

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (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	\$ 62,444	\$ 47,039	\$ 4,374	\$ 9,887	\$ 1,144
Receivables, net	14,773	14,136	451	184	2
Due from other funds	1,855	1,570	198	86	1
Inventories and other assets	101	101	-	-	-
Long-term receivables	<u>10,587</u>	<u>1,317</u>	<u>8,976</u>	<u>294</u>	<u>-</u>
Total assets	<u>\$ 89,760</u>	<u>\$ 64,163</u>	<u>\$ 13,999</u>	<u>\$ 10,451</u>	<u>\$ 1,147</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 5,932	\$ 5,932	\$ -	\$ -	\$ -
Accrued liabilities	1,880	1,880	-	-	-
Due to other funds	5,702	2,917	-	2,785	-
Due to other governmental agencies	191	191	-	-	-
Unearned revenue	2,115	2,115	-	-	-
Advances from other funds	<u>35</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>15,855</u>	<u>13,070</u>	<u>-</u>	<u>2,785</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>11,093</u>	<u>1,362</u>	<u>9,406</u>	<u>325</u>	<u>-</u>
Total deferred inflows of resources	<u>11,093</u>	<u>1,362</u>	<u>9,406</u>	<u>325</u>	<u>-</u>
<u>FUND BALANCES</u>					
Nonspendable	1,230	97	-	-	1,133
Restricted	54,808	42,869	4,593	7,332	14
Committed	3,728	3,719	-	9	-
Assigned	<u>3,046</u>	<u>3,046</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>62,812</u>	<u>49,731</u>	<u>4,593</u>	<u>7,341</u>	<u>1,147</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 89,760</u>	<u>\$ 64,163</u>	<u>\$ 13,999</u>	<u>\$ 10,451</u>	<u>\$ 1,147</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, 2016
(In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 6,848	\$ 6,848	\$ -	\$ -	\$ -
Licenses, permits, and franchises	116	116	-	-	-
Fines, forfeitures, and penalties	84	84	-	-	-
Revenues from use of money and property	1,686	614	100	963	9
Aid from other governmental units	72,430	72,430	-	-	-
Charges for services	22,379	21,922	437	20	-
Other	<u>3,182</u>	<u>3,182</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>106,725</u>	<u>105,196</u>	<u>537</u>	<u>983</u>	<u>9</u>
Expenditures:					
Current:					
Public protection	25,445	25,445	-	-	-
Public ways and facilities	20	-	-	20	-
Health and sanitation services	56,306	56,306	-	-	-
Public assistance	20,130	20,130	-	-	-
Education	8,031	8,031	-	-	-
Recreation	4	4	-	-	-
Capital outlay	3,530	744	-	2,786	-
Debt service:					
Principal retirement	6,784	-	6,784	-	-
Interest and fiscal charges	<u>2,263</u>	<u>-</u>	<u>2,263</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>122,513</u>	<u>110,660</u>	<u>9,047</u>	<u>2,806</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,788)</u>	<u>(5,464)</u>	<u>(8,510)</u>	<u>(1,823)</u>	<u>9</u>
Other financing sources (uses):					
Gain from insurance recovery	4	4	-	-	-
Issuance of long-term debt	11,100	-	-	11,100	-
Transfers in	13,494	4,924	8,570	-	-
Transfers out	<u>(575)</u>	<u>(575)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>24,023</u>	<u>4,353</u>	<u>8,570</u>	<u>11,100</u>	<u>-</u>
Net change in fund balances	8,235	(1,111)	60	9,277	9
Fund balances - beginning	<u>54,577</u>	<u>50,842</u>	<u>4,533</u>	<u>(1,936)</u>	<u>1,138</u>
Fund balances - ending	<u>\$ 62,812</u>	<u>\$ 49,731</u>	<u>\$ 4,593</u>	<u>\$ 7,341</u>	<u>\$ 1,147</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 WILDLIFE

This fund was established to receive the County's share of fines levied for violations of fish and game laws within its boundaries. Expenditures are made from time to time for purposes of improving the habitat for wildlife propagation and for incidental administrative matters.

DOMESTIC VIOLENCE PROGRAM

This program was established to provide services to victims of domestic violence and their children in accordance with state statute and to explore and determine ways of reducing incidences of domestic violence. The program is funded by a special surcharge levied on the issuance of all marriage licenses.

