

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (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 | \$ 76,017 | \$ 67,547 | \$ 5,414 | \$ 1,900 | \$ 1,156 |
| Receivables, net | 16,682 | 16,583 | 51 | 46 | 2 |
| Due from other funds | 2,251 | 2,230 | - | 21 | - |
| Due from other governmental agencies | 6 | 6 | - | - | - |
| Inventories and other assets | 35 | 35 | - | - | - |
| Loans receivable | 18 | 18 | - | - | - |
| Long-term receivables | 12,802 | 12,373 | - | 429 | - |
| Total assets | <u>\$ 107,811</u> | <u>\$ 98,792</u> | <u>\$ 5,465</u> | <u>\$ 2,396</u> | <u>\$ 1,158</u> |
| <u>LIABILITIES</u> | | | | | |
| Accounts payable | \$ 12,777 | \$ 12,412 | \$ - | \$ 365 | \$ - |
| Accrued liabilities | 759 | 759 | - | - | - |
| Due to other funds | 5,830 | 4,921 | 139 | 768 | 2 |
| Deferred revenue | 13,877 | 13,434 | - | 443 | - |
| Advances from other funds | 5,713 | 5,713 | - | - | - |
| Total liabilities | <u>38,956</u> | <u>37,239</u> | <u>139</u> | <u>1,576</u> | <u>2</u> |
| <u>FUND BALANCES</u> | | | | | |
| Nonspendable | 1,164 | 31 | - | - | 1,133 |
| Restricted | 65,336 | 58,401 | 5,326 | 1,586 | 23 |
| Committed | 1,040 | 1,033 | - | 7 | - |
| Assigned | 4,122 | 4,122 | - | - | - |
| Unassigned | (2,807) | (2,034) | - | (773) | - |
| Total fund balances | <u>68,855</u> | <u>61,553</u> | <u>5,326</u> | <u>820</u> | <u>1,156</u> |
| Total liabilities and fund balances | <u>\$ 107,811</u> | <u>\$ 98,792</u> | <u>\$ 5,465</u> | <u>\$ 2,396</u> | <u>\$ 1,158</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, 2011
 (In Thousands)

| | Total Non-major Governmental Funds | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | George D. Lyon Permanent Fund |
|--|---|-----------------------------|-----------------------|------------------------------|--|
| Revenues: | | | | | |
| Taxes | \$ 9,363 | \$ 8,858 | \$ 505 | \$ - | \$ - |
| Licenses, permits, and franchises | 100 | 100 | - | - | - |
| Fines, forfeitures, and penalties | 74 | 74 | - | - | - |
| Revenues from use of money and property | 872 | 809 | 39 | 13 | 11 |
| Aid from other governmental units | 95,436 | 95,295 | 12 | 129 | - |
| Charges for services | 10,995 | 10,980 | - | 15 | - |
| Other | 1,843 | 1,843 | - | - | - |
| Total revenues | 118,683 | 117,959 | 556 | 157 | 11 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public protection | 25,340 | 25,340 | - | - | - |
| Public ways and facilities | 1,068 | 902 | 139 | 27 | - |
| Health and sanitation services | 34,368 | 34,368 | - | - | - |
| Public assistance | 27,754 | 27,754 | - | - | - |
| Education | 9,920 | 9,920 | - | - | - |
| Capital outlay | 8,312 | 3,598 | - | 4,714 | - |
| Debt service: | | | | | |
| Principal retirement | 6,821 | 155 | 6,666 | - | - |
| Interest and fiscal charges | 2,121 | 308 | 1,813 | - | - |
| Total expenditures | 115,704 | 102,345 | 8,618 | 4,741 | - |
| Excess (deficiency) of revenues over (under) expenditures | 2,979 | 15,614 | (8,062) | (4,584) | 11 |
| Other financing sources (uses): | | | | | |
| Issuance of long-term debt | 7,310 | 4,100 | - | 3,210 | - |
| Transfers in | 12,903 | 4,656 | 8,247 | - | - |
| Transfers out | (324) | (25) | (288) | - | (11) |
| Total other financing sources (uses) | 19,889 | 8,731 | 7,959 | 3,210 | (11) |
| Net change in fund balances | 22,868 | 24,345 | (103) | (1,374) | - |
| Fund balances - beginning | 45,987 | 37,208 | 5,429 | 2,194 | 1,156 |
| Fund balances - ending | \$ 68,855 | \$ 61,553 | \$ 5,326 | \$ 820 | \$ 1,156 |

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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 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.

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. On March 22, 2011, the Board of Supervisors approved the transfer of the Loan Fund to the Economic Development Collaborative - Ventura County.

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.

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, 2011
 (In Thousands)

| | Total | County Library Fund | H.U.D. Grants Fund | Loan Fund |
|--------------------------------------|------------------|------------------------|--------------------------|---------------|
| <u>ASSETS</u> | | | | |
| Cash and investments | \$ 67,547 | \$ 6,247 | \$ 114 | \$ 278 |
| Receivables, net | 16,583 | 492 | 451 | - |
| Due from other funds | 2,230 | 41 | 18 | - |
| Due from other governmental agencies | 6 | - | - | - |
| Inventories and other assets | 35 | - | - | - |
| Loans receivable | 18 | - | 18 | - |
| Long-term receivables | 12,373 | - | 1,457 | - |
| | <u>98,792</u> | <u>6,780</u> | <u>2,058</u> | <u>278</u> |
| Total assets | <u>\$ 98,792</u> | <u>\$ 6,780</u> | <u>\$ 2,058</u> | <u>\$ 278</u> |
| <u>LIABILITIES</u> | | | | |
| Accounts payable | \$ 12,412 | \$ 634 | \$ 431 | \$ 278 |
| Accrued liabilities | 759 | 72 | 1 | - |
| Due to other funds | 4,921 | 32 | 21 | - |
| Deferred revenue | 13,434 | 355 | 1,565 | - |
| Advances from other funds | 5,713 | - | - | - |
| | <u>37,239</u> | <u>1,093</u> | <u>2,018</u> | <u>278</u> |
| Total liabilities | <u>37,239</u> | <u>1,093</u> | <u>2,018</u> | <u>278</u> |
| <u>FUND BALANCES</u> | | | | |
| Nonspendable | 31 | - | - | - |
| Restricted | 58,401 | 1,565 | 40 | - |
| Committed | 1,033 | - | - | - |
| Assigned | 4,122 | 4,122 | - | - |
| Unassigned | (2,034) | - | - | - |
| | <u>61,553</u> | <u>5,687</u> | <u>40</u> | <u>-</u> |
| Total fund balances | <u>61,553</u> | <u>5,687</u> | <u>40</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 98,792</u> | <u>\$ 6,780</u> | <u>\$ 2,058</u> | <u>\$ 278</u> |

