

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2015
 (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	\$ 55,346	\$ 43,766	\$ 4,324	\$ 6,116	\$ 1,140
Receivables, net	14,831	14,167	561	103	-
Due from other funds	4,356	4,048	204	103	1
Due from other governmental agencies	6	6	-	-	-
Inventories and other assets	67	67	-	-	-
Loans receivable	18	18	-	-	-
Long-term receivables	11,012	1,494	9,193	325	-
Total assets	<u>\$ 85,636</u>	<u>\$ 63,566</u>	<u>\$ 14,282</u>	<u>\$ 6,647</u>	<u>\$ 1,141</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 6,406	\$ 6,405	\$ -	\$ 1	\$ -
Accrued liabilities	1,486	1,486	-	-	-
Due to other funds	9,916	1,684	-	8,229	3
Unearned revenue	1,615	1,615	-	-	-
Deposits and other liabilities	5	5	-	-	-
Advances from other funds	35	35	-	-	-
Total liabilities	<u>19,463</u>	<u>11,230</u>	<u>-</u>	<u>8,230</u>	<u>3</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	11,596	1,494	9,749	353	-
Total deferred inflows of resources	<u>11,596</u>	<u>1,494</u>	<u>9,749</u>	<u>353</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS)</u>					
Nonspendable	1,196	63	-	-	1,133
Restricted	48,242	43,704	4,533	-	5
Committed	3,235	3,226	-	9	-
Assigned	3,849	3,849	-	-	-
Unassigned	(1,945)	-	-	(1,945)	-
Total fund balances (deficits)	<u>54,577</u>	<u>50,842</u>	<u>4,533</u>	<u>(1,936)</u>	<u>1,138</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 85,636</u>	<u>\$ 63,566</u>	<u>\$ 14,282</u>	<u>\$ 6,647</u>	<u>\$ 1,141</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, 2015
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 6,446	\$ 6,446	\$ -	\$ -	\$ -
Licenses, permits, and franchises	116	116	-	-	-
Fines, forfeitures, and penalties	87	87	-	-	-
Revenues from use of money and property	962	516	27	414	5
Aid from other governmental units	74,043	74,043	-	-	-
Charges for services	18,341	17,861	460	20	-
Other	2,552	2,552	-	-	-
Total revenues	102,547	101,621	487	434	5
Expenditures:					
Current:					
General government	2	-	-	2	-
Public protection	25,058	25,058	-	-	-
Public ways and facilities	18	-	-	18	-
Health and sanitation services	47,021	47,021	-	-	-
Public assistance	19,963	19,963	-	-	-
Education	7,720	7,720	-	-	-
Capital outlay	9,363	574	-	8,789	-
Debt service:					
Principal retirement	6,462	-	6,462	-	-
Interest and fiscal charges	2,470	-	2,470	-	-
Total expenditures	118,077	100,336	8,932	8,809	-
Excess (deficiency) of revenues over (under) expenditures	<u>(15,530)</u>	<u>1,285</u>	<u>(8,445)</u>	<u>(8,375)</u>	<u>5</u>
Other financing sources (uses):					
Gain from insurance recovery	5	5	-	-	-
Issuance of long-term debt	5,000	-	-	5,000	-
Transfers in	17,736	9,276	8,460	-	-
Transfers out	(871)	(868)	-	-	(3)
Total other financing sources (uses)	21,870	8,413	8,460	5,000	(3)
Net change in fund balances	6,340	9,698	15	(3,375)	2
Fund balances - beginning	<u>48,237</u>	<u>41,144</u>	<u>4,518</u>	<u>1,439</u>	<u>1,136</u>
Fund balances (deficits) - ending	<u>\$ 54,577</u>	<u>\$ 50,842</u>	<u>\$ 4,533</u>	<u>\$ (1,936)</u>	<u>\$ 1,138</u>

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues that are restricted by law or administrative action to expenditures for specified purposes. Non-major special revenue funds used by the County are listed below:

COUNTY LIBRARY

This fund accounts for the provision of library services in twelve branches throughout the County, except in the cities of Camarillo, Oxnard, Moorpark, Simi Valley, and Thousand Oaks, and the Santa Paula School District, which provide their own library facilities. Support is derived principally from property taxes and includes donations from citizens, groups, and cities.

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.

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.

