u>	<u>\$ -</u>	<u>\$ 5,098</u>	<u>\$ 415</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, 2010
 (In Thousands)

	Total	Public Facilities Corporation	Public Financing Authority	Redevelopment Agency Piru Project
Revenues:				
Taxes	\$ 542	\$ -	\$ -	\$ 542
Revenues from use of money and property	772	-	768	4
Aid from other governmental units	12	-	-	12
Other	7,003	1,259	5,744	-
Total revenues	8,329	1,259	6,512	558
Expenditures:				
Current:				
Public ways and facilities	315	-	-	315
Debt service:				
Principal retirement	12,277	-	12,218	59
Interest and fiscal charges	1,971	-	1,921	50
Total expenditures	14,563	-	14,139	424
Excess (deficiency) of revenues over (under) expenditures	(6,234)	1,259	(7,627)	134
Other financing sources (uses):				
Premium on long-term debt	1,002	-	1,002	-
Discount on long-term debt	(658)	-	(658)	-
Payment to refunding escrow agent	(12,249)	(1,731)	(10,518)	-
Transfers in	13,589	-	13,589	-
Transfers out	(268)	-	-	(268)
Total other financing sources (uses)	1,416	(1,731)	3,415	(268)
Net change in fund balances	(4,818)	(472)	(4,212)	(134)
Fund balances - beginning	10,247	472	9,310	465
Fund balances - ending	\$ 5,429	\$ -	\$ 5,098	\$ 331

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

REDEVELOPMENT AGENCY PIRU PROJECT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 620	\$ 620	\$ 542	\$ (78)
Revenues from use of money and property	10	10	8	(2)
Aid from other governmental units	10	10	12	2
Amounts available for appropriation	<u>640</u>	<u>640</u>	<u>562</u>	<u>(78)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	376	376	315	61
Contingencies	109	109	-	109
Total public ways and facilities	<u>485</u>	<u>485</u>	<u>315</u>	<u>170</u>
Debt Service:				
Principal retirement	14	14	-	14
Total charges to appropriations	<u>499</u>	<u>499</u>	<u>315</u>	<u>184</u>
Excess of revenues over expenditures	<u>141</u>	<u>141</u>	<u>247</u>	<u>106</u>
Other financing uses:				
Transfers out	(475)	(475)	(394)	81
Total other financing uses	<u>(475)</u>	<u>(475)</u>	<u>(394)</u>	<u>81</u>
Deficiency of revenues and other sources under expenditures	(334)	(334)	(147)	187
Fund balances - beginning	<u>465</u>	<u>465</u>	<u>465</u>	<u>-</u>
Fund balances - ending	<u>\$ 131</u>	<u>\$ 131</u>	<u>\$ 318</u>	<u>\$ 187</u>

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

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

PUBLIC FACILITIES CORPORATION

This fund is used to account for the costs related to acquisition or construction of capital facilities and other capital assets for the County. The cost of these projects was financed by the issuance of Certificates of Participation (COPS) in 1998 through the Public Facilities Corporation (PFC). All planned projects are completed.

PUBLIC FINANCING AUTHORITY

This fund is used to account for the costs of constructing and acquiring various buildings, facilities, and equipment for the County. The cost of various projects is financed by the periodic issuance of Tax Exempt Commercial Paper (TECP) Notes which were first used in 1998 through the Public Financing Authority (PFA). COPS were issued in 2001 to advance refund PFC COPS issued in 1993, refund equipment lease and acquire equipment and buildings for Ventura County Medical Center, Juvenile Justice Facility and General Services Agency. The PFA I issue was defeased in July 2009 with surplus funds within the issue and proceeds from the issuance of PFA III. Additional 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 to currently refund PFC COPS issued in 1998 and PFA COPS issued in 2001. Additionally the issue provided for continued financing of the Medical Center Clinic and the Fillmore Human Services Agency building.

REDEVELOPMENT AGENCY PIRU PROJECT

This fund is used to account for the financial resources used and costs incurred for the acquisition or construction of major capital facilities as outlined in the Agency's Piru Community Enhancement Plan. The costs of these projects are financed by borrowing, federal grants and unrestricted funds of the Agency.