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2011
 (In Thousands)

| Fish and Game Fund | Domestic Violence Program Fund | County Service Areas | Workforce Development Fund | |
|--------------------------|---|----------------------------|----------------------------------|--------------------------------------|
| \$ 4 | \$ 56 | \$ 8,568 | \$ 64 | <u>ASSETS</u> |
| - | - | 1,027 | 786 | Cash and investments |
| - | - | 4 | - | Receivables, net |
| 1 | 5 | - | - | Due from other funds |
| - | - | - | - | Due from other governmental agencies |
| - | - | - | - | Inventories and other assets |
| - | - | - | - | Loans receivable |
| - | - | 10,279 | - | Long-term receivables |
| \$ 5 | \$ 61 | \$ 19,878 | \$ 850 | Total assets |
| - | 25 | 3,614 | 758 | <u>LIABILITIES</u> |
| - | - | 208 | 51 | Accounts payable |
| - | - | 85 | 41 | Accrued liabilities |
| - | - | 10,877 | - | Due to other funds |
| - | - | 3,763 | - | Deferred revenue |
| - | - | - | - | Advances from other funds |
| - | 25 | 18,547 | 850 | Total liabilities |
| - | - | - | - | <u>FUND BALANCES</u> |
| 5 | 36 | 2,332 | - | Nonspendable |
| - | - | 1,033 | - | Restricted |
| - | - | - | - | Committed |
| - | - | - | - | Assigned |
| - | - | (2,034) | - | Unassigned |
| 5 | 36 | 1,331 | - | Total fund balances |
| \$ 5 | \$ 61 | \$ 19,878 | \$ 850 | Total liabilities and fund balances |

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2011
 (In Thousands)
 (Continued)

| | <u>Spay/Neuter Program</u> | <u>Inmate Welfare Fund</u> | <u>Redevelopment Agency Piru Project</u> |
|--------------------------------------|----------------------------|----------------------------|--|
| <u>ASSETS</u> | | | |
| Cash and investments | \$ 78 | \$ 1,627 | \$ 431 |
| Receivables, net | - | 3 | 1 |
| Due from other funds | - | 131 | 121 |
| Due from other governmental agencies | - | - | - |
| Inventories and other assets | - | 31 | - |
| Loans receivable | - | - | - |
| Long-term receivables | - | - | 637 |
| | <u>78</u> | <u>1,792</u> | <u>1,190</u> |
| Total assets | <u>\$ 78</u> | <u>\$ 1,792</u> | <u>\$ 1,190</u> |
| <u>LIABILITIES</u> | | | |
| Accounts payable | \$ - | \$ 6 | \$ 144 |
| Accrued liabilities | - | 13 | 1 |
| Due to other funds | - | 25 | 28 |
| Deferred revenue | - | - | 637 |
| Advances from other funds | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>44</u> | <u>810</u> |
| <u>FUND BALANCES</u> | | | |
| Nonspendable | - | 31 | - |
| Restricted | 78 | 1,717 | 380 |
| Committed | - | - | - |
| Assigned | - | - | - |
| Unassigned | - | - | - |
| | <u>78</u> | <u>1,748</u> | <u>380</u> |
| Total fund balances | <u>78</u> | <u>1,748</u> | <u>380</u> |
| Total liabilities and fund balances | <u>\$ 78</u> | <u>\$ 1,792</u> | <u>\$ 1,190</u> |

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2011
 (In Thousands)
 (Continued)

| In-Home Supportive Services Public Authority | Department of Child Support Services | Mental Health Services Act | |
|--|---|---|---|
| \$ 2,400 1,830 90 - - - - <hr style="border: 0.5px solid black;"/> \$ 4,320 | \$ 74 755 - - 4 - - - <hr style="border: 0.5px solid black;"/> \$ 833 | \$ 47,606 11,238 1,825 - - - - - <hr style="border: 0.5px solid black;"/> \$ 60,669 | <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 |
| \$ 1,081 9 1,280 - 1,950 <hr style="border: 0.5px solid black;"/> 4,320 | \$ 18 240 571 - - <hr style="border: 0.5px solid black;"/> 829 | \$ 5,423 164 2,838 - - <hr style="border: 0.5px solid black;"/> 8,425 | <u>LIABILITIES</u> Accounts payable Accrued liabilities Due to other funds Deferred revenue Advances from other funds Total liabilities |
| - - - - - <hr style="border: 0.5px solid black;"/> - | - 4 - - - <hr style="border: 0.5px solid black;"/> 4 | - 52,244 - - - <hr style="border: 0.5px solid black;"/> 52,244 | <u>FUND BALANCES</u> Nonspendable Restricted Committed Assigned Unassigned Total fund balances |
| \$ 4,320 | \$ 833 | \$ 60,669 | 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, 2011
 (In Thousands)