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 SUCCESSOR HOUSING AGENCY

The County Successor Housing Agency fund was created on February 1, 2012, pursuant to the provisions of the Redevelopment Restructuring Act. Under this act the County elected to retain the housing assets, functions and powers previously performed by the County of Ventura Redevelopment Agency.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2015
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Game Fund
<u>ASSETS</u>				
Cash and investments	\$ 43,766	\$ 5,865	\$ 38	\$ -
Receivables, net	14,167	342	560	-
Due from other funds	4,048	46	14	-
Due from other governmental agencies	6	-	-	1
Inventories and other assets	67	-	-	-
Loans receivable	18	-	18	-
Long-term receivables	1,494	-	776	-
	<u>63,566</u>	<u>6,253</u>	<u>1,406</u>	<u>1</u>
Total assets	<u>\$ 63,566</u>	<u>\$ 6,253</u>	<u>\$ 1,406</u>	<u>\$ 1</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 6,405	\$ 731	\$ 484	\$ -
Accrued liabilities	1,486	118	-	-
Due to other funds	1,684	34	76	-
Unearned revenue	1,615	68	52	-
Deposits	5	-	-	-
Advances from other funds	35	-	-	-
	<u>11,230</u>	<u>951</u>	<u>612</u>	<u>-</u>
Total liabilities	<u>11,230</u>	<u>951</u>	<u>612</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	1,494	-	776	-
	<u>1,494</u>	<u>-</u>	<u>776</u>	<u>-</u>
Total deferred inflows of resources	<u>1,494</u>	<u>-</u>	<u>776</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	63	-	-	-
Restricted	43,704	1,551	18	1
Committed	3,226	-	-	-
Assigned	3,849	3,751	-	-
	<u>50,842</u>	<u>5,302</u>	<u>18</u>	<u>1</u>
Total fund balances	<u>50,842</u>	<u>5,302</u>	<u>18</u>	<u>1</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,566</u>	<u>\$ 6,253</u>	<u>\$ 1,406</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2015
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 135	\$ 7,123	\$ 37	<u>ASSETS</u>
-	8	433	Cash and investments
-	9	10	Receivables, net
5	-	-	Due from other funds
-	-	-	Due from other governmental agencies
-	-	-	Inventories and other assets
-	-	-	Loans receivable
-	-	-	Long-term receivables
\$ 140	\$ 7,140	\$ 480	Total assets
\$ 17	\$ 335	\$ 267	<u>LIABILITIES</u>
-	211	87	Accounts payable
1	210	91	Accrued liabilities
-	60	-	Due to other funds
-	5	-	Unearned revenue
-	-	35	Deposits
18	821	480	Advances from other funds
			Total liabilities
-	-	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	Unavailable revenue
			Total deferred inflows of resources
-	-	-	<u>FUND BALANCES</u>
122	2,995	-	Nonspendable
-	3,226	-	Restricted
-	98	-	Committed
122	6,319	-	Assigned
			Total fund balances
\$ 140	\$ 7,140	\$ 480	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2015
 (In Thousands)
 (Continued)

