

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2020
 (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	\$ 94,906	\$ 76,437	\$ 4,275	\$ 13,040	\$ 1,154
Receivables, net	15,916	14,425	398	1,089	4
Due from other funds	3,166	2,828	213	122	3
Inventories and other assets	43	43	-	-	-
Long-term receivables	35,543	27,944	7,599	-	-
	<u>\$ 149,574</u>	<u>\$ 121,677</u>	<u>\$ 12,485</u>	<u>\$ 14,251</u>	<u>\$ 1,161</u>
Total assets					
<u>LIABILITIES</u>					
Accounts payable	\$ 8,946	\$ 8,522	\$ -	\$ 424	\$ -
Accrued liabilities	2,848	2,848	-	-	-
Due to other funds	2,444	939	65	1,440	-
Unearned revenue	6,439	6,439	-	-	-
Advances from other funds	4,135	35	-	4,100	-
	<u>24,812</u>	<u>18,783</u>	<u>65</u>	<u>5,964</u>	<u>-</u>
Total liabilities					
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	36,835	28,822	7,955	58	-
	<u>36,835</u>	<u>28,822</u>	<u>7,955</u>	<u>58</u>	<u>-</u>
Total deferred inflows of resources					
<u>FUND BALANCES</u>					
Nonspendable	1,170	37	-	-	1,133
Restricted	78,543	65,980	4,465	8,070	28
Committed	3,597	3,438	-	159	-
Assigned	4,617	4,617	-	-	-
	<u>87,927</u>	<u>74,072</u>	<u>4,465</u>	<u>8,229</u>	<u>1,161</u>
Total fund balances					
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 149,574</u>	<u>\$ 121,677</u>	<u>\$ 12,485</u>	<u>\$ 14,251</u>	<u>\$ 1,161</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, 2020
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 8,236	\$ 8,236	\$ -	\$ -	\$ -
Licenses, permits, and franchises	98	98	-	-	-
Fines, forfeitures, and penalties	88	88	-	-	-
Revenues from use of money and property	2,275	1,679	180	395	21
Aid from other governmental units	89,874	84,811	-	5,063	-
Charges for services	24,625	24,159	463	3	-
Other	3,037	3,037	-	-	-
Total revenues	128,233	122,108	643	5,461	21
Expenditures:					
Current:					
Public protection	28,268	28,268	-	-	-
Health and sanitation services	64,699	64,699	-	-	-
Public assistance	28,913	28,913	-	-	-
Education	8,299	8,299	-	-	-
Recreation	40	40	-	-	-
Capital outlay	6,558	134	-	6,424	-
Debt service:					
Principal retirement	6,986	-	6,986	-	-
Interest and fiscal charges	1,738	2	1,736	-	-
Refunding bond issuance costs	13	-	13	-	-
Total expenditures	145,514	130,355	8,735	6,424	-
Excess (deficiency) of revenues over (under) expenditures	<u>(17,281)</u>	<u>(8,247)</u>	<u>(8,092)</u>	<u>(963)</u>	<u>21</u>
Other financing sources (uses):					
Gain from insurance recovery	18	18	-	-	-
Issuance of long-term debt	2,500	-	-	2,500	-
Refunding bonds issued	3,107	-	3,107	-	-
Payment to refunding escrow agent	(3,978)	-	(3,978)	-	-
Transfers in	20,779	10,371	8,359	2,049	-
Transfers out	(2,652)	(2,559)	(50)	-	(43)
Total other financing sources (uses)	19,774	7,830	7,438	4,549	(43)
Net change in fund balances	2,493	(417)	(654)	3,586	(22)
Fund balances - beginning	<u>85,434</u>	<u>74,489</u>	<u>5,119</u>	<u>4,643</u>	<u>1,183</u>
Fund balances - ending	<u>\$ 87,927</u>	<u>\$ 74,072</u>	<u>\$ 4,465</u>	<u>\$ 8,229</u>	<u>\$ 1,161</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 Community Center CFD to provide funding for the annual maintenance costs of the Nyeland Acres Community Center CFD 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, 2020
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Wildlife Fund
<u>ASSETS</u>				
Cash and investments	\$ 76,437	\$ 7,155	\$ 5,518	\$ -
Receivables, net	14,425	421	1,064	1
Due from other funds	2,828	280	50	-
Inventories and other assets	43	-	-	-
Long-term receivables	27,944	175	14,834	-
	<u>121,677</u>	<u>8,031</u>	<u>21,466</u>	<u>1</u>
Total assets	<u>\$ 121,677</u>	<u>\$ 8,031</u>	<u>\$ 21,466</u>	<u>\$ 1</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 8,522	\$ 232	\$ 927	\$ -
Accrued liabilities	2,848	251	-	-
Due to other funds	939	44	258	-