| | <u>Total</u> | <u>County Library Fund</u> | <u>H.U.D. Grants Fund</u> | <u>Loan Fund</u> |
|---|------------------|--------------------------------|-----------------------------------|----------------------|
| Revenues: | | | | |
| Taxes | \$ 8,858 | \$ 7,942 | \$ - | \$ - |
| Licenses, permits, and franchises | 100 | - | - | - |
| Fines, forfeitures, and penalties | 74 | 8 | - | - |
| Revenues from use of money and property | 809 | 84 | 1 | 48 |
| Aid from other governmental units | 95,295 | 668 | 4,595 | - |
| Charges for services | 10,980 | 245 | - | - |
| Other | <u>1,843</u> | <u>226</u> | <u>-</u> | <u>5</u> |
| Total revenues | <u>117,959</u> | <u>9,173</u> | <u>4,596</u> | <u>53</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public protection | 25,340 | - | - | - |
| Public ways and facilities | 902 | - | - | - |
| Health and sanitation services | 34,368 | - | - | - |
| Public assistance | 27,754 | - | 4,591 | 1,952 |
| Education | 9,920 | 9,920 | - | - |
| Capital outlay | 3,598 | - | - | - |
| Debt service: | | | | |
| Principal retirement | 155 | - | - | - |
| Interest and fiscal charges | <u>308</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>102,345</u> | <u>9,920</u> | <u>4,591</u> | <u>1,952</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>15,614</u> | <u>(747)</u> | <u>5</u> | <u>(1,899)</u> |
| Other financing sources (uses): | | | | |
| Issuance of long-term debt | 4,100 | - | - | - |
| Transfers in | 4,656 | 611 | - | - |
| Transfers out | <u>(25)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>8,731</u> | <u>611</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 24,345 | (136) | 5 | (1,899) |
| Fund balances - beginning | <u>37,208</u> | <u>5,823</u> | <u>35</u> | <u>1,899</u> |
| Fund balances - ending | <u>\$ 61,553</u> | <u>\$ 5,687</u> | <u>\$ 40</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, 2011
 (In Thousands)

| Fish and Game Fund | Domestic Violence Program Fund | County Service Areas | Workforce Development Fund | |
|--------------------------|---|----------------------------|----------------------------------|--|
| \$ - | \$ - | \$ 916 | \$ - | Revenues: |
| - | 100 | - | - | Taxes |
| - | 57 | 9 | - | Licenses, permits, and franchises |
| - | - | 145 | 3 | Fines, forfeitures, and penalties |
| - | - | 2,143 | 10,447 | Revenues from use of money and property |
| 6 | - | 2,546 | - | Aid from other governmental units |
| - | - | 5 | - | Charges for services |
| 6 | 157 | 5,764 | 10,450 | Other |
| | | | | Total revenues |
| | | | | Expenditures: |
| | | | | Current: |
| 4 | - | 3,201 | - | Public protection |
| - | - | - | - | Public ways and facilities |
| - | - | - | - | Health and sanitation services |
| - | 208 | - | 10,450 | Public assistance |
| - | - | - | - | Education |
| - | - | 3,419 | - | Capital outlay |
| - | - | 155 | - | Debt service: |
| - | - | 308 | - | Principal retirement |
| 4 | 208 | 7,083 | 10,450 | Interest and fiscal charges |
| | | | | Total expenditures |
| 2 | (51) | (1,319) | - | Excess (deficiency) of revenues over (under) expenditures |
| | | | | Other financing sources (uses): |
| - | - | 4,100 | - | Issuance of long-term debt |
| - | - | - | - | Transfers in |
| (25) | - | - | - | Transfers out |
| (25) | - | 4,100 | - | Total other financing sources (uses) |
| (23) | (51) | 2,781 | - | Net change in fund balances |
| 28 | 87 | (1,450) | - | Fund balances - beginning |
| \$ 5 | \$ 36 | \$ 1,331 | \$ - | 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, 2011
 (In Thousands)
 (Continued)

| | <u>Spay/Neuter Program</u> | <u>Inmate Welfare Fund</u> | <u>Redevelopment Agency Piru Project</u> |
|---|--------------------------------|--------------------------------|--|
| Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses, permits, and franchises | - | - | - |
| Fines, forfeitures, and penalties | - | - | - |
| Revenues from use of money and property | 1 | 17 | 9 |
| Aid from other governmental units | - | - | 37 |
| Charges for services | - | - | - |
| Other | 26 | 1,530 | 2 |
| | <u>27</u> | <u>1,547</u> | <u>48</u> |
| Total revenues | | | |
| | <u>27</u> | <u>1,547</u> | <u>48</u> |
| Expenditures: | | | |
| Current: | | | |
| Public protection | 96 | 1,980 | - |
| Public ways and facilities | - | - | 902 |
| Health and sanitation services | - | - | - |
| Public assistance | - | - | - |
| Education | - | - | - |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal retirement | - | - | - |
| Interest and fiscal charges | - | - | - |
| | <u>96</u> | <u>1,980</u> | <u>902</u> |
| Total expenditures | | | |
| | <u>96</u> | <u>1,980</u> | <u>902</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(69)</u> | <u>(433)</u> | <u>(854)</u> |
| Other financing sources (uses): | | | |
| Issuance of long-term debt | - | - | - |
| Transfers in | - | - | 288 |
| Transfers out | - | - | - |
| | <u>-</u> | <u>-</u> | <u>288</u> |
| Total other financing sources (uses) | | | |
| | <u>-</u> | <u>-</u> | <u>288</u> |
| Net change in fund balances | (69) | (433) | (566) |
| Fund balances - beginning | <u>147</u> | <u>2,181</u> | <u>946</u> |
| Fund balances - ending | <u>\$ 78</u> | <u>\$ 1,748</u> | <u>\$ 380</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, 2011
 (In Thousands)
 (Continued)