	<u>Spay/Neuter Program</u>	<u>Inmate Welfare Fund</u>	<u>In-Home Supportive Services Public Authority</u>
<u>ASSETS</u>			
Cash and investments	\$ 32	\$ 1,723	\$ 815
Receivables, net	-	1	212
Due from other funds	-	173	1
Due from other governmental agencies	-	-	-
Inventories and other assets	-	63	-
Loans receivable	-	-	-
Long-term receivables	-	-	-
	<u>32</u>	<u>1,960</u>	<u>1,028</u>
Total assets	<u>\$ 32</u>	<u>\$ 1,960</u>	<u>\$ 1,028</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 22	\$ 1,007
Accrued liabilities	-	26	16
Due to other funds	-	20	5
Unearned revenue	-	-	-
Deposits	-	-	-
Advances from other funds	-	-	-
	<u>-</u>	<u>68</u>	<u>1,028</u>
Total liabilities	<u>-</u>	<u>68</u>	<u>1,028</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>			
Nonspendable	-	63	-
Restricted	32	1,829	-
Committed	-	-	-
Assigned	-	-	-
	<u>32</u>	<u>1,892</u>	<u>-</u>
Total fund balances	<u>32</u>	<u>1,892</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32</u>	<u>\$ 1,960</u>	<u>\$ 1,028</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2015
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	
\$ 98 661 1 - 4 - - <hr style="border: 0.5px solid black;"/> \$ 764	\$ 27,900 11,950 3,794 - - - - <hr style="border: 0.5px solid black;"/> \$ 43,644	\$ - - - - - - - 718 <hr style="border: 0.5px solid black;"/> \$ 718	<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
\$ 11 473 276 - - - <hr style="border: 0.5px solid black;"/> 760	\$ 3,531 555 971 1,435 - - - <hr style="border: 0.5px solid black;"/> 6,492	\$ - - - - - - - <hr style="border: 0.5px solid black;"/> -	<u>LIABILITIES</u> Accounts payable Accrued liabilities Due to other funds Unearned revenue Deposits Advances from other funds Total liabilities
- <hr style="border: 0.5px solid black;"/> -	- <hr style="border: 0.5px solid black;"/> -	718 <hr style="border: 0.5px solid black;"/> 718	<u>DEFERRED INFLOWS OF RESOURCES</u> Unavailable revenue Total deferred inflows of resources
- 4 - - <hr style="border: 0.5px solid black;"/> 4	- 37,152 - - <hr style="border: 0.5px solid black;"/> 37,152	- - - - <hr style="border: 0.5px solid black;"/> -	<u>FUND BALANCES</u> Nonspendable Restricted Committed Assigned Total fund balances
<hr style="border: 1px solid black;"/> \$ 764	<hr style="border: 1px solid black;"/> \$ 43,644	<hr style="border: 1px solid black;"/> \$ 718	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Fish and Game Fund</u>
Revenues:				
Taxes	\$ 6,446	\$ 5,435	\$ -	\$ -
Licenses, permits, and franchises	116	-	-	-
Fines, forfeitures, and penalties	87	2	-	-
Revenues from use of money and property	516	188	-	1
Aid from other governmental units	74,043	588	2,728	-
Charges for services	17,861	416	-	47
Other	<u>2,552</u>	<u>79</u>	<u>-</u>	<u>-</u>
Total revenues	<u>101,621</u>	<u>6,708</u>	<u>2,728</u>	<u>48</u>
Expenditures:				
Current:				
Public protection	25,058	-	-	3
Health and sanitation services	47,021	-	-	-
Public assistance	19,963	-	2,377	-
Education	7,720	7,720	-	-
Capital outlay	<u>574</u>	<u>562</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>100,336</u>	<u>8,282</u>	<u>2,377</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,285</u>	<u>(1,574)</u>	<u>351</u>	<u>45</u>
Other financing sources (uses):				
Gain from insurance recovery	5	-	-	-
Transfers in	9,276	603	337	-
Transfers out	<u>(868)</u>	<u>-</u>	<u>(688)</u>	<u>(45)</u>
Total other financing sources (uses)	<u>8,413</u>	<u>603</u>	<u>(351)</u>	<u>(45)</u>
Net change in fund balances	9,698	(971)	-	-
Fund balances - beginning	<u>41,144</u>	<u>6,273</u>	<u>18</u>	<u>1</u>
Fund balances - ending	<u>\$ 50,842</u>	<u>\$ 5,302</u>	<u>\$ 18</u>	<u>\$ 1</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, 2015
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,011	\$ -	Revenues:
116	-	-	Taxes
60	10	-	Licenses, permits, and franchises
1	38	1	Fines, forfeitures, and penalties
-	11	7,216	Revenues from use of money and property
-	1,646	-	Aid from other governmental units
-	1	-	Charges for services
177	2,717	7,217	Other
			Total revenues
-	2,185	-	Expenditures:
-	-	-	Current:
151	-	7,217	Public protection
-	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
151	2,185	7,217	Capital outlay
			Total expenditures
26	532	-	Excess (deficiency) of revenues over (under) expenditures
-	3	-	Other financing sources (uses):
-	-	-	Gain from insurance recovery
-	-	-	Transfers in
-	3	-	Transfers out
			Total other financing sources (uses)
26	535	-	Net change in fund balances
96	5,784	-	Fund balances - beginning
\$ 122	\$ 6,319	\$ -	Fund balances - ending

(Continued)

