

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2017
 (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	\$ 63,164	\$ 47,509	\$ 3,855	\$ 10,649	\$ 1,151
Receivables, net	18,782	18,220	377	182	3
Due from other funds	3,126	3,079	7	39	1
Inventories and other assets	51	51	-	-	-
Long-term receivables	10,066	1,079	8,726	261	-
	<u>95,189</u>	<u>69,938</u>	<u>12,965</u>	<u>11,131</u>	<u>1,155</u>
Total assets	<u>\$ 95,189</u>	<u>\$ 69,938</u>	<u>\$ 12,965</u>	<u>\$ 11,131</u>	<u>\$ 1,155</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 7,610	\$ 7,500	\$ -	\$ 110	\$ -
Accrued liabilities	2,075	2,075	-	-	-
Due to other funds	5,849	1,348	-	4,501	-
Due to other governmental agencies	2,398	2,398	-	-	-
Unearned revenue	598	597	-	1	-
Advances from other funds	35	35	-	-	-
	<u>18,565</u>	<u>13,953</u>	<u>-</u>	<u>4,612</u>	<u>-</u>
Total liabilities	<u>18,565</u>	<u>13,953</u>	<u>-</u>	<u>4,612</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	10,445	1,079	9,072	294	-
	<u>10,445</u>	<u>1,079</u>	<u>9,072</u>	<u>294</u>	<u>-</u>
Total deferred inflows of resources	<u>10,445</u>	<u>1,079</u>	<u>9,072</u>	<u>294</u>	<u>-</u>
<u>FUND BALANCES</u>					
Nonspendable	1,178	45	-	-	1,133
Restricted	58,508	48,376	3,893	6,217	22
Committed	3,837	3,829	-	8	-
Assigned	2,656	2,656	-	-	-
	<u>66,179</u>	<u>54,906</u>	<u>3,893</u>	<u>6,225</u>	<u>1,155</u>
Total fund balances	<u>66,179</u>	<u>54,906</u>	<u>3,893</u>	<u>6,225</u>	<u>1,155</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 95,189</u>	<u>\$ 69,938</u>	<u>\$ 12,965</u>	<u>\$ 11,131</u>	<u>\$ 1,155</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, 2017
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 7,120	\$ 7,120	\$ -	\$ -	\$ -
Licenses, permits, and franchises	124	124	-	-	-
Fines, forfeitures, and penalties	89	89	-	-	-
Revenues from use of money and property	1,162	643	83	428	8
Aid from other governmental units	79,898	79,898	-	-	-
Charges for services	24,245	23,795	430	20	-
Other	3,136	3,136	-	-	-
Total revenues	<u>115,774</u>	<u>114,805</u>	<u>513</u>	<u>448</u>	<u>8</u>
Expenditures:					
Current:					
Public protection	25,847	25,847	-	-	-
Public ways and facilities	23	-	-	23	-
Health and sanitation services	60,885	60,885	-	-	-
Public assistance	20,497	20,497	-	-	-
Education	8,314	8,314	-	-	-
Recreation	147	147	-	-	-
Capital outlay	5,126	45	-	5,081	-
Debt service:					
Principal retirement	5,477	-	5,477	-	-
Interest and fiscal charges	2,140	-	2,140	-	-
Payment to refunding escrow agent	2,713	-	2,713	-	-
Refunding bond issuance costs	35	-	35	-	-
Total expenditures	<u>131,204</u>	<u>115,735</u>	<u>10,365</u>	<u>5,104</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,430)</u>	<u>(930)</u>	<u>(9,852)</u>	<u>(4,656)</u>	<u>8</u>
Other financing sources (uses):					
Gain from insurance recovery	26	26	-	-	-
Refunding bonds issued	4,615	-	4,615	-	-
Premium on refunding bonds issued	615	-	615	-	-
Payment to refunding escrow agent	(5,172)	-	(5,172)	-	-
Transfers in	20,692	6,570	9,095	5,027	-
Transfers out	(1,979)	(491)	(1)	(1,487)	-
Total other financing sources (uses)	<u>18,797</u>	<u>6,105</u>	<u>9,152</u>	<u>3,540</u>	<u>-</u>
Net change in fund balances	3,367	5,175	(700)	(1,116)	8
Fund balances - beginning	<u>62,812</u>	<u>49,731</u>	<u>4,593</u>	<u>7,341</u>	<u>1,147</u>
Fund balances - ending	<u>\$ 66,179</u>	<u>\$ 54,906</u>	<u>\$ 3,893</u>	<u>\$ 6,225</u>	<u>\$ 1,155</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, 2017
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Wildlife Fund
<u>ASSETS</u>				
Cash and investments	\$ 47,509	\$ 4,164	\$ 51	\$ -
Receivables, net	18,220	173	462	1
Due from other funds	3,079	65	-	-
Inventories and other assets	51	-	-	-
Long-term receivables	1,079	-	426	-
	<u>69,938</u>	<u>4,402</u>	<u>939</u>	<u>1</u>
Total assets	<u>\$ 69,938</u>	<u>\$ 4,402</u>	<u>\$ 939</u>	<u>\$ 1</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 7,500	\$ 290	\$ 397	\$ -