JUVENILE JUSTICE COMPLEX

This fund is used to account for the initial costs of acquiring and constructing capital facilities and other assets for a new juvenile detention and commitment complex. The State Board of Corrections approved a \$40,500,000 grant for buildings requiring a \$24,900,000 match provided by the County for remaining costs. Current fiscal year costs were funded through issuance of 2001 COPS under authority of the PFA.

JUVENILE JUSTICE COMPLEX COURTHOUSE

This fund is used to account for the construction costs of a 56,200 square foot courthouse on the grounds of the Juvenile Justice Complex. Financing for the project, with an estimated cost of \$15,800,000, was provided through the issuance of COPS by the PFA in October 2003. Repayment of the debt will be provided by the Ventura County Superior Courts for the courthouse and the ratable share of land and infrastructure using the Courthouse Construction Fund as allowed by law.

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 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 is 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.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2010
 (In Thousands)

	Total	Public Facilities Corporation	Public Financing Authority	Redevelopment Agency Piru Project	Juvenile Justice Complex	Juvenile Justice Complex Courthouse	Santa Rosa Road Assessment District
<u>ASSETS</u>							
Cash and investments	\$ 2,185	\$ -	\$ 2,168	\$ 1	\$ -	\$ -	\$ 16
Receivables, net	64	-	2	48	-	-	14
Due from other funds	3	-	-	-	-	-	3
Long-term receivables	444	-	-	-	-	-	444
Total assets	<u>\$ 2,696</u>	<u>\$ -</u>	<u>\$ 2,170</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 477</u>
<u>LIABILITIES</u>							
Accounts payable	\$ 28	\$ -	\$ 7	\$ 21	\$ -	\$ -	\$ -
Due to other funds	17	-	9	7	-	-	1
Deferred revenue	457	-	-	-	-	-	457
Total liabilities	<u>502</u>	<u>-</u>	<u>16</u>	<u>28</u>	<u>-</u>	<u>-</u>	<u>458</u>
<u>FUND BALANCES</u>							
Unreserved, undesignated reported in Capital projects funds	2,194	-	2,154	21	-	-	19
Total fund balances	<u>2,194</u>	<u>-</u>	<u>2,154</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>19</u>
Total liabilities and fund balances	<u>\$ 2,696</u>	<u>\$ -</u>	<u>\$ 2,170</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 477</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, 2010
 (In Thousands)

	Total	Public Facilities Corporation	Public Financing Authority	Redevelopment Agency Piru Project	Juvenile Justice Complex	Juvenile Justice Complex Courthouse	Santa Rosa Road Assessment District
Revenues:							
Fines, forfeitures, and penalties	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 61	\$ -
Revenues from use of money and property	68	-	67	-	-	-	1
Aid from other governmental units	113	-	-	113	-	-	-
Charges for services	14	-	-	-	-	-	14
Total revenues	256	-	67	113	-	61	15
Expenditures:							
Current:							
Public ways and facilities	32	-	-	-	-	-	32
Capital outlay	532	-	120	113	238	61	-
Debt service:							
Cost of issuance	131	-	131	-	-	-	-
Total expenditures	695	-	251	113	238	61	32
Excess (deficiency) of revenues over (under) expenditures	(439)	-	(184)	-	(238)	-	(17)
Other financing sources (uses):							
Issuance of long-term debt	21,285	-	21,265	20	-	-	-
Payment to refunding escrow agent	(17,185)	(974)	(16,211)	-	-	-	-
Transfers in	238	-	-	-	238	-	-
Transfers out	(8,090)	-	(8,090)	-	-	-	-
Total other financing sources (uses)	(3,752)	(974)	(3,036)	20	238	-	-
Net change in fund balances	(4,191)	(974)	(3,220)	20	-	-	(17)
Fund balances - beginning	6,385	974	5,374	1	-	-	36
Fund balances - ending	\$ 2,194	\$ -	\$ 2,154	\$ 21	\$ -	\$ -	\$ 19