COUNTY SERVICE AREAS

County Service Areas account for lighting, street and road maintenance, ambulance service, recreation, and wastewater treatment facilities in specific geographic areas. Support is derived principally from property taxes and service charges in each service area.

WORKFORCE DEVELOPMENT

This fund accounts for the provision of services to the public and private sectors, including the planning, operation, administration, and management of job training programs pursuant to the Workforce Investment Act, regulations of the U.S. Department of Labor, Family Economic Security Act, and the directions of the Governor of the State of California. Support consists principally of federal funds.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

(Continued)

SPAY/NEUTER PROGRAM

This fund is used to account for the spay/neuter subvention program. The program provides Ventura County animal owners with financial assistance, using a voucher system, for altering dogs. The program is funded by forfeited spay/neuter deposit monies and animal license fees.

INMATE WELFARE

This fund was established pursuant to Section 4025 of the California Penal Code for the benefit, education, and welfare of inmates confined to County jail. It is funded by proceeds from the jail canteen, jail commissary, vocational programs, and telephone commissions.

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

The Ventura County In-Home Supportive Services Public Authority (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.

NYELAND ACRES COMMUNITY CENTER COMMUNITY FACILITIES DISTRICT (CFD)

In January 2016, a special election was held in Nyeland Acres CFD to provide funding for the annual maintenance costs of the Nyeland Acres Community Center via a special tax. The property serves the Nyeland Acres community and its youth.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2016
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Wildlife Fund
<u>ASSETS</u>				
Cash and investments	\$ 47,039	\$ 4,482	\$ 9	\$ 1
Receivables, net	14,136	327	610	-
Due from other funds	1,570	47	-	-
Inventories and other assets	101	-	-	-
Long-term receivables	1,317	-	599	-
	<u>64,163</u>	<u>4,856</u>	<u>1,218</u>	<u>1</u>
Total assets	<u>\$ 64,163</u>	<u>\$ 4,856</u>	<u>\$ 1,218</u>	<u>\$ 1</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 5,932	\$ 164	\$ 526	\$ -
Accrued liabilities	1,880	158	-	-
Due to other funds	2,917	60	-	-
Due to other governmental agencies	191	-	84	-
Unearned revenue	2,115	54	9	-
Advances from other funds	35	-	-	-
	<u>13,070</u>	<u>436</u>	<u>619</u>	<u>-</u>
Total liabilities	<u>13,070</u>	<u>436</u>	<u>619</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	<u>1,362</u>	<u>45</u>	<u>599</u>	<u>-</u>
Total deferred inflows of resources	<u>1,362</u>	<u>45</u>	<u>599</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	97	-	-	-
Restricted	42,869	1,429	-	1
Committed	3,719	-	-	-
Assigned	3,046	2,946	-	-
	<u>49,731</u>	<u>4,375</u>	<u>-</u>	<u>1</u>
Total fund balances	<u>49,731</u>	<u>4,375</u>	<u>-</u>	<u>1</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 64,163</u>	<u>\$ 4,856</u>	<u>\$ 1,218</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2016
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 158	\$ 7,512	\$ -	ASSETS
9	35	501	Cash and investments
-	265	-	Receivables, net
-	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term receivables
\$ 167	\$ 7,812	\$ 501	Total assets
\$ 24	\$ 198	\$ 237	LIABILITIES
-	215	108	Accounts payable
-	191	121	Accrued liabilities
1	106	-	Due to other funds
-	60	-	Due to other governmental agencies
-	-	35	Unearned revenue
-	-	-	Advances from other funds
25	770	501	Total liabilities
-	-	-	DEFERRED INFLOWS OF RESOURCES
-	-	-	Unavailable revenue
-	-	-	Total deferred inflows of resources
-	-	-	FUND BALANCES
142	3,223	-	Nonspendable
-	3,719	-	Restricted
-	100	-	Committed
-	-	-	Assigned
142	7,042	-	Total fund balances
\$ 167	\$ 7,812	\$ 501	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2016
 (In Thousands)
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
<u>ASSETS</u>			
Cash and investments	\$ 1	\$ 1,917	\$ 970