Unearned revenue	6,439	975	5,447	-
Advances from other funds	35	-	-	-
	<u>18,783</u>	<u>1,502</u>	<u>6,632</u>	<u>-</u>
Total liabilities	<u>18,783</u>	<u>1,502</u>	<u>6,632</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	28,822	175	14,834	-
	<u>28,822</u>	<u>175</u>	<u>14,834</u>	<u>-</u>
Total deferred inflows of resources	<u>28,822</u>	<u>175</u>	<u>14,834</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	37	-	-	-
Restricted	65,980	1,759	-	1
Committed	3,438	-	-	-
Assigned	4,617	4,595	-	-
	<u>74,072</u>	<u>6,354</u>	<u>-</u>	<u>1</u>
Total fund balances	<u>74,072</u>	<u>6,354</u>	<u>-</u>	<u>1</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 121,677</u>	<u>\$ 8,031</u>	<u>\$ 21,466</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2020
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 278	\$ 8,338	\$ 152	<u>ASSETS</u>
6	96	340	Cash and investments
1	60	49	Receivables, net
-	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term receivables
<u>\$ 285</u>	<u>\$ 8,494</u>	<u>\$ 541</u>	Total assets
\$ 44	\$ 265	\$ 348	<u>LIABILITIES</u>
-	225	118	Accounts payable
-	270	40	Accrued liabilities
-	17	-	Due to other funds
-	-	-	Unearned revenue
-	-	35	Advances from other funds
<u>44</u>	<u>777</u>	<u>541</u>	Total liabilities
-	-	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	Unavailable revenue
<u>-</u>	<u>-</u>	<u>-</u>	Total deferred inflows of resources
-	-	-	<u>FUND BALANCES</u>
241	4,257	-	Nonspendable
-	3,438	-	Restricted
-	22	-	Committed
-	-	-	Assigned
<u>241</u>	<u>7,717</u>	<u>-</u>	Total fund balances
<u>\$ 285</u>	<u>\$ 8,494</u>	<u>\$ 541</u>	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2020
 (In Thousands)
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
<u>ASSETS</u>			
Cash and investments	\$ 46	\$ 3,197	\$ 531
Receivables, net	-	12	197
Due from other funds	9	179	945
Inventories and other assets	-	37	-
Long-term receivables	-	-	-
	<u>55</u>	<u>3,425</u>	<u>1,673</u>
Total assets	<u>\$ 55</u>	<u>\$ 3,425</u>	<u>\$ 1,673</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 1	\$ 48	\$ 1,619
Accrued liabilities	-	60	44
Due to other funds	-	23	10
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>1</u>	<u>131</u>	<u>1,673</u>
Total liabilities	<u>1</u>	<u>131</u>	<u>1,673</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	-	37	-
Restricted	54	3,257	-
Committed	-	-	-
Assigned	-	-	-
	<u>54</u>	<u>3,294</u>	<u>-</u>
Total fund balances	<u>54</u>	<u>3,294</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 55</u>	<u>\$ 3,425</u>	<u>\$ 1,673</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2020
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 197	\$ 50,935	\$ 1	\$ 89	ASSETS
632	11,656	-	-	Cash and investments
117	1,138	-	-	Receivables, net
6	-	-	-	Due from other funds
-	12,570	365	-	Inventories and other assets
-	-	-	-	Long-term receivables
\$ 952	\$ 76,299	\$ 366	\$ 89	Total assets
\$ 3	\$ 5,035	\$ -	\$ -	LIABILITIES
939	1,211	-	-	Accounts payable
4	288	-	2	Accrued liabilities
-	-	-	-	Due to other funds
-	-	-	-	Unearned revenue
-	-	-	-	Advances from other funds
946	6,534	-	2	Total liabilities
-	13,448	365	-	DEFERRED INFLOWS OF RESOURCES
-	13,448	365	-	Unavailable revenue
-	-	-	-	Total deferred inflows of resources
-	-	-	-	FUND BALANCES
6	56,317	1	87	Nonspendable
-	-	-	-	Restricted
-	-	-	-	Committed
-	-	-	-	Assigned
6	56,317	1	87	Total fund balances
\$ 952	\$ 76,299	\$ 366	\$ 89	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, 2020
(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	\$ 8,236	\$ 6,962	\$ -	\$ -
Licenses, permits, and franchises	98	-	-	-
Fines, forfeitures, and penalties	88	2	-	-
Revenues from use of money and property	1,679	250	21	1
Aid from other governmental units	84,811	880	7,349	-
Charges for services	24,159	96	-	4