Accrued liabilities	2,075	183	-	-
Due to other funds	1,348	33	-	-
Due to other governmental agencies	2,398	-	71	-
Unearned revenue	597	-	45	-
Advances from other funds	35	-	-	-
	<u>13,953</u>	<u>506</u>	<u>513</u>	<u>-</u>
Total liabilities	<u>13,953</u>	<u>506</u>	<u>513</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	<u>1,079</u>	<u>-</u>	<u>426</u>	<u>-</u>
Total deferred inflows of resources	<u>1,079</u>	<u>-</u>	<u>426</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	45	-	-	-
Restricted	48,376	1,337	-	1
Committed	3,829	-	-	-
Assigned	2,656	2,559	-	-
	<u>54,906</u>	<u>3,896</u>	<u>-</u>	<u>1</u>
Total fund balances	<u>54,906</u>	<u>3,896</u>	<u>-</u>	<u>1</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 69,938</u>	<u>\$ 4,402</u>	<u>\$ 939</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2017
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 174	\$ 7,396	\$ 122	<u>ASSETS</u>
7	62	296	Cash and investments
-	707	-	Receivables, net
-	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term receivables
\$ 181	\$ 8,165	\$ 418	Total assets
\$ 16	\$ 172	\$ 253	<u>LIABILITIES</u>
-	218	116	Accounts payable
-	194	14	Accrued liabilities
1	119	-	Due to other funds
-	60	-	Due to other governmental agencies
-	-	35	Unearned revenue
-	-	-	Advances from other funds
17	763	418	Total liabilities
-	-	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	Unavailable revenue
-	-	-	Total deferred inflows of resources
-	-	-	<u>FUND BALANCES</u>
164	3,476	-	Nonspendable
-	3,829	-	Restricted
-	97	-	Committed
-	-	-	Assigned
164	7,402	-	Total fund balances
\$ 181	\$ 8,165	\$ 418	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2017
 (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	\$ 25	\$ 2,198	\$ 1,052
Receivables, net	-	13	1,154
Due from other funds	-	181	766
Inventories and other assets	-	45	-
Long-term receivables	-	-	-
	<u>25</u>	<u>2,437</u>	<u>2,972</u>
Total assets	<u>\$ 25</u>	<u>\$ 2,437</u>	<u>\$ 2,972</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 80	\$ 732
Accrued liabilities	-	41	31
Due to other funds	-	17	2
Due to other governmental agencies	-	-	2,207
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>-</u>	<u>138</u>	<u>2,972</u>
Total liabilities	<u>-</u>	<u>138</u>	<u>2,972</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	-	45	-
Restricted	25	2,254	-
Committed	-	-	-
Assigned	-	-	-
	<u>25</u>	<u>2,299</u>	<u>-</u>
Total fund balances	<u>25</u>	<u>2,299</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25</u>	<u>\$ 2,437</u>	<u>\$ 2,972</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2017
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 349	\$ 31,923	\$ -	\$ 55	<u>ASSETS</u>
691	15,361	-	-	Cash and investments
1	1,359	-	-	Receivables, net
6	-	-	-	Due from other funds
-	-	653	-	Inventories and other assets
-	-	-	-	Long-term receivables
\$ 1,047	\$ 48,643	\$ 653	\$ 55	Total assets
\$ 9	\$ 5,551	\$ -	\$ -	<u>LIABILITIES</u>
670	816	-	-	Accounts payable
17	1,070	-	1	Accrued liabilities
-	-	-	-	Due to other funds
345	147	-	-	Due to other governmental agencies
-	-	-	-	Unearned revenue
-	-	-	-	Advances from other funds
1,041	7,584	-	1	Total liabilities
-	-	653	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	653	-	Unavailable revenue
-	-	653	-	Total deferred inflows of resources
-	-	-	-	<u>FUND BALANCES</u>
6	41,059	-	54	Nonspendable
-	-	-	-	Restricted
-	-	-	-	Committed
-	-	-	-	Assigned
6	41,059	-	54	Total fund balances
\$ 1,047	\$ 48,643	\$ 653	\$ 55	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, 2017
 (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	\$ 7,120	\$ 6,008	\$ -	\$ -
Licenses, permits, and franchises	124	-	-	-
Fines, forfeitures, and penalties	89	1	-	-
Revenues from use of money and property	643	161	-	1
Aid from other governmental units	79,898	531	1,768	-