Receivables, net	-	93	1,391
Due from other funds	27	190	35
Inventories and other assets	-	97	-
Long-term receivables	-	-	-
	<u>28</u>	<u>2,297</u>	<u>2,396</u>
Total assets	<u>\$ 28</u>	<u>\$ 2,297</u>	<u>\$ 2,396</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 1	\$ 51	\$ 942
Accrued liabilities	-	37	19
Due to other funds	-	24	1,435
Due to other governmental agencies	-	-	-
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>1</u>	<u>112</u>	<u>2,396</u>
Total liabilities	<u>1</u>	<u>112</u>	<u>2,396</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	-	97	-
Restricted	27	2,088	-
Committed	-	-	-
Assigned	-	-	-
	<u>27</u>	<u>2,185</u>	<u>-</u>
Total fund balances	<u>27</u>	<u>2,185</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 28</u>	<u>\$ 2,297</u>	<u>\$ 2,396</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2016
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 89	\$ 31,759	\$ -	\$ 141	<u>ASSETS</u>
952	10,218	-	-	Cash and investments
1	1,005	-	-	Receivables, net
4	-	-	-	Due from other funds
-	-	718	-	Inventories and other assets
-	-	-	-	Long-term receivables
\$ 1,046	\$ 42,982	\$ 718	\$ 141	Total assets
\$ 6	\$ 3,782	\$ -	\$ 1	<u>LIABILITIES</u>
602	741	-	-	Accounts payable
433	652	-	1	Accrued liabilities
-	-	-	-	Due to other funds
-	1,992	-	-	Due to other governmental agencies
-	-	-	-	Unearned revenue
-	-	-	-	Advances from other funds
1,041	7,167	-	2	Total liabilities
-	-	718	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	718	-	Unavailable revenue
-	-	718	-	Total deferred inflows of resources
-	-	-	-	<u>FUND BALANCES</u>
5	35,815	-	139	Nonspendable
-	-	-	-	Restricted
-	-	-	-	Committed
-	-	-	-	Assigned
5	35,815	-	139	Total fund balances
\$ 1,046	\$ 42,982	\$ 718	\$ 141	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, 2016
 (In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Fish and Wildlife Fund</u>
Revenues:				
Taxes	\$ 6,848	\$ 5,774	\$ -	\$ -
Licenses, permits, and franchises	116	-	-	-
Fines, forfeitures, and penalties	84	1	-	-
Revenues from use of money and property	614	113	-	-
Aid from other governmental units	72,430	439	2,615	-
Charges for services	21,922	137	-	4
Other	3,182	375	-	-
	<u>105,196</u>	<u>6,839</u>	<u>2,615</u>	<u>4</u>
Total revenues				
Expenditures:				
Current:				
Public protection	25,445	-	-	4
Health and sanitation services	56,306	-	-	-
Public assistance	20,130	-	2,166	-
Education	8,031	8,031	-	-
Recreation	4	-	-	-
Capital outlay	744	335	-	-
	<u>110,660</u>	<u>8,366</u>	<u>2,166</u>	<u>4</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(5,464)</u>	<u>(1,527)</u>	<u>449</u>	<u>-</u>
Other financing sources (uses):				
Gain from insurance recovery	4	-	-	-
Transfers in	4,924	600	-	-
Transfers out	(575)	-	(467)	-
	<u>4,353</u>	<u>600</u>	<u>(467)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances	(1,111)	(927)	(18)	-
Fund balances - beginning	<u>50,842</u>	<u>5,302</u>	<u>18</u>	<u>1</u>
Fund balances - ending	<u>\$ 49,731</u>	<u>\$ 4,375</u>	<u>\$ -</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, 2016
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,074	\$ -	Revenues:
116	-	-	Taxes
64	7	-	Licenses, permits, and franchises
1	65	1	Fines, forfeitures, and penalties
-	9	6,955	Revenues from use of money and property
-	1,802	-	Aid from other governmental units
-	32	-	Charges for services
-	-	-	Other
<u>181</u>	<u>2,989</u>	<u>6,956</u>	Total revenues
-	2,266	-	Expenditures:
-	-	-	Current:
161	-	6,956	Public protection
-	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	-	-	Recreation
-	-	-	Capital outlay
<u>161</u>	<u>2,266</u>	<u>6,956</u>	Total expenditures
<u>20</u>	<u>723</u>	<u>-</u>	Excess (deficiency) of revenues over (under) expenditures
-	-	-	Other financing sources (uses):
-	-	-	Gain from insurance recovery
-	-	-	Transfers in
-	-	-	Transfers out
<u>-</u>	<u>-</u>	<u>-</u>	Total other financing sources (uses)
20	723	-	Net change in fund balances
<u>122</u>	<u>6,319</u>	<u>-</u>	Fund balances - beginning
<u>\$ 142</u>	<u>\$ 7,042</u>	<u>\$ -</u>	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, 2016
 (In Thousands)
 (Continued)