Other	3,037	137	-	-
	<u>122,108</u>	<u>8,327</u>	<u>7,370</u>	<u>5</u>
Total revenues				
Expenditures:				
Current:				
Public protection	28,268	-	-	3
Health and sanitation services	64,699	-	-	-
Public assistance	28,913	-	5,198	-
Education	8,299	8,299	-	-
Recreation	40	-	-	-
Capital outlay	134	134	-	-
Debt service:				
Interest and fiscal charges	2	-	-	-
	<u>130,355</u>	<u>8,433</u>	<u>5,198</u>	<u>3</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(8,247)</u>	<u>(106)</u>	<u>2,172</u>	<u>2</u>
Other financing sources (uses):				
Gain from insurance recovery	18	16	-	-
Transfers in	10,371	978	-	-
Transfers out	<u>(2,559)</u>	<u>-</u>	<u>(2,172)</u>	<u>(1)</u>
	<u>7,830</u>	<u>994</u>	<u>(2,172)</u>	<u>(1)</u>
Total other financing sources (uses)				
Net change in fund balances	(417)	888	-	1
Fund balances - beginning	<u>74,489</u>	<u>5,466</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 74,072</u>	<u>\$ 6,354</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, 2020
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,274	\$ -	Revenues:
98	-	-	Taxes
57	9	-	Licenses, permits, and franchises
5	205	3	Fines, forfeitures, and penalties
-	8	5,865	Revenues from use of money and property
-	2,034	-	Aid from other governmental units
-	1	-	Charges for services
-	-	-	Other
<u>160</u>	<u>3,531</u>	<u>5,868</u>	Total revenues
			Expenditures:
			Current:
-	3,205	-	Public protection
-	-	-	Health and sanitation services
167	-	5,868	Public assistance
-	-	-	Education
-	-	-	Recreation
-	-	-	Capital outlay
			Debt service:
-	2	-	Interest and fiscal charges
<u>167</u>	<u>3,207</u>	<u>5,868</u>	Total expenditures
			Excess (deficiency) of revenues over (under)
<u>(7)</u>	<u>324</u>	<u>-</u>	expenditures
			Other financing sources (uses):
-	-	-	Gain from insurance recovery
-	30	-	Transfers in
<u>-</u>	<u>(133)</u>	<u>-</u>	Transfers out
<u>-</u>	<u>(103)</u>	<u>-</u>	Total other financing sources (uses)
(7)	221	-	Net change in fund balances
<u>248</u>	<u>7,496</u>	<u>-</u>	Fund balances - beginning
<u>\$ 241</u>	<u>\$ 7,717</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, 2020
 (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	20	-	-
Revenues from use of money and property	-	49	41
Aid from other governmental units	-	2	8,282
Charges for services	-	-	-
Other	-	2,872	-
	<u>20</u>	<u>2,923</u>	<u>8,323</u>
Total revenues			
Expenditures:			
Current:			
Public protection	9	2,557	-
Health and sanitation services	-	-	-
Public assistance	-	-	17,680
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Interest and fiscal charges	-	-	-
	<u>9</u>	<u>2,557</u>	<u>17,680</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>11</u>	<u>366</u>	<u>(9,357)</u>
Other financing sources (uses):			
Gain from insurance recovery	-	-	-
Transfers in	-	-	9,357
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>9,357</u>
Total other financing sources (uses)			
Net change in fund balances	11	366	-
Fund balances - beginning	<u>43</u>	<u>2,928</u>	<u>-</u>
Fund balances - ending	<u>\$ 54</u>	<u>\$ 3,294</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, 2020
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ -	\$ -	\$ -	\$ -	Revenues:
-	-	-	-	Taxes
-	-	-	-	Licenses, permits, and franchises
14	1,088	-	2	Fines, forfeitures, and penalties
22,474	39,951	-	-	Revenues from use of money and property
-	21,976	-	49	Aid from other governmental units
-	22	-	5	Charges for services
-	-	-	-	Other
22,488	63,037	-	56	Total revenues
22,494	-	-	-	Expenditures:
-	64,699	-	-	Current:
-	-	-	-	Public protection
-	-	-	-	Health and sanitation services
-	-	-	-	Public assistance
-	-	-	-	Education
-	-	-	40	Recreation
-	-	-	-	Capital outlay
-	-	-	-	Debt service:
-	-	-	-	Interest and fiscal charges
22,494	64,699	-	40	Total expenditures