| In-Home Supportive Services Public Authority | Department of Child Support Services | Mental Health Services Act | |
|---|--|-------------------------------|--|
| \$ - | \$ - | \$ - | Revenues: |
| - | - | - | Taxes |
| - | - | - | Licenses, permits, and franchises |
| 15 | 10 | 476 | Fines, forfeitures, and penalties |
| 6,781 | 20,049 | 50,575 | Revenues from use of money and property |
| - | - | 8,183 | Aid from other governmental units |
| - | - | 49 | Charges for services |
| - | - | - | Other |
| <u>6,796</u> | <u>20,059</u> | <u>59,283</u> | Total revenues |
| - | 20,059 | - | Expenditures: |
| - | - | - | Current: |
| - | - | 34,368 | Public protection |
| 10,553 | - | - | Public ways and facilities |
| - | - | - | Health and sanitation services |
| - | - | - | Public assistance |
| - | - | 179 | Education |
| - | - | - | Capital outlay |
| - | - | - | Debt service: |
| - | - | - | Principal retirement |
| - | - | - | Interest and fiscal charges |
| <u>10,553</u> | <u>20,059</u> | <u>34,547</u> | Total expenditures |
| <u>(3,757)</u> | <u>-</u> | <u>24,736</u> | Excess (deficiency) of revenues over (under) expenditures |
| - | - | - | Other financing sources (uses): |
| 3,757 | - | - | Issuance of long-term debt |
| - | - | - | Transfers in |
| - | - | - | Transfers out |
| <u>3,757</u> | <u>-</u> | <u>-</u> | Total other financing sources (uses) |
| - | - | 24,736 | Net change in fund balances |
| <u>-</u> | <u>4</u> | <u>27,508</u> | Fund balances - beginning |
| <u>\$ -</u> | <u>\$ 4</u> | <u>\$ 52,244</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, 2011
 (In Thousands)

| COUNTY LIBRARY FUND | | | | |
|---|--------------------|-----------------|---------------------------------|--|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget Positive (Negative) |
| Resources (inflows): | | | | |
| Taxes | \$ 7,875 | \$ 7,875 | \$ 7,942 | \$ 67 |
| Fines, forfeitures, and penalties | - | - | 8 | 8 |
| Revenues from use of money and property | 112 | 112 | 99 | (13) |
| Aid from other governmental units | 1,431 | 1,443 | 668 | (775) |
| Charges for services | 316 | 316 | 250 | (66) |
| Other | 380 | 574 | 400 | (174) |
| Amounts available for appropriation | <u>10,114</u> | <u>10,320</u> | <u>9,367</u> | <u>(953)</u> |
| Charges to appropriations (outflows): | | | | |
| Education: | | | | |
| Salaries and benefits | 6,807 | 6,820 | 5,882 | 938 |
| Services and supplies | 3,811 | 4,620 | 3,438 | 1,182 |
| Other charges | - | 600 | 600 | - |
| Contingencies | 75 | 75 | - | 75 |
| Total education | <u>10,693</u> | <u>12,115</u> | <u>9,920</u> | <u>2,195</u> |
| Capital outlay | 66 | 211 | - | 211 |
| Total charges to appropriations | <u>10,759</u> | <u>12,326</u> | <u>9,920</u> | <u>2,406</u> |
| Deficiency of revenues under expenditures | <u>(645)</u> | <u>(2,006)</u> | <u>(553)</u> | <u>1,453</u> |
| Other financing sources: | | | | |
| Transfers in | 614 | 614 | 611 | (3) |
| Total other financing sources | <u>614</u> | <u>614</u> | <u>611</u> | <u>(3)</u> |
| Excess (deficiency) of revenues and other sources over (under) expenditures | (31) | (1,392) | 58 | 1,450 |
| Fund balances - beginning | <u>5,823</u> | <u>5,823</u> | <u>5,823</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 5,792</u> | <u>\$ 4,431</u> | <u>\$ 5,881</u> | <u>\$ 1,450</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 3,146 | \$ 7,970 | \$ 4,595 | \$ (3,375) |
| Amounts available for appropriation | <u>3,146</u> | <u>7,970</u> | <u>4,595</u> | <u>(3,375)</u> |
| Charges to appropriations (outflows): | | | | |
| Public assistance: | | | | |
| Services and supplies | 3,146 | 7,970 | 4,591 | 3,379 |
| Total public assistance | <u>3,146</u> | <u>7,970</u> | <u>4,591</u> | <u>3,379</u> |
| Total charges to appropriations | <u>3,146</u> | <u>7,970</u> | <u>4,591</u> | <u>3,379</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | - | 4 | 4 |
| Fund balances - beginning | <u>35</u> | <u>35</u> | <u>35</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 35</u> | <u>\$ 35</u> | <u>\$ 39</u> | <u>\$ 4</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 LOAN FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 116 | \$ 116 | \$ 49 | \$ (67) |
| Other | <u>265</u> | <u>265</u> | <u>5</u> | <u>(260)</u> |
| Amounts available for appropriation | <u>381</u> | <u>381</u> | <u>54</u> | <u>(327)</u> |
| Charges to appropriations (outflows): | | | | |
| Public assistance: | | | | |
| Services and supplies | 90 | 356 | 316 | 40 |
| Other charges | - | 1,636 | 1,636 | - |
| Contingencies | <u>115</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total public assistance | <u>205</u> | <u>1,992</u> | <u>1,952</u> | <u>40</u> |
| Total charges to appropriations | <u>205</u> | <u>1,992</u> | <u>1,952</u> | <u>40</u> |
| Excess(deficiency) of revenues over(under) expenditures | <u>176</u> | <u>(1,611)</u> | <u>(1,898)</u> | <u>(287)</u> |
| Other financing uses: | | | | |
| Loans advanced | <u>(360)</u> | <u>(254)</u> | <u>-</u> | <u>254</u> |
| Total other financing uses | <u>(360)</u> | <u>(254)</u> | <u>-</u> | <u>254</u> |
| Deficiency of revenues and other sources under expenditures | (184) | (1,865) | (1,898) | (33) |
| Fund balances - beginning | <u>1,899</u> | <u>1,899</u> | <u>1,899</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 1,715</u> | <u>\$ 34</u> | <u>\$ 1</u> | <u>\$ (33)</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND GAME FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 4 | \$ 4 | \$ - | \$ (4) |
| Charges for services | <u>75</u> | <u>75</u> | <u>6</u> | <u>(69)</u> |
| Amounts available for appropriation | <u>79</u> | <u>79</u> | <u>6</u> | <u>(73)</u> |
| Charges to appropriations (outflows): | | | | |
| Public protection: | | | | |
| Services and supplies | 1 | 1 | 1 | - |
| Other charges | <u>3</u> | <u>3</u> | <u>3</u> | <u>-</u> |
| Total public protection | <u>4</u> | <u>4</u> | <u>4</u> | <u>-</u> |
| Total charges to appropriations | <u>4</u> | <u>4</u> | <u>4</u> | <u>-</u> |
| Excess of revenues over expenditures | <u>75</u> | <u>75</u> | <u>2</u> | <u>(73)</u> |
| Other financing uses: | | | | |
| Transfers out | <u>(75)</u> | <u>(75)</u> | <u>(25)</u> | <u>50</u> |
| Total other financing uses | <u>(75)</u> | <u>(75)</u> | <u>(25)</u> | <u>50</u> |
| Excess (deficiency) of revenues and other sources over (under) expenditures | - | - | (23) | (23) |
| Fund balances - beginning | <u>28</u> | <u>28</u> | <u>28</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 28</u> | <u>\$ 28</u> | <u>\$ 5</u> | <u>\$ (23)</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 85 | \$ 85 | \$ 100 | \$ 15 |
| Fines, forfeitures, and penalties | 70 | 86 | 57 | (29) |
| Revenues from use of money and property | <u>2</u> | <u>2</u> | <u>1</u> | <u>(1)</u> |
| Amounts available for appropriation | <u>157</u> | <u>173</u> | <u>158</u> | <u>(15)</u> |
| Charges to appropriations (outflows): | | | | |
| Public assistance: | | | | |
| Services and supplies | <u>201</u> | <u>256</u> | <u>208</u> | <u>48</u> |
| Total public assistance | <u>201</u> | <u>256</u> | <u>208</u> | <u>48</u> |
| Total charges to appropriations | <u>201</u> | <u>256</u> | <u>208</u> | <u>48</u> |
| Deficiency of revenues under expenditures | (44) | (83) | (50) | 33 |
| Fund balances - beginning | <u>87</u> | <u>87</u> | <u>87</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 43</u> | <u>\$ 4</u> | <u>\$ 37</u> | <u>\$ 33</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (In Thousands)