Charges for services	23,795	123	-	8
Other	3,136	263	-	-
	<u>114,805</u>	<u>7,087</u>	<u>1,768</u>	<u>9</u>
Total revenues				
Expenditures:				
Current:				
Public protection	25,847	-	-	4
Health and sanitation services	60,885	-	-	-
Public assistance	20,497	-	1,360	-
Education	8,314	8,314	-	-
Recreation	147	-	-	-
Capital outlay	45	-	-	-
	<u>115,735</u>	<u>8,314</u>	<u>1,360</u>	<u>4</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(930)</u>	<u>(1,227)</u>	<u>408</u>	<u>5</u>
Other financing sources (uses):				
Gain from insurance recovery	26	-	-	-
Transfers in	6,570	800	-	-
Transfers out	(491)	(52)	(408)	(5)
	<u>6,105</u>	<u>748</u>	<u>(408)</u>	<u>(5)</u>
Total other financing sources (uses)				
Net change in fund balances	5,175	(479)	-	-
Fund balances - beginning	<u>49,731</u>	<u>4,375</u>	<u>-</u>	<u>1</u>
Fund balances - ending	<u>\$ 54,906</u>	<u>\$ 3,896</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, 2017
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,112	\$ -	Revenues:
124	-	-	Taxes
65	10	-	Licenses, permits, and franchises
1	58	1	Fines, forfeitures, and penalties
-	8	6,883	Revenues from use of money and property
-	1,739	-	Aid from other governmental units
-	-	-	Charges for services
-	-	-	Other
<u>190</u>	<u>2,927</u>	<u>6,884</u>	Total revenues
			Expenditures:
-	2,567	-	Current:
-	-	-	Public protection
168	-	6,884	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	-	-	Recreation
-	-	-	Capital outlay
<u>168</u>	<u>2,567</u>	<u>6,884</u>	Total expenditures
<u>22</u>	<u>360</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)
<u>22</u>	<u>360</u>	<u>-</u>	Net change in fund balances
<u>142</u>	<u>7,042</u>	<u>-</u>	Fund balances - beginning
<u>\$ 164</u>	<u>\$ 7,402</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, 2017
 (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	13	-	-
Revenues from use of money and property	-	14	7
Aid from other governmental units	-	-	6,326
Charges for services	-	-	-
Other	-	2,633	-
	<u>13</u>	<u>2,647</u>	<u>6,333</u>
Total revenues			
Expenditures:			
Current:			
Public protection	15	2,507	-
Health and sanitation services	-	-	-
Public assistance	-	-	12,085
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	-	-
	<u>15</u>	<u>2,507</u>	<u>12,085</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(2)</u>	<u>140</u>	<u>(5,752)</u>
Other financing sources (uses):			
Gain from insurance recovery	-	-	-
Transfers in	-	-	5,752
Transfers out	-	(26)	-
	<u>-</u>	<u>(26)</u>	<u>5,752</u>
Total other financing sources (uses)			
Net change in fund balances	(2)	114	-
Fund balances - beginning	<u>27</u>	<u>2,185</u>	<u>-</u>
Fund balances - ending	<u>\$ 25</u>	<u>\$ 2,299</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, 2017
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ - - - 9 20,757 - 22 <hr/> 20,788	\$ - - - 391 43,625 21,880 212 <hr/> 66,108	\$ - - - - - - - <hr/> -	\$ - - - - - - 45 6 <hr/> 51	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
20,754 - - - - 40 <hr/> 20,794	- 60,885 - - - 5 <hr/> 60,890	- - - - - - - <hr/> -	- - - - 147 - <hr/> 147	Expenditures: Current: Public protection Health and sanitation services Public assistance Education Recreation Capital outlay Total expenditures
(6)	5,218	-	(96)	Excess (deficiency) of revenues over (under) expenditures
- 7 - <hr/> 7	26 - - <hr/> 26	- - - <hr/> -	- 11 - <hr/> 11	Other financing sources (uses): Gain from insurance recovery Transfers in Transfers out Total other financing sources (uses)
1	5,244	-	(85)	Net change in fund balances
5	35,815	-	139	Fund balances - beginning
\$ 6	\$ 41,059	\$ -	\$ 54	Fund balances - ending

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 5,605	\$ 5,912	\$ 6,008	\$ 96
Fines, forfeitures, and penalties	2	2	1	(1)
Revenues from use of money and property	142	142	170	28
Aid from other governmental units	491	608	531	(77)
Charges for services	135	115	123	8