(6)	(1,662)	-	16	Excess (deficiency) of revenues over (under) expenditures
-	2	-	-	Other financing sources (uses):
6	-	-	-	Gain from insurance recovery
-	(253)	-	-	Transfers in
-	-	-	-	Transfers out
6	(251)	-	-	Total other financing sources (uses)
-	(1,913)	-	16	Net change in fund balances
6	58,230	1	71	Fund balances - beginning
\$ 6	\$ 56,317	\$ 1	\$ 87	Fund balances - ending

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 6,216	\$ 6,216	\$ 6,962	\$ 746
Fines, forfeitures, and penalties	2	2	2	-
Revenues from use of money and property	150	150	235	85
Aid from other governmental units	720	2,470	880	(1,590)
Charges for services	109	109	96	(13)
Other	400	424	154	(270)
Amounts available for appropriation	<u>7,597</u>	<u>9,371</u>	<u>8,329</u>	<u>(1,042)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	5,608	5,608	5,569	39
Services and supplies	3,179	3,453	2,730	723
Total education	<u>8,787</u>	<u>9,061</u>	<u>8,299</u>	<u>762</u>
Capital outlay	-	1,500	134	1,366
Total charges to appropriations	<u>8,787</u>	<u>10,561</u>	<u>8,433</u>	<u>2,128</u>
Deficiency of revenues under expenditures	<u>(1,190)</u>	<u>(1,190)</u>	<u>(104)</u>	<u>1,086</u>
Other financing sources:				
Gain from insurance recovery	-	-	16	16
Transfers in	921	921	978	57
Total other financing sources	<u>921</u>	<u>921</u>	<u>994</u>	<u>73</u>
Deficiency of revenues and other sources over (under) expenditures	(269)	(269)	890	1,159
Fund balances - beginning	<u>5,466</u>	<u>5,466</u>	<u>5,466</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,197</u>	<u>\$ 5,197</u>	<u>\$ 6,356</u>	<u>\$ 1,159</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (In Thousands)

	HOUSING AND URBAN DEVELOPMENT GRANTS			
	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
Aid from other governmental units	3,601	18,078	7,349	(10,729)
Amounts available for appropriation	<u>3,601</u>	<u>18,078</u>	<u>7,353</u>	<u>(10,725)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	2,340	11,168	3,468	7,700
Other charges	650	2,536	1,730	806
Total public assistance	<u>2,990</u>	<u>13,704</u>	<u>5,198</u>	<u>8,506</u>
Total charges to appropriations	<u>2,990</u>	<u>13,704</u>	<u>5,198</u>	<u>8,506</u>
Excess of revenues over expenditures	<u>611</u>	<u>4,374</u>	<u>2,155</u>	<u>(2,219)</u>
Other financing uses:				
Transfers out	<u>(635)</u>	<u>(4,374)</u>	<u>(2,172)</u>	<u>2,202</u>
Total other financing uses	<u>(635)</u>	<u>(4,374)</u>	<u>(2,172)</u>	<u>2,202</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	(24)	-	(17)	(17)
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (24)</u>	<u>\$ -</u>	<u>\$ (17)</u>	<u>\$ (17)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND WILDLIFE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (In Thousands)

	FISH AND WILDLIFE FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ 4	\$ 4	\$ 4	\$ -
Amounts available for appropriation	4	4	4	-
Charges to appropriations (outflows):				
Public protection:				
Other charges	3	3	3	-
Total public protection	3	3	3	-
Total charges to appropriations	3	3	3	-
Excess of revenues over expenditures	1	1	1	-
Other financing uses:				
Transfers out	(1)	(1)	(1)	-
Total other financing uses	(1)	(1)	(1)	-
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 150	\$ 150	\$ 98	\$ (52)
Fines, forfeitures, and penalties	51	51	57	6
Revenues from use of money and property	-	-	6	6
Amounts available for appropriation	201	201	161	(40)
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	201	201	167	34
Total public assistance	201	201	167	34
Total charges to appropriations	201	201	167	34
Excess (deficiency) of revenues over (under) expenditures	-	-	(6)	(6)
Fund balances - beginning	248	248	248	-
Fund balances - ending	\$ 248	\$ 248	\$ 242	\$ (6)

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 1,206	\$ 1,206	\$ 1,274	\$ 68