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-
Fines, forfeitures, and penalties	15	-	-
Revenues from use of money and property	(1)	30	5
Aid from other governmental units	-	-	1,875
Charges for services	-	-	-
Other	28	2,396	-
	<u>42</u>	<u>2,426</u>	<u>1,880</u>
Total revenues			
	<u>42</u>	<u>2,426</u>	<u>1,880</u>
Expenditures:			
Current:			
Public protection	16	2,262	-
Health and sanitation services	-	-	-
Public assistance	-	-	10,204
Education	-	-	-
Capital outlay	-	-	-
	<u>16</u>	<u>2,262</u>	<u>10,204</u>
Total expenditures			
	<u>16</u>	<u>2,262</u>	<u>10,204</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26</u>	<u>164</u>	<u>(8,324)</u>
Other financing sources (uses):			
Gain from insurance recovery	-	-	-
Transfers in	-	-	8,324
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>8,324</u>
Total other financing sources (uses)			
	<u>-</u>	<u>-</u>	<u>8,324</u>
Net change in fund balances	26	164	-
Fund balances - beginning	<u>6</u>	<u>1,728</u>	<u>-</u>
Fund balances - ending	<u>\$ 32</u>	<u>\$ 1,892</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, 2015
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	
\$ - - - 3 20,588 - 1 <hr style="border-top: 1px solid black;"/> 20,592 <hr style="border-top: 1px solid black;"/> 20,592 - - - 12 <hr style="border-top: 1px solid black;"/> 20,604 <hr style="border-top: 1px solid black;"/> (12) <hr style="border-top: 1px solid black;"/> - 12 - <hr style="border-top: 1px solid black;"/> 12 <hr style="border-top: 1px solid black;"/> - 4 <hr style="border-top: 1px solid black;"/> \$ 4 <hr style="border-top: 3px double black;"/>	\$ - - - 250 41,037 15,752 47 <hr style="border-top: 1px solid black;"/> 57,086 <hr style="border-top: 1px solid black;"/> - 47,021 - - - <hr style="border-top: 1px solid black;"/> 47,021 <hr style="border-top: 1px solid black;"/> 10,065 <hr style="border-top: 1px solid black;"/> 2 - (135) <hr style="border-top: 1px solid black;"/> (133) <hr style="border-top: 1px solid black;"/> 9,932 27,220 <hr style="border-top: 1px solid black;"/> \$ 37,152 <hr style="border-top: 3px double black;"/>	\$ - - - - - - - - <hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/> - - 14 - - <hr style="border-top: 1px solid black;"/> 14 <hr style="border-top: 1px solid black;"/> (14) <hr style="border-top: 1px solid black;"/> - - - <hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/> (14) 14 <hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>	Revenues: Taxes Licenses, permits, and franchises Fines, forfeitures, and penalties Revenues from use of money and property Aid from other governmental units Charges for services Other Total revenues Expenditures: Current: Public protection Health and sanitation services Public assistance Education Capital outlay Total expenditures Excess (deficiency) of revenues over (under) expenditures Other financing sources (uses): Gain from insurance recovery Transfers in Transfers out Total other financing sources (uses) Net change in fund balances Fund balances - beginning Fund balances - ending

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

COUNTY LIBRARY FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 4,997	\$ 5,425	\$ 5,435	\$ 10
Fines, forfeitures, and penalties	-	-	2	2
Revenues from use of money and property	152	152	180	28
Aid from other governmental units	672	672	588	(84)
Charges for services	313	170	416	246
Other	<u>182</u>	<u>640</u>	<u>352</u>	<u>(288)</u>
Amounts available for appropriation	<u>6,316</u>	<u>7,059</u>	<u>6,973</u>	<u>(86)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	4,507	4,685	4,569	116
Services and supplies	<u>2,978</u>	<u>3,551</u>	<u>3,151</u>	<u>400</u>
Total education	<u>7,485</u>	<u>8,236</u>	<u>7,720</u>	<u>516</u>
Capital outlay	-	1,353	562	791
Total charges to appropriations	<u>7,485</u>	<u>9,589</u>	<u>8,282</u>	<u>1,307</u>
Deficiency of revenues under expenditures	<u>(1,169)</u>	<u>(2,530)</u>	<u>(1,309)</u>	<u>1,221</u>
Other financing sources:				
Transfers in	<u>605</u>	<u>605</u>	<u>603</u>	<u>(2)</u>
Total other financing sources	<u>605</u>	<u>605</u>	<u>603</u>	<u>(2)</u>
Deficiency of revenues and other sources under expenditures	(564)	(1,925)	(706)	1,219
Fund balances - beginning	<u>6,273</u>	<u>6,273</u>	<u>6,273</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,709</u>	<u>\$ 4,348</u>	<u>\$ 5,567</u>	<u>\$ 1,219</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (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	\$ 2,078	\$ 5,362	\$ 2,728	\$ (2,634)
Amounts available for appropriation	<u>2,078</u>	<u>5,362</u>	<u>2,728</u>	<u>(2,634)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	2,078	2,858	1,062	1,796
Other charges	-	1,793	1,315	478
Total public assistance	<u>2,078</u>	<u>4,651</u>	<u>2,377</u>	<u>2,274</u>
Total charges to appropriations	<u>2,078</u>	<u>4,651</u>	<u>2,377</u>	<u>2,274</u>
Excess (deficiency) of revenues (over) under expenditures	<u>-</u>	<u>711</u>	<u>351</u>	<u>(360)</u>
Other financing sources (uses):				
Transfers in	-	360	337	(23)
Transfers out	-	(1,071)	(688)	383
Total other financing sources (uses)	<u>-</u>	<u>(711)</u>	<u>(351)</u>	<u>360</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-
Fund balances - beginning	<u>18</u>	<u>18</u>	<u>18</u>	<u>-</u>
Fund balances - ending	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND GAME FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