Other	1,175	1,188	558	(630)
Amounts available for appropriation	<u>7,550</u>	<u>7,967</u>	<u>7,391</u>	<u>(576)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	4,790	5,034	5,034	-
Services and supplies	3,567	4,398	3,280	1,118
Total education	<u>8,357</u>	<u>9,432</u>	<u>8,314</u>	<u>1,118</u>
Capital outlay	741	-	-	-
Total charges to appropriations	<u>9,098</u>	<u>9,432</u>	<u>8,314</u>	<u>1,118</u>
Deficiency of revenues under expenditures	<u>(1,548)</u>	<u>(1,465)</u>	<u>(923)</u>	<u>542</u>
Other financing sources (uses):				
Transfers in	804	804	800	(4)
Transfers out	-	(52)	(52)	-
Total other financing sources (uses)	<u>804</u>	<u>752</u>	<u>748</u>	<u>(4)</u>
Deficiency of revenues and other sources under expenditures and other uses	(744)	(713)	(175)	538
Fund balances - beginning	<u>4,375</u>	<u>4,375</u>	<u>4,375</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,631</u>	<u>\$ 3,662</u>	<u>\$ 4,200</u>	<u>\$ 538</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ 2,910	\$ 5,870	\$ 1,768	\$ (4,102)
Amounts available for appropriation	<u>2,910</u>	<u>5,870</u>	<u>1,768</u>	<u>(4,102)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	1,745	4,113	857	3,256
Other charges	<u>650</u>	<u>1,217</u>	<u>503</u>	<u>714</u>
Total public assistance	<u>2,395</u>	<u>5,330</u>	<u>1,360</u>	<u>3,970</u>
Total charges to appropriations	<u>2,395</u>	<u>5,330</u>	<u>1,360</u>	<u>3,970</u>
Excess of revenues over expenditures	<u>515</u>	<u>540</u>	<u>408</u>	<u>(132)</u>
Other financing uses:				
Transfers out	<u>(515)</u>	<u>(540)</u>	<u>(408)</u>	<u>132</u>
Total other financing uses	<u>(515)</u>	<u>(540)</u>	<u>(408)</u>	<u>132</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	-	-
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
 FISH AND WILDLIFE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ 15	\$ 15	\$ 8	\$ (7)
Amounts available for appropriation	<u>15</u>	<u>15</u>	<u>8</u>	<u>(7)</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>11</u>	<u>11</u>	<u>4</u>	<u>(7)</u>
Other financing uses:				
Transfers out	<u>(12)</u>	<u>(12)</u>	<u>(5)</u>	<u>7</u>
Total other financing uses	<u>(12)</u>	<u>(12)</u>	<u>(5)</u>	<u>7</u>
Deficiency of revenues under expenditures and other uses	(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>\$ -</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ 124	\$ (27)
Fines, forfeitures, and penalties	52	52	65	13
Revenues from use of money and property	-	-	1	1
Amounts available for appropriation	<u>203</u>	<u>203</u>	<u>190</u>	<u>(13)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	208	208	168	40
Total public assistance	<u>208</u>	<u>208</u>	<u>168</u>	<u>40</u>
Total charges to appropriations	<u>208</u>	<u>208</u>	<u>168</u>	<u>40</u>
Excess (deficiency) of revenues over (under) expenditures	(5)	(5)	22	27
Fund balances - beginning	<u>142</u>	<u>142</u>	<u>142</u>	<u>-</u>
Fund balances - ending	<u>\$ 137</u>	<u>\$ 137</u>	<u>\$ 164</u>	<u>\$ 27</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 1,097	\$ 1,097	\$ 1,112	\$ 15
Fines, forfeitures, and penalties	1	1	10	9
Revenues from use of money and property	40	40	70	30
Aid from other governmental units	12	12	8	(4)
Charges for services	<u>1,738</u>	<u>1,738</u>	<u>1,739</u>	<u>1</u>
Amounts available for appropriation	<u>2,888</u>	<u>2,888</u>	<u>2,939</u>	<u>51</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,471</u>	<u>3,471</u>	<u>2,567</u>	<u>904</u>
Total public protection	3,471	3,471	2,567	904
Capital outlay	<u>3,752</u>	<u>3,752</u>	-	<u>3,752</u>
Total charges to appropriations	<u>7,223</u>	<u>7,223</u>	<u>2,567</u>	<u>4,656</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,335)</u>	<u>(4,335)</u>	<u>372</u>	<u>4,707</u>
Other financing sources:				
Issuance of long-term debt	3,502	3,502	-	(3,502)
Gain from insurance recovery	<u>4</u>	<u>4</u>	-	<u>(4)</u>