Fines, forfeitures, and penalties	3	3	9	6
Revenues from use of money and property	208	208	224	16
Aid from other governmental units	12	12	8	(4)
Charges for services	2,012	2,012	2,034	22
Other	-	-	1	1
Amounts available for appropriation	<u>3,441</u>	<u>3,441</u>	<u>3,550</u>	<u>109</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	4,345	4,375	3,205	1,170
Total public protection	<u>4,345</u>	<u>4,375</u>	<u>3,205</u>	<u>1,170</u>
Capital outlay	4,830	4,661	-	4,661
Debt service:				
Interest and fiscal charges	-	6	2	4
Total charges to appropriations	<u>9,175</u>	<u>9,042</u>	<u>3,207</u>	<u>5,835</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,734)</u>	<u>(5,601)</u>	<u>343</u>	<u>5,944</u>
Other financing sources (uses):				
Issuance of long-term debt	4,375	4,375	-	(4,375)
Transfers in	-	30	30	-
Transfers out	(10)	(144)	(133)	11
Total other financing sources (uses)	<u>4,365</u>	<u>4,261</u>	<u>(103)</u>	<u>(4,364)</u>
Excess (deficiency) of revenues and other sources (over) under expenditures and other uses	(1,369)	(1,340)	240	1,580
Fund balances - beginning	<u>7,496</u>	<u>7,496</u>	<u>7,496</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,127</u>	<u>\$ 6,156</u>	<u>\$ 7,736</u>	<u>\$ 1,580</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ -	\$ -	\$ 3	\$ 3
Aid from other governmental units	8,459	8,459	5,865	(2,594)
Amounts available for appropriation	8,459	8,459	5,868	(2,591)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,932	3,932	2,851	1,081
Services and supplies	1,638	1,638	1,036	602
Other charges	3,798	3,798	1,981	1,817
Total public assistance	9,368	9,368	5,868	3,500
Total charges to appropriations	9,368	9,368	5,868	3,500
Excess (deficiency) of revenues over (under) expenditures	(909)	(909)	-	909
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ (909)	\$ (909)	\$ -	\$ 909

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ -	\$ -	\$ 9	\$ 9
Other	20	20	-	(20)
Amounts available for appropriation	<u>20</u>	<u>20</u>	<u>9</u>	<u>(11)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>20</u>	<u>20</u>	<u>9</u>	<u>11</u>
Total public protection	<u>20</u>	<u>20</u>	<u>9</u>	<u>11</u>
Total charges to appropriations	<u>20</u>	<u>20</u>	<u>9</u>	<u>11</u>
 Excess (deficiency) of revenues over (under) expenditures	 - -	 - -	 - -	 - -
Fund balances - beginning	<u>43</u>	<u>43</u>	<u>43</u>	<u>-</u>
Fund balances - ending	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 46	\$ 46	\$ 48	\$ 2
Aid from other governmental units	-	-	2	2
Other	<u>2,745</u>	<u>2,745</u>	<u>2,872</u>	<u>127</u>
Amounts available for appropriation	<u>2,791</u>	<u>2,791</u>	<u>2,922</u>	<u>131</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,472	1,472	1,330	142
Services and supplies	1,419	1,469	1,227	242
Contingencies	<u>100</u>	<u>50</u>	<u>-</u>	<u>50</u>
Total public protection	<u>2,991</u>	<u>2,991</u>	<u>2,557</u>	<u>434</u>
Total charges to appropriations	<u>2,991</u>	<u>2,991</u>	<u>2,557</u>	<u>434</u>
Excess (deficiency) of revenues over (under) expenditures	(200)	(200)	365	565
Fund balances - beginning	<u>2,928</u>	<u>2,928</u>	<u>2,928</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 2,728</u></u>	<u><u>\$ 2,728</u></u>	<u><u>\$ 3,293</u></u>	<u><u>\$ 565</u></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, 2020
 (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	\$ 2	\$ 2	\$ 51	\$ 49
Aid from other governmental units	<u>9,216</u>	<u>8,412</u>	<u>8,272</u>	<u>(140)</u>
Amounts available for appropriation	<u>9,218</u>	<u>8,414</u>	<u>8,323</u>	<u>(91)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	1,011	1,111	1,092	19
Services and supplies	300	300	188	112
Other charges	<u>17,304</u>	<u>16,400</u>	<u>16,400</u>	<u>-</u>