FISH AND GAME FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ 15	\$ 50	\$ 47	\$ (3)
Amounts available for appropriation	15	50	47	(3)
Charges to appropriations (outflows):				
Public protection:				
Other charges	3	3	3	-
Total public protection	3	3	3	-
Total charges to appropriations	3	3	3	-
Excess of revenues over expenditures	12	47	44	(3)
Other financing uses:				
Transfers out	(12)	(47)	(45)	2
Total other financing uses	(12)	(47)	(45)	2
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	(1)	(1)
Fund balances - beginning	1	1	1	-
Fund balances - ending	\$ 1	\$ 1	\$ -	\$ (1)

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (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	\$ 102	\$ 128	\$ 116	\$ (12)
Fines, forfeitures, and penalties	51	51	60	9
Amounts available for appropriation	<u>153</u>	<u>179</u>	<u>176</u>	<u>(3)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	159	185	151	34
Total public assistance	<u>159</u>	<u>185</u>	<u>151</u>	<u>34</u>
Total charges to appropriations	<u>159</u>	<u>185</u>	<u>151</u>	<u>34</u>
Excess (deficiency) of revenues over (under) expenditures	(6)	(6)	25	31
Fund balances - beginning	<u>96</u>	<u>96</u>	<u>96</u>	<u>-</u>
Fund balances - ending	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ 121</u>	<u>\$ 31</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 984	\$ 984	\$ 1,011	\$ 27
Fines, forfeitures, and penalties	1	1	10	9
Revenues from use of money and property	32	32	28	(4)
Aid from other governmental units	11	11	11	-
Charges for services	1,657	1,656	1,646	(10)
Other	-	1	1	-
Amounts available for appropriation	<u>2,685</u>	<u>2,685</u>	<u>2,707</u>	<u>22</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,103</u>	<u>3,103</u>	<u>2,185</u>	<u>918</u>
Total public protection	3,103	3,103	2,185	918
Capital outlay	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total charges to appropriations	<u>6,603</u>	<u>6,603</u>	<u>2,185</u>	<u>4,418</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,918)</u>	<u>(3,918)</u>	<u>522</u>	<u>4,440</u>
Other financing sources:				
Issuance of long-term debt	3,400	3,400	-	(3,400)
Gain from insurance recovery	<u>-</u>	<u>-</u>	<u>3</u>	<u>3</u>
Total other financing sources	<u>3,400</u>	<u>3,400</u>	<u>3</u>	<u>(3,397)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(518)	(518)	525	1,043
Fund balances - beginning	<u>5,784</u>	<u>5,784</u>	<u>5,784</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,266</u>	<u>\$ 5,266</u>	<u>\$ 6,309</u>	<u>\$ 1,043</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (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	\$ -	\$ -	\$ 1	\$ 1
Aid from other governmental units	7,891	8,041	7,216	(825)
Amounts available for appropriation	7,891	8,041	7,217	(824)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,317	3,317	3,287	30
Services and supplies	4,794	4,904	3,930	974
Contingencies	-	40	-	40
Total public assistance	8,111	8,261	7,217	1,044
Total charges to appropriations	8,111	8,261	7,217	1,044
Excess (deficiency) of revenues over (under) expenditures	(220)	(220)	-	220
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ (220)	\$ (220)	\$ -	\$ 220