Total other financing sources	<u>3,506</u>	<u>3,506</u>	-	<u>(3,506)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(829)	(829)	372	1,201
Fund balances - beginning	<u>7,042</u>	<u>7,042</u>	<u>7,042</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,213</u>	<u>\$ 6,213</u>	<u>\$ 7,414</u>	<u>\$ 1,201</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	8,429	8,429	6,883	(1,546)
Amounts available for appropriation	<u>8,429</u>	<u>8,429</u>	<u>6,884</u>	<u>(1,545)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,769	3,769	3,571	198
Services and supplies	2,536	2,522	1,287	1,235
Other charges	2,319	2,270	2,026	244
Total public assistance	<u>8,624</u>	<u>8,561</u>	<u>6,884</u>	<u>1,677</u>
Total charges to appropriations	<u>8,624</u>	<u>8,561</u>	<u>6,884</u>	<u>1,677</u>
Excess (deficiency) of revenues over (under) expenditures	(195)	(132)	-	132
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (195)</u>	<u>\$ (132)</u>	<u>\$ -</u>	<u>\$ 132</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ -	\$ -	\$ 27	\$ 27
Other	20	20	-	(20)
Amounts available for appropriation	<u>20</u>	<u>20</u>	<u>27</u>	<u>7</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>20</u>	<u>20</u>	<u>15</u>	<u>5</u>
Total public protection	<u>20</u>	<u>20</u>	<u>15</u>	<u>5</u>
Total charges to appropriations	<u>20</u>	<u>20</u>	<u>15</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	12	12
Fund balances - beginning	<u>27</u>	<u>27</u>	<u>27</u>	<u>-</u>
Fund balances - ending	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 39</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, 2017
 (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	\$ 17	\$ (3)
Other	1,648	1,648	2,633	985
Amounts available for appropriation	<u>1,668</u>	<u>1,668</u>	<u>2,650</u>	<u>982</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,339	1,287	1,195	92
Services and supplies	1,443	1,469	1,312	157
Contingencies	68	68	-	68
Total public protection	<u>2,850</u>	<u>2,824</u>	<u>2,507</u>	<u>317</u>
Total charges to appropriations	<u>2,850</u>	<u>2,824</u>	<u>2,507</u>	<u>317</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,182)</u>	<u>(1,156)</u>	<u>143</u>	<u>1,299</u>
Other financing uses:				
Transfers out	-	(26)	(26)	-
Total other financing uses	<u>-</u>	<u>(26)</u>	<u>(26)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	(1,182)	(1,182)	117	1,299
Fund balances - beginning	<u>2,185</u>	<u>2,185</u>	<u>2,185</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,003</u>	<u>\$ 1,003</u>	<u>\$ 2,302</u>	<u>\$ 1,299</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, 2017
 (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	\$ -	\$ -	\$ 9	\$ 9
Aid from other governmental units	7,049	7,049	6,324	(725)
Amounts available for appropriation	<u>7,049</u>	<u>7,049</u>	<u>6,333</u>	<u>(716)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	861	861	591	270
Services and supplies	41	81	-	81
Other charges	11,000	11,495	11,494	1
Total public assistance	<u>11,902</u>	<u>12,437</u>	<u>12,085</u>	<u>352</u>
Total charges to appropriations	<u>11,902</u>	<u>12,437</u>	<u>12,085</u>	<u>352</u>
Deficiency of revenues under expenditures	<u>(4,853)</u>	<u>(5,388)</u>	<u>(5,752)</u>	<u>(364)</u>
Other financing sources:				
Transfers in	4,850	5,385	5,752	367
Total other financing sources	<u>4,850</u>	<u>5,385</u>	<u>5,752</u>	<u>367</u>
Deficiency of revenues and other sources under expenditures	(3)	(3)	-	3
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (3)</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ 3</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ 7	\$ 5
Aid from other governmental units	21,626	21,626	20,757	(869)
Other	-	-	22	22
Amounts available for appropriation	<u>21,628</u>	<u>21,628</u>	<u>20,786</u>	<u>(842)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	19,258	19,228	18,513	715