| COUNTY SERVICE AREAS | | | | |
|--|--------------------|-----------------|---------------------------------|--|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget Positive (Negative) |
| Resources (inflows): | | | | |
| Taxes | \$ 915 | \$ 915 | \$ 916 | \$ 1 |
| Fines, forfeitures, and penalties | - | - | 9 | 9 |
| Revenues from use of money and property | 55 | 55 | 128 | 73 |
| Aid from other governmental units | 5,741 | 5,741 | 2,143 | (3,598) |
| Charges for services | 1,706 | 1,706 | 2,546 | 840 |
| Other | <u>2</u> | <u>2</u> | <u>5</u> | <u>3</u> |
| Amounts available for appropriation | <u>8,419</u> | <u>8,419</u> | <u>5,747</u> | <u>(2,672)</u> |
| Charges to appropriations (outflows): | | | | |
| Public protection: | | | | |
| Services and supplies | 4,703 | 4,631 | 3,201 | 1,430 |
| Contingencies | <u>508</u> | <u>508</u> | - | <u>508</u> |
| Total public protection | 5,211 | 5,139 | 3,201 | 1,938 |
| Capital outlay | 9,040 | 8,722 | 3,419 | 5,303 |
| Debt Service: | | | | |
| Principal retirement | - | 155 | 155 | - |
| Interest and fiscal charges | <u>72</u> | <u>308</u> | <u>308</u> | <u>-</u> |
| Total charges to appropriations | <u>14,323</u> | <u>14,324</u> | <u>7,083</u> | <u>7,241</u> |
| Deficiency of revenues under expenditures | <u>(5,904)</u> | <u>(5,905)</u> | <u>(1,336)</u> | <u>4,569</u> |
| Other financing sources: | | | | |
| Issuance of long-term debt | <u>10,093</u> | <u>10,093</u> | <u>4,100</u> | <u>(5,993)</u> |
| Total other financing sources | <u>10,093</u> | <u>10,093</u> | <u>4,100</u> | <u>(5,993)</u> |
| Excess of revenues and other sources over expenditures | 4,189 | 4,188 | 2,764 | (1,424) |
| Fund balances - beginning | <u>(1,450)</u> | <u>(1,450)</u> | <u>(1,450)</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 2,739</u> | <u>\$ 2,738</u> | <u>\$ 1,314</u> | <u>\$ (1,424)</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 2 | \$ - |
| Aid from other governmental units | <u>10,406</u> | <u>10,406</u> | <u>10,447</u> | <u>41</u> |
| Amounts available for appropriation | <u>10,408</u> | <u>10,408</u> | <u>10,449</u> | <u>41</u> |
| Charges to appropriations (outflows): | | | | |
| Public assistance: | | | | |
| Salaries and benefits | 4,023 | 4,123 | 4,095 | 28 |
| Services and supplies | <u>8,004</u> | <u>7,904</u> | <u>6,354</u> | <u>1,550</u> |
| Total public assistance | <u>12,027</u> | <u>12,027</u> | <u>10,449</u> | <u>1,578</u> |
| Total charges to appropriations | <u>12,027</u> | <u>12,027</u> | <u>10,449</u> | <u>1,578</u> |
| Excess (deficiency) of revenues over (under) expenditures | (1,619) | (1,619) | - | 1,619 |
| Fund balances - beginning | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances - ending | <u>\$ (1,619)</u> | <u>\$ (1,619)</u> | <u>\$ -</u> | <u>\$ 1,619</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ - | \$ - | \$ 1 | \$ 1 |
| Other | <u>33</u> | <u>33</u> | <u>26</u> | <u>(7)</u> |
| Amounts available for appropriation | <u>33</u> | <u>33</u> | <u>27</u> | <u>(6)</u> |
| Charges to appropriations (outflows): | | | | |
| Public protection: | | | | |
| Services and supplies | 96 | 96 | 96 | - |
| Contingencies | <u>3</u> | <u>3</u> | <u>-</u> | <u>3</u> |
| Total public protection | <u>99</u> | <u>99</u> | <u>96</u> | <u>3</u> |
| Total charges to appropriations | <u>99</u> | <u>99</u> | <u>96</u> | <u>3</u> |
| Deficiency of revenues under expenditures | (66) | (66) | (69) | (3) |
| Fund balances - beginning | <u>147</u> | <u>147</u> | <u>147</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 81</u> | <u>\$ 81</u> | <u>\$ 78</u> | <u>\$ (3)</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 19 | \$ (36) |
| Other | <u>2,090</u> | <u>2,090</u> | <u>1,530</u> | <u>(560)</u> |
| Amounts available for appropriation | <u>2,145</u> | <u>2,145</u> | <u>1,549</u> | <u>(596)</u> |
| Charges to appropriations (outflows): | | | | |
| Public protection: | | | | |
| Salaries and benefits | 1,193 | 1,193 | 1,044 | 149 |
| Services and supplies | 1,293 | 1,293 | 936 | 357 |
| Contingencies | <u>68</u> | <u>68</u> | <u>-</u> | <u>68</u> |
| Total public protection | <u>2,554</u> | <u>2,554</u> | <u>1,980</u> | <u>574</u> |
| Total charges to appropriations | <u>2,554</u> | <u>2,554</u> | <u>1,980</u> | <u>574</u> |
| Deficiency of revenues under expenditures | (409) | (409) | (431) | (22) |
| Fund balances - beginning | <u>2,181</u> | <u>2,181</u> | <u>2,181</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 1,772</u> | <u>\$ 1,772</u> | <u>\$ 1,750</u> | <u>\$ (22)</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 29 | \$ 29 | \$ 12 | \$ (17) |
| Aid from other governmental units | 37 | 37 | 37 | - |
| Other | - | - | 2 | 2 |
| Amounts available for appropriation | <u>66</u> | <u>66</u> | <u>51</u> | <u>(15)</u> |
| Charges to appropriations (outflows): | | | | |
| Public ways and facilities: | | | | |
| Services and supplies | 1,176 | 1,176 | 902 | 274 |
| Contingencies | 106 | 106 | - | 106 |
| Total public ways and facilities | <u>1,282</u> | <u>1,282</u> | <u>902</u> | <u>380</u> |
| Total charges to appropriations | <u>1,282</u> | <u>1,282</u> | <u>902</u> | <u>380</u> |
| Deficiency of revenues under expenditures | <u>(1,216)</u> | <u>(1,216)</u> | <u>(851)</u> | <u>365</u> |
| Other financing sources: | | | | |
| Transfers in | 392 | 392 | 288 | (104) |
| Total other financing sources | <u>392</u> | <u>392</u> | <u>288</u> | <u>(104)</u> |
| Deficiency of revenues and other sources under expenditures | (824) | (824) | (563) | 261 |
| Fund balances - beginning | <u>946</u> | <u>946</u> | <u>946</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 122</u> | <u>\$ 122</u> | <u>\$ 383</u> | <u>\$ 261</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, 2011
 (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 | \$ - | \$ 6 | \$ 7 | \$ 1 |
| Aid from other governmental units | 6,117 | 6,224 | 6,781 | 557 |
| Amounts available for appropriation | <u>6,117</u> | <u>6,230</u> | <u>6,788</u> | <u>558</u> |
| Charges to appropriations (outflows): | | | | |
| Public assistance: | | | | |
| Salaries and benefits | 675 | 675 | 647 | 28 |
| Services and supplies | 152 | 152 | 141 | 11 |
| Other charges | <u>8,600</u> | <u>9,795</u> | <u>9,765</u> | <u>30</u> |
| Total public assistance | <u>9,427</u> | <u>10,622</u> | <u>10,553</u> | <u>69</u> |
| Total charges to appropriations | <u>9,427</u> | <u>10,622</u> | <u>10,553</u> | <u>69</u> |
| Deficiency of revenues under expenditures | <u>(3,310)</u> | <u>(4,392)</u> | <u>(3,765)</u> | <u>627</u> |
| Other financing sources: | | | | |
| Transfers in | <u>3,310</u> | <u>4,392</u> | <u>3,757</u> | <u>(635)</u> |
| Total other financing sources | <u>3,310</u> | <u>4,392</u> | <u>3,757</u> | <u>(635)</u> |
| Excess (deficiency) of revenues and other sources over (under) expenditures | - | - | (8) | (8) |
| Fund balances - beginning | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (8)</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, 2011
 (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 | \$ 9 | \$ 9 | \$ 10 | \$ 1 |
| Aid from other governmental units | <u>20,666</u> | <u>20,666</u> | <u>20,049</u> | <u>(617)</u> |
| Amounts available for appropriation | <u>20,675</u> | <u>20,675</u> | <u>20,059</u> | <u>(616)</u> |
| Charges to appropriations (outflows): | | | | |
| Public protection: | | | | |
| Salaries and benefits | 18,191 | 17,941 | 17,468 | 473 |
| Services and supplies | <u>2,486</u> | <u>2,736</u> | <u>2,591</u> | <u>145</u> |
| Total public protection | <u>20,677</u> | <u>20,677</u> | <u>20,059</u> | <u>618</u> |
| Total charges to appropriations | <u>20,677</u> | <u>20,677</u> | <u>20,059</u> | <u>618</u> |
| Deficiency of revenues under expenditures | <u>(2)</u> | <u>(2)</u> | <u>-</u> | <u>2</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 | - | - | - | - |
| Fund balances - beginning | <u>4</u> | <u>4</u> | <u>4</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 4</u> | <u>\$ 4</u> | <u>\$ 4</u> | <u>\$ -</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (In Thousands)