	<u>Spay/Neuter Program</u>	<u>Inmate Welfare Fund</u>	<u>In-Home Supportive Services Public Authority</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-
Fines, forfeitures, and penalties	12	-	-
Revenues from use of money and property	-	15	8
Aid from other governmental units	-	-	6,972
Charges for services	-	-	-
Other	-	2,582	-
	<u>12</u>	<u>2,597</u>	<u>6,980</u>
Total revenues			
Expenditures:			
Current:			
Public protection	17	2,254	-
Health and sanitation services	-	-	-
Public assistance	-	-	10,847
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	-	-
	<u>17</u>	<u>2,254</u>	<u>10,847</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(5)</u>	<u>343</u>	<u>(3,867)</u>
Other financing sources (uses):			
Gain from insurance recovery	-	-	-
Transfers in	-	-	3,867
Transfers out	-	(50)	-
	<u>-</u>	<u>(50)</u>	<u>-</u>
Total other financing sources (uses)			
	<u>-</u>	<u>(50)</u>	<u>3,867</u>
Net change in fund balances	(5)	293	-
Fund balances - beginning	<u>32</u>	<u>1,892</u>	<u>-</u>
Fund balances - ending	<u>\$ 27</u>	<u>\$ 2,185</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 5,246	\$ 5,645	\$ 5,774	\$ 129
Fines, forfeitures, and penalties	-	-	1	1
Revenues from use of money and property	169	144	155	11
Aid from other governmental units	529	732	439	(293)
Charges for services	130	130	137	7
Other	968	1,337	637	(700)
Amounts available for appropriation	<u>7,042</u>	<u>7,988</u>	<u>7,143</u>	<u>(845)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	5,213	4,802	4,802	-
Services and supplies	3,220	3,516	3,229	287
Total education	<u>8,433</u>	<u>8,318</u>	<u>8,031</u>	<u>287</u>
Capital outlay	1,231	860	335	525
Total charges to appropriations	<u>9,664</u>	<u>9,178</u>	<u>8,366</u>	<u>812</u>
Deficiency of revenues under expenditures	<u>(2,622)</u>	<u>(1,190)</u>	<u>(1,223)</u>	<u>(33)</u>
Other financing sources (uses):				
Transfers in	604	604	600	(4)
Transfers out	-	(40)	-	40
Total other financing sources (uses)	<u>604</u>	<u>564</u>	<u>600</u>	<u>36</u>
Deficiency of revenues and other sources under expenditures	(2,018)	(626)	(623)	3
Fund balances - beginning	<u>5,302</u>	<u>5,302</u>	<u>5,302</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,284</u>	<u>\$ 4,676</u>	<u>\$ 4,679</u>	<u>\$ 3</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	\$ 3,393	\$ 6,269	\$ 2,615	\$ (3,654)
Amounts available for appropriation	<u>3,393</u>	<u>6,269</u>	<u>2,615</u>	<u>(3,654)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	2,215	3,908	1,069	2,839
Other charges	<u>748</u>	<u>1,459</u>	<u>1,097</u>	<u>362</u>
Total public assistance	<u>2,963</u>	<u>5,367</u>	<u>2,166</u>	<u>3,201</u>
Total charges to appropriations	<u>2,963</u>	<u>5,367</u>	<u>2,166</u>	<u>3,201</u>
Excess of revenues over expenditures	<u>430</u>	<u>902</u>	<u>449</u>	<u>(453)</u>
Other financing uses:				
Transfers out	<u>(430)</u>	<u>(902)</u>	<u>(467)</u>	<u>435</u>
Total other financing uses	<u>(430)</u>	<u>(902)</u>	<u>(467)</u>	<u>435</u>
Deficiency of revenues and other sources under expenditures	-	-	(18)	(18)
Fund balances - beginning	<u>18</u>	<u>18</u>	<u>18</u>	<u>-</u>
Fund balances - ending	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ (18)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND WILDLIFE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (In Thousands)