Services and supplies	2,376	2,376	2,241	135
Total public protection	<u>21,634</u>	<u>21,604</u>	<u>20,754</u>	<u>850</u>
Capital outlay	10	40	40	-
Total charges to appropriations	<u>21,644</u>	<u>21,644</u>	<u>20,794</u>	<u>850</u>
Deficiency of revenues under expenditures	<u>(16)</u>	<u>(16)</u>	<u>(8)</u>	<u>8</u>
Other financing sources:				
Transfers in	15	15	7	(8)
Total other financing sources	<u>15</u>	<u>15</u>	<u>7</u>	<u>(8)</u>
Deficiency of revenues and other sources under expenditures	(1)	(1)	(1)	-
Fund balances - beginning	<u>5</u>	<u>5</u>	<u>5</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, 2017
 (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	\$ 241	\$ 241	\$ 427	\$ 186
Aid from other governmental units	39,671	41,206	43,625	2,419
Charges for services	22,846	23,339	21,880	(1,459)
Other	-	-	212	212
Amounts available for appropriation	<u>62,758</u>	<u>64,786</u>	<u>66,144</u>	<u>1,358</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	26,438	26,805	23,470	3,335
Services and supplies	36,756	37,393	29,857	7,536
Other charges	7,745	7,895	7,558	337
Total health and sanitation services	<u>70,939</u>	<u>72,093</u>	<u>60,885</u>	<u>11,208</u>
Capital outlay	-	873	5	868
Total charges to appropriations	<u>70,939</u>	<u>72,966</u>	<u>60,890</u>	<u>12,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,181)</u>	<u>(8,180)</u>	<u>5,254</u>	<u>13,434</u>
Other financing sources:				
Gain from insurance recovery	257	257	26	(231)
Total other financing sources	<u>257</u>	<u>257</u>	<u>26</u>	<u>(231)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(7,924)	(7,923)	5,280	13,203
Fund balances - beginning	<u>35,815</u>	<u>35,815</u>	<u>35,815</u>	<u>-</u>
Fund balances - ending	<u>\$ 27,891</u>	<u>\$ 27,892</u>	<u>\$ 41,095</u>	<u>\$ 13,203</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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, 2017
 (In Thousands)

NYELAND ACRES COMMUNITY CENTER CFD				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 1	\$ 1
Charges for services	50	50	45	(5)
Other	66	66	6	(60)
Amounts available for appropriation	<u>116</u>	<u>116</u>	<u>52</u>	<u>(64)</u>
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	241	241	143	98
Other charges	4	4	4	-
Total recreation and cultural services	<u>245</u>	<u>245</u>	<u>147</u>	<u>98</u>
Total charges to appropriations	<u>245</u>	<u>245</u>	<u>147</u>	<u>98</u>
Deficiency of revenues under expenditures	<u>(129)</u>	<u>(129)</u>	<u>(95)</u>	<u>34</u>
Other financing sources:				
Transfers in	-	-	11	11
Total other financing sources	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
Deficiency of revenues and other sources under expenditures	(129)	(129)	(84)	45
Fund balances - beginning	<u>139</u>	<u>139</u>	<u>139</u>	<u>-</u>
Fund balances - ending	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 55</u>	<u>\$ 45</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ 6	\$ 6	\$ 9	\$ 3
Aid from other governmental units	1,375	1,585	206	(1,379)
Charges for services	56	56	53	(3)
Amounts available for appropriation	<u>1,437</u>	<u>1,647</u>	<u>268</u>	<u>(1,379)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	3,355	2,844	1,461	1,383
Other charges	-	1	-	1
Total public protection	<u>3,355</u>	<u>2,845</u>	<u>1,461</u>	<u>1,384</u>
Capital outlay	2,062	2,572	766	1,806
Total charges to appropriations	<u>5,417</u>	<u>5,417</u>	<u>2,227</u>	<u>3,190</u>
Deficiency of revenues under expenditures	<u>(3,980)</u>	<u>(3,770)</u>	<u>(1,959)</u>	<u>1,811</u>
Other financing sources:				
Transfers in	1,625	1,625	1,625	-
Total other financing sources	<u>1,625</u>	<u>1,625</u>	<u>1,625</u>	<u>-</u>
Deficiency of revenues and other sources under expenditures	(2,355)	(2,145)	(334)	1,811
Fund balances - beginning	<u>2,044</u>	<u>2,044</u>	<u>2,044</u>	<u>-</u>