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ 8	\$ -	\$ (8)
Other	<u>12</u>	<u>12</u>	<u>28</u>	<u>16</u>
Amounts available for appropriation	<u>12</u>	<u>20</u>	<u>28</u>	<u>8</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>12</u>	<u>20</u>	<u>16</u>	<u>4</u>
Total public protection	<u>12</u>	<u>20</u>	<u>16</u>	<u>4</u>
Total charges to appropriations	<u>12</u>	<u>20</u>	<u>16</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	12	12
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances - ending	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 18</u>	<u>\$ 12</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (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	\$ 20	\$ 20	\$ 26	\$ 6
Other	<u>2,040</u>	<u>2,040</u>	<u>2,396</u>	<u>356</u>
Amounts available for appropriation	<u>2,060</u>	<u>2,060</u>	<u>2,422</u>	<u>362</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,288	1,288	1,094	194
Services and supplies	1,380	1,380	1,168	212
Contingencies	<u>68</u>	<u>68</u>	<u>-</u>	<u>68</u>
Total public protection	<u>2,736</u>	<u>2,736</u>	<u>2,262</u>	<u>474</u>
Total charges to appropriations	<u>2,736</u>	<u>2,736</u>	<u>2,262</u>	<u>474</u>
Excess (deficiency) of revenues over (under) expenditures	(676)	(676)	160	836
Fund balances - beginning	<u>1,728</u>	<u>1,728</u>	<u>1,728</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,052</u>	<u>\$ 1,052</u>	<u>\$ 1,888</u>	<u>\$ 836</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, 2015
 (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	\$ -	\$ -	\$ 5	\$ 5
Aid from other governmental units	9,298	4,225	1,875	(2,350)
Amounts available for appropriation	<u>9,298</u>	<u>4,225</u>	<u>1,880</u>	<u>(2,345)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	576	652	556	96
Services and supplies	44	79	68	11
Other charges	<u>12,648</u>	<u>12,613</u>	<u>9,580</u>	<u>3,033</u>
Total public assistance	<u>13,268</u>	<u>13,344</u>	<u>10,204</u>	<u>3,140</u>
Total charges to appropriations	<u>13,268</u>	<u>13,344</u>	<u>10,204</u>	<u>3,140</u>
Deficiency of revenues under expenditures	<u>(3,970)</u>	<u>(9,119)</u>	<u>(8,324)</u>	<u>795</u>
Other financing sources:				
Transfers in	<u>3,970</u>	<u>9,119</u>	<u>8,324</u>	<u>(795)</u>
Total other financing sources	<u>3,970</u>	<u>9,119</u>	<u>8,324</u>	<u>(795)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	-	-
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (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	\$ 1	\$ 1	\$ 2	\$ 1
Aid from other governmental units	20,666	20,666	20,588	(78)
Other	-	-	1	1
Amounts available for appropriation	<u>20,667</u>	<u>20,667</u>	<u>20,591</u>	<u>(76)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	18,276	18,171	18,071	100
Services and supplies	<u>2,386</u>	<u>2,623</u>	<u>2,521</u>	<u>102</u>
Total public protection	20,662	20,794	20,592	202
Capital outlay	<u>10</u>	<u>15</u>	<u>12</u>	<u>3</u>
Total charges to appropriations	<u>20,672</u>	<u>20,809</u>	<u>20,604</u>	<u>205</u>
Deficiency of revenues under expenditures	<u>(5)</u>	<u>(142)</u>	<u>(13)</u>	<u>129</u>
Other financing sources:				
Transfers in	<u>6</u>	<u>143</u>	<u>12</u>	<u>(131)</u>
Total other financing sources	<u>6</u>	<u>143</u>	<u>12</u>	<u>(131)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	1	1	(1)	(2)
Fund balances - beginning	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund balances - ending	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 3</u>	<u>\$ (2)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (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	\$ 279	\$ 279	\$ 252	\$ (27)
Aid from other governmental units	35,882	37,249	41,037	3,788
Charges for services	11,434	11,434	15,752	4,318
Other	30	30	47	17
Amounts available for appropriation	<u>47,625</u>	<u>48,992</u>	<u>57,088</u>	<u>8,096</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	22,733	22,979	20,005	2,974
Services and supplies	29,354	30,106	24,436	5,670
Other charges	5,757	5,757	2,580	3,177
Total health and sanitation services	<u>57,844</u>	<u>58,842</u>	<u>47,021</u>	<u>11,821</u>
Total charges to appropriations	<u>57,844</u>	<u>58,842</u>	<u>47,021</u>	<u>11,821</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,219)</u>	<u>(9,850)</u>	<u>10,067</u>	<u>19,917</u>
Other financing sources (uses):				
Gain from insurance recovery	-	-	2	2
Transfers out	-	(314)	(135)	179
Total other financing sources (uses)	<u>-</u>	<u>(314)</u>	<u>(133)</u>	<u>181</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(10,219)	(10,164)	9,934	20,098
Fund balances - beginning	<u>27,220</u>	<u>27,220</u>	<u>27,220</u>	<u>-</u>
Fund balances - ending	<u>\$ 17,001</u>	<u>\$ 17,056</u>	<u>\$ 37,154</u>	<u>\$ 20,098</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