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

REDEVELOPMENT AGENCY PIRU PROJECT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Aid from other governmental units	\$ 260	\$ 260	\$ 113	\$ (147)
Amounts available for appropriation	<u>260</u>	<u>260</u>	<u>113</u>	<u>(147)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	523	409	-	409
Total public ways and facilities	<u>523</u>	<u>409</u>	<u>-</u>	<u>409</u>
Capital outlay	-	113	113	-
Total charges to appropriations	<u>523</u>	<u>522</u>	<u>113</u>	<u>409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(263)</u>	<u>(262)</u>	<u>-</u>	<u>262</u>
Other financing sources:				
Issuance of long-term debt	250	250	20	(230)
Total other financing sources	<u>250</u>	<u>250</u>	<u>20</u>	<u>(230)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(13)	(12)	20	32
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balances - ending	<u>\$ (12)</u>	<u>\$ (11)</u>	<u>\$ 21</u>	<u>\$ 32</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUVENILE JUSTICE COMPLEX
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

JUVENILE JUSTICE COMPLEX				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	\$ 74	\$ 1	\$ -	\$ 1
Contingencies	-	17	-	17
Total public protection	74	18	-	18
Capital outlay	300	355	238	117
Total charges to appropriations	374	373	238	135
Deficiency of revenues under expenditures	(374)	(373)	(238)	135
Other financing sources:				
Transfers in	374	374	238	(136)
Total other financing sources	374	374	238	(136)
Excess (deficiency) of revenues and other sources over (under) expenditures	-	1	-	(1)
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ 1	\$ -	\$ (1)

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUVENILE JUSTICE COMPLEX COURTHOUSE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

JUVENILE JUSTICE COMPLEX COURTHOUSE				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 61	\$ 61
Amounts available for appropriation	-	-	61	61
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	49	28	-	28
Total public protection	49	28	-	28
Capital outlay	207	228	61	167
Total charges to appropriations	256	256	61	195
Excess (deficiency) of revenues over (under) expenditures	(256)	(256)	-	256
Other financing sources:				
Transfers in	256	256	-	(256)
Total other financing sources	256	256	-	(256)
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 2	\$ 2	\$ 2	\$ -
Charges for services	<u>72</u>	<u>72</u>	<u>14</u>	<u>(58)</u>
Amounts available for appropriation	<u>74</u>	<u>74</u>	<u>16</u>	<u>(58)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	104	80	32	48
Contingencies	<u>-</u>	<u>24</u>	<u>-</u>	<u>24</u>
Total public ways and facilities	<u>104</u>	<u>104</u>	<u>32</u>	<u>72</u>
Total charges to appropriations	<u>104</u>	<u>104</u>	<u>32</u>	<u>72</u>
Deficiency of revenues under expenditures	<u>(30)</u>	<u>(30)</u>	<u>(16)</u>	<u>14</u>
Fund balances - beginning	<u>36</u>	<u>36</u>	<u>36</u>	<u>-</u>
Fund balances - ending	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 20</u>	<u>\$ 14</u>

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NON-MAJOR GOVERNMENTAL FUNDS

PERMANENT FUND

GEORGE D. LYON

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

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR PERMANENT FUND
 GEORGE D. LYON PERMANENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010
 (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	\$ 17	\$ 17	\$ 21	\$ 4
Amounts available for appropriation	<u>17</u>	<u>17</u>	<u>21</u>	<u>4</u>
Excess of revenues over expenditures	<u>17</u>	<u>17</u>	<u>21</u>	<u>4</u>
Other financing uses:				
Transfers out	<u>(17)</u>	<u>(17)</u>	<u>(7)</u>	<u>10</u>
Total other financing uses	<u>(17)</u>	<u>(17)</u>	<u>(7)</u>	<u>10</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	14	14
Fund balances - beginning	<u>1,153</u>	<u>1,153</u>	<u>1,153</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,153</u>	<u>\$ 1,153</u>	<u>\$ 1,167</u>	<u>\$ 14</u>