Fund balances - ending	<u>\$ (311)</u>	<u>\$ (101)</u>	<u>\$ 1,710</u>	<u>\$ 1,811</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 Public Financing Authority's (PFA) Tax Exempt Commercial Paper Notes (TECP), the 2009 Certificates of Participation (2009 COPs), the Lease Revenue Bonds, Series 2013A and Series 2013B (LRB 2013A and LRB 2013B, respectively), the Lease Revenue Refunding Bonds, Series 2016A (LRRB 2016A), and the Certificates of Participation issued to the United States Department of Agriculture (USDA COPs). The 2009 COPs refunded the Public Facilities Corporation (PFC) 1998 Certificates of Participation and the PFA 2001 Certificates of Participation 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. The LRB 2013A financed a new replacement wing of the Ventura County Medical Center and retired \$20,656,000 of TECP. The LRB 2013B financed the acquisition of an office building located at 1911 Williams Drive in Oxnard and refunded the 2003 Certificates of Participation. The LRRB 2016A were used to advance refund the 2009 COPs. The USDA COPs were used to fund the Waterworks District No. 19 Water Infrastructure Project. This fund receives lease revenue payments in compliance with lease-purchase agreements. These payments are accumulated for making payment of principal and interest on these debt issues.

COUNTY SERVICE AREA #34

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

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 JUNE 30, 2017
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>County Service Area #34</u>
<u>ASSETS</u>			
Cash and investments	\$ 3,855	\$ 3,341	\$ 514
Receivables, net	377	29	348
Due from other funds	7	7	-
Long-term receivables	<u>8,726</u>	<u>-</u>	<u>8,726</u>
Total assets	<u>\$ 12,965</u>	<u>\$ 3,377</u>	<u>\$ 9,588</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	\$ 9,072	\$ -	\$ 9,072
Total deferred inflows of resources	<u>9,072</u>	<u>-</u>	<u>9,072</u>
<u>FUND BALANCES</u>			
Restricted	<u>3,893</u>	<u>3,377</u>	<u>516</u>
Total fund balances	<u>3,893</u>	<u>3,377</u>	<u>516</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,965</u>	<u>\$ 3,377</u>	<u>\$ 9,588</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, 2017
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 83	\$ 80	\$ 3
Charges for services	430	-	430
Total revenues	<u>513</u>	<u>80</u>	<u>433</u>
Expenditures:			
Current:			
Debt service:			
Principal retirement	5,477	5,198	279
Interest and fiscal charges	2,140	1,962	178
Payment to refunding escrow agent	2,713	2,713	-
Refunding bond issuance costs	35	35	-
Total expenditures	<u>10,365</u>	<u>9,908</u>	<u>457</u>
Deficiency of revenues under expenditures	<u>(9,852)</u>	<u>(9,828)</u>	<u>(24)</u>
Other financing sources (uses):			
Refunding bonds issued	4,615	4,615	-
Premium on refunding bonds issued	615	615	-
Payment to refunding escrow agent	(5,172)	(5,172)	-
Transfers in	9,095	9,095	-
Transfers out	(1)	(1)	-
Total other financing sources (uses)	<u>9,152</u>	<u>9,152</u>	<u>-</u>
Net change in fund balances	(700)	(676)	(24)
Fund balances - beginning	<u>4,593</u>	<u>4,053</u>	<u>540</u>
Fund balances - ending	<u><u>\$ 3,893</u></u>	<u><u>\$ 3,377</u></u>	<u><u>\$ 516</u></u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ 3	\$ 3	\$ 4	\$ 1
Charges for services	455	455	430	(25)
Amounts available for appropriation	<u>458</u>	<u>458</u>	<u>434</u>	<u>(24)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	279	279	279	-
Interest and fiscal charges	178	178	178	-
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>1</u>	<u>(23)</u>	<u>(24)</u>
Fund balances - beginning	<u>540</u>	<u>540</u>	<u>540</u>	<u>-</u>
Fund balances - ending	<u>\$ 541</u>	<u>\$ 541</u>	<u>\$ 517</u>	<u>\$ (24)</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 Public Facilities Corporation (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 COPs issued in 2003. 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.