COUNTY SUCCESSOR HOUSING AGENCY				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ 1	\$ -	\$ (1)
Amounts available for appropriation	-	1	-	(1)
Charges to appropriations (outflows):				
Public assistance:				
Other charges	-	15	14	1
Total public assistance	-	15	14	1
Total charges to appropriations	-	15	14	1
Excess (deficiency) of revenues over (under) expenditures	-	(14)	(14)	-
Fund balances - beginning	14	14	14	-
Fund balances - ending	\$ 14	\$ -	\$ -	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

STORMWATER-UNINCORPORATED				
	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	\$ 6	\$ (3)
Aid from other governmental units	684	3,063	1,118	(1,945)
Charges for services	<u>56</u>	<u>56</u>	<u>54</u>	<u>(2)</u>
Amounts available for appropriation	<u>749</u>	<u>3,128</u>	<u>1,178</u>	<u>(1,950)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,124</u>	<u>4,264</u>	<u>1,539</u>	<u>2,725</u>
Total public protection	<u>3,124</u>	<u>4,264</u>	<u>1,539</u>	<u>2,725</u>
Capital outlay	<u>-</u>	<u>1,289</u>	<u>1,289</u>	<u>-</u>
Total charges to appropriations	<u>3,124</u>	<u>5,553</u>	<u>2,828</u>	<u>2,725</u>
Deficiency of revenues under expenditures	<u>(2,375)</u>	<u>(2,425)</u>	<u>(1,650)</u>	<u>775</u>
Other financing sources:				
Transfers in	<u>1,625</u>	<u>1,625</u>	<u>1,550</u>	<u>(75)</u>
Total other financing sources	<u>1,625</u>	<u>1,625</u>	<u>1,550</u>	<u>(75)</u>
Deficiency of revenues and other sources under expenditures	(750)	(800)	(100)	700
Fund balances - beginning	<u>2,225</u>	<u>2,225</u>	<u>2,225</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,475</u>	<u>\$ 1,425</u>	<u>\$ 2,125</u>	<u>\$ 700</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), the 2009 Certificates of Participation (PFA III) and the Lease Revenue Bonds, Series 2013A and 2013B. 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, and construction of the Ventura County Medical Center Clinic. The Lease Revenue Bonds, Series 2013A financed a new replacement wing of the Ventura County Medical Center and retired \$20,656,000 of TECP. The Lease Revenue Bonds, Series 2013B financed the acquisition of an office building located at 1911 Williams Drive in Oxnard and refunded PFA II. The Certificates of Participation issued to the United States Department of Agriculture, Rural Development were used to fund the Waterworks District No. 19 Water Infrastructure Project. 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.

COUNTY SERVICE AREA #34

This fund is used to account for the required debt service reserve and accumulate resources for the payment of principal and interest on the Revolving Fund Loan issued by the State of California, State Water Resources Control Board-Clean Water Act. Revenues are received through special assessment taxes on property.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 JUNE 30, 2015
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
<u>ASSETS</u>			
Cash and investments	\$ 4,324	\$ 3,965	\$ 359
Receivables, net	561	5	556
Due from other funds	204	6	198
Long-term receivables	9,193	-	9,193
Total assets	\$ 14,282	\$ 3,976	\$ 10,306
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	\$ 9,749	\$ -	\$ 9,749
Total deferred inflows of resources	9,749	-	9,749
<u>FUND BALANCES</u>			
Restricted	4,533	3,976	557
Total fund balances	4,533	3,976	557
Total liabilities, deferred inflows of resources, and fund balances	\$ 14,282	\$ 3,976	\$ 10,306

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, 2015
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 27	\$ 25	\$ 2
Charges for services	460	-	460
Total revenues	487	25	462
Expenditures:			
Current:			
Debt service:			
Principal retirement	6,462	6,194	268
Interest and fiscal charges	2,470	2,281	189
Total expenditures	8,932	8,475	457
Excess (deficiency) of revenues over (under) expenditures	(8,445)	(8,450)	5
Other financing sources:			
Transfers in	8,460	8,460	-
Total other financing sources	8,460	8,460	-
Net change in fund balances	15	10	5
Fund balances - beginning	4,518	3,966	552
Fund balances - ending	\$ 4,533	\$ 3,976	\$ 557