	FISH AND WILDLIFE FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Charges for services	\$ 48	\$ 48	\$ 4	\$ (44)
Amounts available for appropriation	<u>48</u>	<u>48</u>	<u>4</u>	<u>(44)</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>44</u>	<u>44</u>	<u>-</u>	<u>(44)</u>
Other financing uses:				
Transfers out	<u>(45)</u>	<u>(45)</u>	<u>-</u>	<u>45</u>
Total other financing uses	<u>(45)</u>	<u>(45)</u>	<u>-</u>	<u>45</u>
Deficiency of revenues under expenditures	(1)	(1)	-	1
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	\$ 151	\$ 151	\$ 116	\$ (35)
Fines, forfeitures, and penalties	52	52	64	12
Revenues from use of money and property	-	-	1	1
Amounts available for appropriation	<u>203</u>	<u>203</u>	<u>181</u>	<u>(22)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	222	222	161	61
Total public assistance	<u>222</u>	<u>222</u>	<u>161</u>	<u>61</u>
Total charges to appropriations	<u>222</u>	<u>222</u>	<u>161</u>	<u>61</u>
Excess (deficiency) of revenues over (under) expenditures	(19)	(19)	20	39
Fund balances - beginning	<u>122</u>	<u>122</u>	<u>122</u>	<u>-</u>
Fund balances - ending	<u>\$ 103</u>	<u>\$ 103</u>	<u>\$ 142</u>	<u>\$ 39</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (In Thousands)

	COUNTY SERVICE AREAS			
	<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	\$ 1,059	\$ 1,059	\$ 1,074	\$ 15
Fines, forfeitures, and penalties	1	1	7	6
Revenues from use of money and property	27	27	47	20
Aid from other governmental units	12	12	9	(3)
Charges for services	1,688	1,688	1,802	114
Other	-	-	32	32
Amounts available for appropriation	<u>2,787</u>	<u>2,787</u>	<u>2,971</u>	<u>184</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,402</u>	<u>3,402</u>	<u>2,266</u>	<u>1,136</u>
Total public protection	3,402	3,402	2,266	1,136
Capital outlay	<u>3,500</u>	<u>3,500</u>	-	<u>3,500</u>
Total charges to appropriations	<u>6,902</u>	<u>6,902</u>	<u>2,266</u>	<u>4,636</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,115)</u>	<u>(4,115)</u>	<u>705</u>	<u>4,820</u>
Other financing sources:				
Issuance of long-term debt	3,400	3,400	-	(3,400)
Gain from insurance recovery	<u>4</u>	<u>4</u>	-	<u>(4)</u>
Total other financing sources	<u>3,404</u>	<u>3,404</u>	<u>-</u>	<u>(3,404)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(711)	(711)	705	1,416
Fund balances - beginning	<u>6,319</u>	<u>6,319</u>	<u>6,319</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,608</u>	<u>\$ 5,608</u>	<u>\$ 7,024</u>	<u>\$ 1,416</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	8,246	8,990	6,955	(2,035)
Amounts available for appropriation	8,246	8,990	6,956	(2,034)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,491	4,018	3,508	510
Services and supplies	3,107	3,324	1,942	1,382
Other charges	1,839	1,839	1,506	333
Total public assistance	8,437	9,181	6,956	2,225
Total charges to appropriations	8,437	9,181	6,956	2,225
Excess (deficiency) of revenues over (under) expenditures	(191)	(191)	-	191
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ (191)	\$ (191)	\$ -	\$ 191