TODD ROAD JAIL EXPANSION

Established to account for the design and construction of a new Health and Programming Unit (HPU) at the Todd Road Jail (TRJ). On May 10, 2016 the Board of Supervisors (BOS) accepted an award in the amount of \$55,137,000 from the State of California's Board of State and Community Corrections (BSCC). These funds were made available by Senate Bill 863, Chapter 37, which formed the Adult Local Criminal Justice Facilities Construction Financing Program. A 10 percent match from the County, in the amount of \$6,127,000 is required. Once constructed, the new HPU will be a 64-bed facility used to house inmates with medical and mental health special needs.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2017
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>
<u>ASSETS</u>				
Cash and investments	\$ 10,649	\$ 6,097	\$ 11	\$ 4,541
Receivables, net	182	136	34	12
Due from other funds	39	36	-	3
Long-term receivables	<u>261</u>	<u>-</u>	<u>261</u>	<u>-</u>
Total assets	<u>\$ 11,131</u>	<u>\$ 6,269</u>	<u>\$ 306</u>	<u>\$ 4,556</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 110	\$ -	\$ -	\$ 110
Due to other funds	4,501	4,498	3	-
Deferred revenue	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total liabilities	<u>4,612</u>	<u>4,498</u>	<u>4</u>	<u>110</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	<u>294</u>	<u>-</u>	<u>294</u>	<u>-</u>
Total deferred inflows of resources	<u>294</u>	<u>-</u>	<u>294</u>	<u>-</u>
<u>FUND BALANCES</u>				
Restricted	6,217	1,771	-	4,446
Committed	<u>8</u>	<u>-</u>	<u>8</u>	<u>-</u>
Total fund balances	<u>6,225</u>	<u>1,771</u>	<u>8</u>	<u>4,446</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,131</u>	<u>\$ 6,269</u>	<u>\$ 306</u>	<u>\$ 4,556</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, 2017
 (In Thousands)

	Total	Public Financing Authority	Santa Rosa Road Assessment District	Todd Road Jail Expansion
Revenues:				
Revenues from use of money and property	\$ 428	\$ 390	\$ 2	\$ 36
Charges for services	20	-	20	-
Total revenues	448	390	22	36
Expenditures:				
Current:				
Public ways and facilities	23	-	23	-
Capital outlay	5,081	4,464	-	617
Total expenditures	5,104	4,464	23	617
Deficiency of revenues under expenditures	(4,656)	(4,074)	(1)	(581)
Other financing sources (uses):				
Transfers in	5,027	-	-	5,027
Transfers out	(1,487)	(1,487)	-	-
Total other financing sources (uses)	3,540	(1,487)	-	5,027
Net change in fund balances	(1,116)	(5,561)	(1)	4,446
Fund balances - beginning	7,341	7,332	9	-
Fund balances - ending	\$ 6,225	\$ 1,771	\$ 8	\$ 4,446

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	\$ 23	\$ 23	\$ 20	\$ (3)
Amounts available for appropriation	23	23	20	(3)
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	23	23	23	-
Total public ways and facilities	23	23	23	-
Total charges to appropriations	23	23	23	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(3)	(3)
Fund balances - beginning	9	9	9	-
Fund balances - ending	\$ 9	\$ 9	\$ 6	\$ (3)

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 TODD ROAD JAIL EXPANSION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (In Thousands)

TODD ROAD JAIL EXPANSION				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 34	\$ 34
Amounts available for appropriation	-	-	34	34
Charges to appropriations (outflows):				
Capital outlay	-	5,027	617	4,410
Total charges to appropriations	-	5,027	617	4,410
Excess (deficiency) of revenues over (under) expenditures	-	(5,027)	(583)	4,444
Other financing sources:				
Transfers in	-	5,027	5,027	-
Total other financing sources	-	5,027	5,027	-
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	4,444	4,444
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ 4,444	\$ 4,444

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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, 2017
 (In Thousands)

	GEORGE D. LYON PERMANENT FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 4	\$ 4	\$ 9	\$ 5
Amounts available for appropriation	4	4	9	5
Charges to appropriations (outflows):				
Excess of revenues over expenditures	4	4	9	5
Other financing uses:				
Transfers out	(4)	(4)	-	4
Total other financing uses	(4)	(4)	-	4
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	9	9
Fund balances - beginning	1,147	1,147	1,147	-
Fund balances - ending	\$ 1,147	\$ 1,147	\$ 1,156	\$ 9