| MENTAL HEALTH SERVICES ACT | | | | |
|--|----------------------------|-------------------------|--|---|
| | <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 | \$ 625 | \$ 625 | \$ 410 | \$ (215) |
| Aid from other governmental units | 27,177 | 35,534 | 50,575 | 15,041 |
| Charges for services | 4,812 | 4,848 | 8,183 | 3,335 |
| Other | 75 | 75 | 49 | (26) |
| Amounts available for appropriation | <u>32,689</u> | <u>41,082</u> | <u>59,217</u> | <u>18,135</u> |
| Charges to appropriations (outflows): | | | | |
| Health and sanitation services: | | | | |
| Salaries and benefits | 13,334 | 12,134 | 11,738 | 396 |
| Services and supplies | 15,613 | 21,651 | 17,333 | 4,318 |
| Other charges | <u>2,618</u> | <u>5,993</u> | <u>5,297</u> | <u>696</u> |
| Total health and sanitation services | 31,565 | 39,778 | 34,368 | 5,410 |
| Capital outlay | <u>-</u> | <u>179</u> | <u>179</u> | <u>-</u> |
| Total charges to appropriations | <u>31,565</u> | <u>39,957</u> | <u>34,547</u> | <u>5,410</u> |
| Excess of revenues over expenditures | <u>1,124</u> | <u>1,125</u> | <u>24,670</u> | <u>23,545</u> |
| Fund balances - beginning | <u>27,508</u> | <u>27,508</u> | <u>27,508</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 28,632</u> | <u>\$ 28,633</u> | <u>\$ 52,178</u> | <u>\$ 23,545</u> |