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Other	\$ 20	\$ 20	\$ -	\$ (20)
Amounts available for appropriation	<u>20</u>	<u>20</u>	<u>-</u>	<u>(20)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>20</u>	<u>20</u>	<u>17</u>	<u>3</u>
Total public protection	<u>20</u>	<u>20</u>	<u>17</u>	<u>3</u>
Total charges to appropriations	<u>20</u>	<u>20</u>	<u>17</u>	<u>3</u>
Deficiency of revenues under expenditures	-	-	(17)	(17)
Fund balances - beginning	<u>32</u>	<u>32</u>	<u>32</u>	<u>-</u>
Fund balances - ending	<u>\$ 32</u>	<u>\$ 32</u>	<u>\$ 15</u>	<u>\$ (17)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	\$ 11	\$ (9)
Other	1,995	1,995	2,582	587
Amounts available for appropriation	<u>2,015</u>	<u>2,015</u>	<u>2,593</u>	<u>578</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,266	1,282	1,084	198
Services and supplies	1,406	1,341	1,170	171
Contingencies	68	68	-	68
Total public protection	<u>2,740</u>	<u>2,691</u>	<u>2,254</u>	<u>437</u>
Total charges to appropriations	<u>2,740</u>	<u>2,691</u>	<u>2,254</u>	<u>437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(725)</u>	<u>(676)</u>	<u>339</u>	<u>1,015</u>
Other financing sources:				
Transfers out	-	(50)	(50)	-
Total other financing sources	<u>-</u>	<u>(50)</u>	<u>(50)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(725)	(726)	289	1,015
Fund balances - beginning	<u>1,892</u>	<u>1,892</u>	<u>1,892</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,167</u>	<u>\$ 1,166</u>	<u>\$ 2,181</u>	<u>\$ 1,015</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, 2016
 (In Thousands)

	IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 6	\$ 6
Aid from other governmental units	<u>2,020</u>	<u>7,120</u>	<u>6,974</u>	<u>(146)</u>
Amounts available for appropriation	<u>2,020</u>	<u>7,120</u>	<u>6,980</u>	<u>(140)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	720	720	614	106
Services and supplies	78	269	269	-
Other charges	<u>10,622</u>	<u>10,431</u>	<u>9,964</u>	<u>467</u>
Total public assistance	<u>11,420</u>	<u>11,420</u>	<u>10,847</u>	<u>573</u>
Total charges to appropriations	<u>11,420</u>	<u>11,420</u>	<u>10,847</u>	<u>573</u>
Deficiency of revenues under expenditures	<u>(9,400)</u>	<u>(4,300)</u>	<u>(3,867)</u>	<u>433</u>
Other financing sources:				
Transfers in	<u>9,400</u>	<u>4,300</u>	<u>3,867</u>	<u>(433)</u>
Total other financing sources	<u>9,400</u>	<u>4,300</u>	<u>3,867</u>	<u>(433)</u>
Deficiency of revenues and other sources 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, 2016
 (In Thousands)

DEPARTMENT OF CHILD SUPPORT SERVICES				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 2	\$ 2	\$ 5	\$ 3
Aid from other governmental units	20,635	21,257	20,968	(289)
Amounts available for appropriation	<u>20,637</u>	<u>21,259</u>	<u>20,973</u>	<u>(286)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	18,136	18,591	18,401	190
Services and supplies	<u>2,526</u>	<u>2,628</u>	<u>2,503</u>	<u>125</u>
Total public protection	20,662	21,219	20,904	315
Capital outlay	<u>10</u>	<u>75</u>	<u>74</u>	<u>1</u>
Total charges to appropriations	<u>20,672</u>	<u>21,294</u>	<u>20,978</u>	<u>316</u>
Deficiency of revenues under expenditures	<u>(35)</u>	<u>(35)</u>	<u>(5)</u>	<u>30</u>
Other financing sources:				
Transfers in	<u>15</u>	<u>15</u>	<u>7</u>	<u>(8)</u>
Total other financing sources	<u>15</u>	<u>15</u>	<u>7</u>	<u>(8)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(20)	(20)	2	22
Fund balances - beginning	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund balances - ending	<u>\$ (16)</u>	<u>\$ (16)</u>	<u>\$ 6</u>	<u>\$ 22</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	\$ 250	\$ 250	\$ 339	\$ 89
Aid from other governmental units	35,447	36,108	34,472	(1,636)
Charges for services	17,549	17,549	19,979	2,430
Other	-	-	175	175
Amounts available for appropriation	<u>53,246</u>	<u>53,907</u>	<u>54,965</u>	<u>1,058</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	22,740	22,014	22,000	14
Services and supplies	30,730	31,765	27,525	4,240
Other charges	7,364	6,781	6,781	-
Total health and sanitation services	<u>60,834</u>	<u>60,560</u>	<u>56,306</u>	<u>4,254</u>
Capital outlay	-	877	9	868
Total charges to appropriations	<u>60,834</u>	<u>61,437</u>	<u>56,315</u>	<u>5,122</u>
Deficiency of revenues under expenditures	<u>(7,588)</u>	<u>(7,530)</u>	<u>(1,350)</u>	<u>6,180</u>
Other financing sources (uses):				
Gain from insurance recovery	4	4	4	-
Transfers out	-	(58)	(58)	-
Total other financing sources (uses)	<u>4</u>	<u>(54)</u>	<u>(54)</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures	(7,584)	(7,584)	(1,404)	6,180
Fund balances - beginning	<u>37,152</u>	<u>37,152</u>	<u>37,152</u>	<u>-</u>
Fund balances - ending	<u>\$ 29,568</u>	<u>\$ 29,568</u>	<u>\$ 35,748</u>	<u>\$ 6,180</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	\$ -	\$ (1)
Other	25	25	-	(25)
Amounts available for appropriation	26	26	-	(26)
Charges to appropriations (outflows):				
Public assistance:				
Other charges	26	26	-	26
Total public assistance	26	26	-	26
Total charges to appropriations	26	26	-	26
Excess (Deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 NYELAND ACRES COMMUNITY CENTER CFD
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (In Thousands)