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

COUNTY SERVICE AREA #34				
	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	484	484	460	(24)
Amounts available for appropriation	486	486	462	(24)
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	268	268	268	-
Interest and fiscal charges	189	189	189	-
Total charges to appropriations	457	457	457	-
Excess of revenues over expenditures	29	29	5	(24)
Fund balances - beginning	552	552	552	-
Fund balances - ending	\$ 581	\$ 581	\$ 557	\$ (24)

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 Notes (TECP) which were first used in 1998 through the Public Financing Authority (PFA). Certificates of Participation (COPs) were issued in 2003 to purchase the Gonzales Road Building and finance the construction of the Juvenile Justice Facility Courthouse. Also, COPs were issued in 2009 to currently refund PFC COPs issued in 1998 and PFA COPs issued in 2001. Additionally, the issue provided for financing of the Medical Center Clinic and the Fillmore Human Services Agency building. The Lease Revenue Bonds, Series 2013A were issued in 2013 to finance a new replacement wing of the Ventura County Medical Center and to retire \$20,656,000 of TECP. The Lease Revenue Bonds, Series 2013B financed the acquisition of an office building located at 1911 Williams Drive in Oxnard and refunded PFA II. The Certificates of Participation issued to the United States Department of Agriculture, Rural Development were used to fund the Waterworks District No. 19 Water Infrastructure Project.

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, 2015
 (In Thousands)

	Total	Public Financing Authority	Santa Rosa Road Assessment District
<u>ASSETS</u>			
Cash and investments	\$ 6,116	\$ 6,107	\$ 9
Receivables, net	103	75	28
Due from other funds	103	103	-
Long-term receivables	325	-	325
Total assets	\$ 6,647	\$ 6,285	\$ 362
<u>LIABILITIES</u>			
Accounts payable	\$ 1	\$ 1	\$ -
Due to other funds	8,229	8,229	-
Total liabilities	8,230	8,230	-
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	353	-	353
Total deferred inflows of resources	353	-	353
<u>FUND BALANCES (DEFICITS)</u>			
Committed	9	-	9
Unassigned	(1,945)	(1,945)	-
Total fund balances (deficits)	(1,936)	(1,945)	9
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 6,647	\$ 6,285	\$ 362

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, 2015
 (In Thousands)

	Total	Public Financing Authority	Santa Rosa Road Assessment District
Revenues:			
Revenues from use of money and property	\$ 414	\$ 413	\$ 1
Charges for services	<u>20</u>	<u>-</u>	<u>20</u>
Total revenues	<u>434</u>	<u>413</u>	<u>21</u>
Expenditures:			
Current:			
General government	2	2	-
Public ways and facilities	18	-	18
Capital outlay	<u>8,789</u>	<u>8,789</u>	<u>-</u>
Total expenditures	<u>8,809</u>	<u>8,791</u>	<u>18</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,375)</u>	<u>(8,378)</u>	<u>3</u>
Other financing sources:			
Issuance of long-term debt	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total other financing sources	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balances	(3,375)	(3,378)	3
Fund balances - beginning	<u>1,439</u>	<u>1,433</u>	<u>6</u>
Fund balances (deficits) - ending	<u>\$ (1,936)</u>	<u>\$ (1,945)</u>	<u>\$ 9</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ 21	\$ 21	\$ 20	\$ (1)
Amounts available for appropriation	21	21	20	(1)
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	21	21	18	3
Total public ways and facilities	21	21	18	3
Total charges to appropriations	21	21	18	3
Excess (deficiency) of revenues over (under) expenditures	-	-	2	2
Fund balances - beginning	6	6	6	-
Fund balances - ending	\$ 6	\$ 6	\$ 8	\$ 2

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, 2015
 (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	\$ 5	\$ 5	\$ 4	\$ (1)
Amounts available for appropriation	5	5	4	(1)
Excess of revenues over expenditures	5	5	4	(1)
Other financing uses:				
Transfers out	(5)	(5)	(3)	2
Total other financing uses	(5)	(5)	(3)	2
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	1	1
Fund balances - beginning	1,136	1,136	1,136	-
Fund balances - ending	\$ 1,136	\$ 1,136	\$ 1,137	\$ 1