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 Tax Exempt Commercial Paper Notes (TECP), the 2003 Certificates of Participation (PFA II) and the 2009 Certificates of Participation (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, 2011
 (In Thousands)

| | Total | Public Financing Authority | Redevelopment Agency Piru Project |
|-------------------------------------|-----------------|----------------------------------|---|
| <u>ASSETS</u> | | | |
| Cash and investments | \$ 5,414 | \$ 4,984 | \$ 430 |
| Receivables, net | 51 | 50 | 1 |
| Total assets | <u>\$ 5,465</u> | <u>\$ 5,034</u> | <u>\$ 431</u> |
| <u>LIABILITIES</u> | | | |
| Due to other funds | \$ 139 | - | \$ 139 |
| Total liabilities | <u>139</u> | <u>-</u> | <u>139</u> |
| <u>FUND BALANCES</u> | | | |
| Restricted | <u>5,326</u> | <u>5,034</u> | <u>292</u> |
| Total fund balances | <u>5,326</u> | <u>5,034</u> | <u>292</u> |
| Total liabilities and fund balances | <u>\$ 5,465</u> | <u>\$ 5,034</u> | <u>\$ 431</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, 2011
 (In Thousands)

| | Total | Public Financing Authority | Redevelopment Agency Piru Project |
|---|--------------|----------------------------------|---|
| Revenues: | | | |
| Taxes | \$ 505 | \$ - | \$ 505 |
| Revenues from use of money and property | 39 | 37 | 2 |
| Aid from other governmental units | 12 | - | 12 |
| Total revenues | 556 | 37 | 519 |
| Expenditures: | | | |
| Current: | | | |
| Public ways and facilities | 139 | - | 139 |
| Debt service: | | | |
| Principal retirement | 6,666 | 6,586 | 80 |
| Interest and fiscal charges | 1,813 | 1,762 | 51 |
| Total expenditures | 8,618 | 8,348 | 270 |
| Excess (deficiency) of revenues over (under) expenditures | (8,062) | (8,311) | 249 |
| Other financing sources (uses): | | | |
| Transfers in | 8,247 | 8,247 | - |
| Transfers out | (288) | - | (288) |
| Total other financing sources (uses) | 7,959 | 8,247 | (288) |
| Net change in fund balances | (103) | (64) | (39) |
| Fund balances - beginning | 5,429 | 5,098 | 331 |
| Fund balances - ending | \$ 5,326 | \$ 5,034 | \$ 292 |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (In Thousands)

| REDEVELOPMENT AGENCY PIRU PROJECT | | | | |
|--|--------------------|-----------------|---------------------------------|--|
| | Original Budget | Final Budget | Actual on Budgetary Basis | Variance with Final Budget Positive (Negative) |
| Resources (inflows): | | | | |
| Taxes | \$ 578 | \$ 578 | \$ 505 | \$ (73) |
| Revenues from use of money and property | 10 | 10 | 2 | (8) |
| Aid from other governmental units | 10 | 10 | 12 | 2 |
| Amounts available for appropriation | <u>598</u> | <u>598</u> | <u>519</u> | <u>(79)</u> |
| Charges to appropriations (outflows): | | | | |
| Public ways and facilities: | | | | |
| Services and supplies | 164 | 161 | 139 | 22 |
| Contingencies | 12 | 12 | - | 12 |
| Total public ways and facilities | <u>176</u> | <u>173</u> | <u>139</u> | <u>34</u> |
| Debt service: | | | | |
| Principal retirement | 14 | 18 | 18 | - |
| Total charges to appropriations | <u>190</u> | <u>191</u> | <u>157</u> | <u>34</u> |
| Excess of revenues over expenditures | <u>408</u> | <u>407</u> | <u>362</u> | <u>(45)</u> |
| Other financing uses: | | | | |
| Transfers out | (529) | (529) | (414) | 115 |
| Total other financing uses | <u>(529)</u> | <u>(529)</u> | <u>(414)</u> | <u>115</u> |
| Deficiency of revenues and other sources under expenditures | (121) | (122) | (52) | 70 |
| Fund balances - beginning | <u>331</u> | <u>331</u> | <u>331</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 210</u> | <u>\$ 209</u> | <u>\$ 279</u> | <u>\$ 70</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 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 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.