NYELAND ACRES COMMUNITY CENTER CFD				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Other	\$ -	\$ 14	\$ 18	\$ 4
Amounts available for appropriation	-	14	18	4
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	-	9	4	5
Total recreation and cultural services	-	9	4	5
Capital outlay	-	326	326	-
Total charges to appropriations	-	335	330	5
Deficiency of revenues under expenditures	-	(321)	(312)	9
Other financing sources:				
Transfers in	-	450	450	-
Total other financing sources	-	450	450	-
Excess of revenues and other sources over expenditures	-	129	138	9
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 129</u>	<u>\$ 138</u>	<u>\$ 9</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	\$ 5	\$ 5	\$ 7	\$ 2
Aid from other governmental units	3,473	3,473	1,878	(1,595)
Charges for services	56	56	91	35
Amounts available for appropriation	<u>3,534</u>	<u>3,534</u>	<u>1,976</u>	<u>(1,558)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,947</u>	<u>3,533</u>	<u>1,561</u>	<u>1,972</u>
Total public protection	<u>3,947</u>	<u>3,533</u>	<u>1,561</u>	<u>1,972</u>
Capital outlay	<u>2,969</u>	<u>3,383</u>	<u>2,096</u>	<u>1,287</u>
Total charges to appropriations	<u>6,916</u>	<u>6,916</u>	<u>3,657</u>	<u>3,259</u>
Deficiency of revenues under expenditures	<u>(3,382)</u>	<u>(3,382)</u>	<u>(1,681)</u>	<u>1,701</u>
Other financing sources:				
Transfers in	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Total other financing sources	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures	(1,782)	(1,782)	(81)	1,701
Fund balances - beginning	<u>2,125</u>	<u>2,125</u>	<u>2,125</u>	<u>-</u>
Fund balances - ending	<u>\$ 343</u>	<u>\$ 343</u>	<u>\$ 2,044</u>	<u>\$ 1,701</u>

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NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt. A more detailed description of each fund is listed below:

PUBLIC 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, 2016
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>County Service Area #34</u>
<u>ASSETS</u>			
Cash and investments	\$ 4,374	\$ 4,024	\$ 350
Receivables, net	451	20	431
Due from other funds	198	9	189
Long-term receivables	<u>8,976</u>	<u>-</u>	<u>8,976</u>
Total assets	<u>\$ 13,999</u>	<u>\$ 4,053</u>	<u>\$ 9,946</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>\$ 9,406</u>	<u>\$ -</u>	<u>\$ 9,406</u>
Total deferred inflows of resources	<u>9,406</u>	<u>-</u>	<u>9,406</u>
<u>FUND BALANCES</u>			
Restricted	<u>4,593</u>	<u>4,053</u>	<u>540</u>
Total fund balances	<u>4,593</u>	<u>4,053</u>	<u>540</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,999</u>	<u>\$ 4,053</u>	<u>\$ 9,946</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, 2016
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 100	\$ 97	\$ 3
Charges for services	437	-	437
Total revenues	<u>537</u>	<u>97</u>	<u>440</u>
Expenditures:			
Current:			
Debt service:			
Principal retirement	6,784	6,511	273
Interest and fiscal charges	2,263	2,079	184
Total expenditures	<u>9,047</u>	<u>8,590</u>	<u>457</u>
Deficiency of revenues under expenditures	<u>(8,510)</u>	<u>(8,493)</u>	<u>(17)</u>
Other financing sources:			
Transfers in	<u>8,570</u>	<u>8,570</u>	<u>-</u>
Total other financing sources	<u>8,570</u>	<u>8,570</u>	<u>-</u>
Net change in fund balances	60	77	(17)
Fund balances - beginning	<u>4,533</u>	<u>3,976</u>	<u>557</u>
Fund balances - ending	<u>\$ 4,593</u>	<u>\$ 4,053</u>	<u>\$ 540</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (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	\$ 3	\$ 1
Charges for services	478	478	437	(41)
Amounts available for appropriation	<u>480</u>	<u>480</u>	<u>440</u>	<u>(40)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	278	273	273	-
Interest and fiscal charges	179	184	184	-
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23</u>	<u>23</u>	<u>(17)</u>	<u>(40)</u>
Fund balances - beginning	<u>557</u>	<u>557</u>	<u>557</u>	<u>-</u>
Fund balances - ending	<u>\$ 580</u>	<u>\$ 580</u>	<u>\$ 540</u>	<u>\$ (40)</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 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, 2016
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>
<u>ASSETS</u>			
Cash and investments	\$ 9,887	\$ 9,878	\$ 9
Receivables, net	184	153	31
Due from other funds	86	86	-
Long-term receivables	<u>294</u>	<u>-</u>	<u>294</u>
Total assets	<u>\$ 10,451</u>	<u>\$ 10,117</u>	<u>\$ 334</u>
<u>LIABILITIES</u>			
Due to other funds	\$ 2,785	\$ 2,785	\$ -
Total liabilities	<u>2,785</u>	<u>2,785</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>325</u>	<u>-</u>	<u>325</u>
Total deferred inflows of resources	<u>325</u>	<u>-</u>	<u>325</u>
<u>FUND BALANCES</u>			
Restricted	7,332	7,332	-
Committed	<u>9</u>	<u>-</u>	<u>9</u>
Total fund balances	<u>7,341</u>	<u>7,332</u>	<u>9</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,451</u>	<u>\$ 10,117</u>	<u>\$ 334</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (In Thousands)

	Total	Public Financing Authority	Santa Rosa Road Assessment District
Revenues:			
Revenues from use of money and property	\$ 963	\$ 963	\$ -
Charges for services	20	-	20
Total revenues	<u>983</u>	<u>963</u>	<u>20</u>
Expenditures:			
Current:			
Public ways and facilities	20	-	20
Capital outlay	2,786	2,786	-
Total expenditures	<u>2,806</u>	<u>2,786</u>	<u>20</u>
Deficiency of revenues under expenditures	<u>(1,823)</u>	<u>(1,823)</u>	<u>-</u>
Other financing sources:			
Issuance of long-term debt	<u>11,100</u>	<u>11,100</u>	<u>-</u>
Total other financing sources	<u>11,100</u>	<u>11,100</u>	<u>-</u>
Net change in fund balances	9,277	9,277	-
Fund balances (deficits) - beginning	<u>(1,936)</u>	<u>(1,945)</u>	<u>9</u>
Fund balances - ending	<u>\$ 7,341</u>	<u>\$ 7,332</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, 2016
 (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	20	1
Total public ways and facilities	21	21	20	1
Total charges to appropriations	21	21	20	1
Excess of revenues over expenditures	-	-	-	-
Fund balances - beginning	9	9	9	-
Fund balances - ending	\$ 9	\$ 9	\$ 9	\$ -

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, 2016
 (In Thousands)

GEORGE D. LYON PERMANENT FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ 4	\$ 6	\$ 2
Amounts available for appropriation	-	4	6	2
Excess of revenues over expenditures	-	4	6	2
Other financing uses:				
Transfers out	-	(4)	-	4
Total other financing uses	-	(4)	-	4
Excess of revenues over expenditures	-	-	6	6
Fund balances - beginning	1,138	1,138	1,138	-
Fund balances - ending	\$ 1,138	\$ 1,138	\$ 1,144	\$ 6