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 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.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2011
 (In Thousands)

| | Total | Public Financing Authority | Redevelopment Agency Piru Project | Santa Rosa Road Assessment District |
|-------------------------------------|-----------------|----------------------------------|---|--|
| <u>ASSETS</u> | | | | |
| Cash and investments | \$ 1,900 | \$ 1,886 | \$ 6 | \$ 8 |
| Receivables, net | 46 | - | 32 | 14 |
| Due from other funds | 21 | - | 21 | - |
| Long-term receivables | 429 | - | - | 429 |
| | <u>\$ 2,396</u> | <u>\$ 1,886</u> | <u>\$ 59</u> | <u>\$ 451</u> |
| Total assets | | | | |
| <u>LIABILITIES</u> | | | | |
| Accounts payable | \$ 365 | \$ 357 | \$ 8 | \$ - |
| Due to other funds | 768 | 737 | 30 | 1 |
| Deferred revenue | 443 | - | - | 443 |
| | <u>1,576</u> | <u>1,094</u> | <u>38</u> | <u>444</u> |
| Total liabilities | | | | |
| <u>FUND BALANCES</u> | | | | |
| Restricted | 1,586 | 1,565 | 21 | - |
| Committed | 7 | - | - | 7 |
| Unassigned | (773) | (773) | - | - |
| | <u>820</u> | <u>792</u> | <u>21</u> | <u>7</u> |
| Total fund balances | | | | |
| | <u>\$ 2,396</u> | <u>\$ 1,886</u> | <u>\$ 59</u> | <u>\$ 451</u> |
| Total liabilities and fund balances | | | | |

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, 2011
 (In Thousands)

| | <u>Total</u> | <u>Public Financing Authority</u> | <u>Redevelopment Agency Piru Project</u> | <u>Santa Rosa Road Assessment District</u> |
|---|----------------|---|--|--|
| Revenues: | | | | |
| Revenues from use of money and property | \$ 13 | \$ 13 | \$ - | \$ - |
| Aid from other governmental units | 129 | - | 129 | - |
| Charges for services | <u>15</u> | <u>-</u> | <u>-</u> | <u>15</u> |
| Total revenues | <u>157</u> | <u>13</u> | <u>129</u> | <u>15</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public ways and facilities | 27 | - | - | 27 |
| Capital outlay | <u>4,714</u> | <u>4,585</u> | <u>129</u> | <u>-</u> |
| Total expenditures | <u>4,741</u> | <u>4,585</u> | <u>129</u> | <u>27</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(4,584)</u> | <u>(4,572)</u> | <u>-</u> | <u>(12)</u> |
| Other financing sources (uses): | | | | |
| Issuance of long-term debt | <u>3,210</u> | <u>3,210</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>3,210</u> | <u>3,210</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (1,374) | (1,362) | - | (12) |
| Fund balances - beginning | <u>2,194</u> | <u>2,154</u> | <u>21</u> | <u>19</u> |
| Fund balances - ending | <u>\$ 820</u> | <u>\$ 792</u> | <u>\$ 21</u> | <u>\$ 7</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ 703 | \$ 703 | \$ 129 | \$ (574) |
| Amounts available for appropriation | <u>703</u> | <u>703</u> | <u>129</u> | <u>(574)</u> |
| Charges to appropriations (outflows): | | | | |
| Public ways and facilities: | | | | |
| Services and supplies | 967 | 838 | - | 838 |
| Contingencies | <u>-</u> | <u>129</u> | <u>-</u> | <u>129</u> |
| Total public ways and facilities | 967 | 967 | - | 967 |
| Capital outlay | <u>-</u> | <u>-</u> | <u>129</u> | <u>(129)</u> |
| Total charges to appropriations | <u>967</u> | <u>967</u> | <u>129</u> | <u>838</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(264)</u> | <u>(264)</u> | <u>-</u> | <u>264</u> |
| Other financing sources: | | | | |
| Issuance of long-term debt | <u>250</u> | <u>250</u> | <u>-</u> | <u>(250)</u> |
| Total other financing sources | <u>250</u> | <u>250</u> | <u>-</u> | <u>(250)</u> |
| Excess (deficiency) of revenues and other sources over (under) expenditures | (14) | (14) | - | 14 |
| Fund balances - beginning | <u>21</u> | <u>21</u> | <u>21</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 7</u> | <u>\$ 7</u> | <u>\$ 21</u> | <u>\$ 14</u> |

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (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 | \$ - | \$ - | \$ 1 | \$ 1 |
| Charges for services | <u>16</u> | <u>16</u> | <u>15</u> | <u>(1)</u> |
| Amounts available for appropriation | <u>16</u> | <u>16</u> | <u>16</u> | <u>-</u> |
| Charges to appropriations (outflows): | | | | |
| Public ways and facilities: | | | | |
| Services and supplies | <u>34</u> | <u>34</u> | <u>27</u> | <u>7</u> |
| Total public ways and facilities | <u>34</u> | <u>34</u> | <u>27</u> | <u>7</u> |
| Total charges to appropriations | <u>34</u> | <u>34</u> | <u>27</u> | <u>7</u> |
| Deficiency of revenues under expenditures | <u>(18)</u> | <u>(18)</u> | <u>(11)</u> | <u>7</u> |
| Fund balances - beginning | <u>19</u> | <u>19</u> | <u>19</u> | <u>-</u> |
| Fund balances - ending | <u><u>\$ 1</u></u> | <u><u>\$ 1</u></u> | <u><u>\$ 8</u></u> | <u><u>\$ 7</u></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, 2011
 (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 | \$ 14 | \$ 14 | \$ 11 | \$ (3) |
| Amounts available for appropriation | 14 | 14 | 11 | (3) |
| Excess of revenues over expenditures | 14 | 14 | 11 | (3) |
| Other financing uses: | | | | |
| Transfers out | (14) | (14) | (11) | 3 |
| Total other financing uses | (14) | (14) | (11) | 3 |
| Excess (deficiency) of revenues and other sources over (under) expenditures | - | - | - | - |
| Fund balances - beginning | 1,156 | 1,156 | 1,156 | - |
| Fund balances - ending | \$ 1,156 | \$ 1,156 | \$ 1,156 | \$ - |