Total public assistance	<u>18,615</u>	<u>17,811</u>	<u>17,680</u>	<u>131</u>
Total charges to appropriations	<u>18,615</u>	<u>17,811</u>	<u>17,680</u>	<u>131</u>
Deficiency of revenues under expenditures	<u>(9,397)</u>	<u>(9,397)</u>	<u>(9,357)</u>	<u>40</u>
Other financing sources:				
Transfers in	<u>9,394</u>	<u>9,394</u>	<u>9,357</u>	<u>(37)</u>
Total other financing sources	<u>9,394</u>	<u>9,394</u>	<u>9,357</u>	<u>(37)</u>
Excess (deficiency) of revenues and other sources over (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, 2020
 (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	\$ 13	\$ 13	\$ 14	\$ 1
Aid from other governmental units	22,434	22,537	22,474	(63)
Amounts available for appropriation	<u>22,447</u>	<u>22,550</u>	<u>22,488</u>	<u>(62)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	19,899	20,113	20,088	25
Services and supplies	2,583	2,483	2,406	77
Total public protection	<u>22,482</u>	<u>22,596</u>	<u>22,494</u>	<u>102</u>
Capital outlay	10	-	-	-
Total charges to appropriations	<u>22,492</u>	<u>22,596</u>	<u>22,494</u>	<u>102</u>
Deficiency of revenues under expenditures	<u>(45)</u>	<u>(46)</u>	<u>(6)</u>	<u>40</u>
Other financing sources:				
Transfers in	15	15	6	(9)
Total other financing sources	<u>15</u>	<u>15</u>	<u>6</u>	<u>(9)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(30)	(31)	-	31
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances - ending	<u>\$ (24)</u>	<u>\$ (25)</u>	<u>\$ 6</u>	<u>\$ 31</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 592	\$ 592	\$ 1,180	\$ 588
Aid from other governmental units	41,321	41,321	39,951	(1,370)
Charges for services	23,189	23,189	21,976	(1,213)
Other	-	-	22	22
Amounts available for appropriation	<u>65,102</u>	<u>65,102</u>	<u>63,129</u>	<u>(1,973)</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	31,575	31,575	27,590	3,985
Services and supplies	39,419	39,419	31,616	7,803
Other charges	<u>5,572</u>	<u>5,572</u>	<u>5,493</u>	<u>79</u>
Total health and sanitation services	<u>76,566</u>	<u>76,566</u>	<u>64,699</u>	<u>11,867</u>
Total charges to appropriations	<u>76,566</u>	<u>76,566</u>	<u>64,699</u>	<u>11,867</u>
Deficiency of revenues under expenditures	<u>(11,464)</u>	<u>(11,464)</u>	<u>(1,570)</u>	<u>9,894</u>
Other financing sources (uses):				
Gain from insurance recovery	-	-	2	2
Transfers out	<u>(464)</u>	<u>(464)</u>	<u>(253)</u>	<u>211</u>
Total other financing sources (uses)	<u>(464)</u>	<u>(464)</u>	<u>(251)</u>	<u>213</u>
Deficiency of revenues and other sources under expenditures and other uses	(11,928)	(11,928)	(1,821)	10,107
Fund balances - beginning	<u>58,230</u>	<u>58,230</u>	<u>58,230</u>	<u>-</u>
Fund balances - ending	<u>\$ 46,302</u>	<u>\$ 46,302</u>	<u>\$ 56,409</u>	<u>\$ 10,107</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 5	\$ 5	\$ -	\$ (5)
Other	485	485	-	(485)
Amounts available for appropriation	490	490	-	(490)
Charges to appropriations (outflows):				
Public assistance:				
Other charges	490	490	-	490
Total public assistance	490	490	-	490
Total charges to appropriations	490	490	-	490
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances - beginning	1	1	1	-
Fund balances - ending	\$ 1	\$ 1	\$ 1	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 NYELAND ACRES COMMUNITY CENTER CFD
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 2	\$ 1
Charges for services	51	51	49	(2)
Other	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Amounts available for appropriation	<u>57</u>	<u>57</u>	<u>56</u>	<u>(1)</u>
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	52	52	34	18
Other charges	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Total recreation and cultural services	<u>58</u>	<u>58</u>	<u>40</u>	<u>18</u>
Total charges to appropriations	<u>58</u>	<u>58</u>	<u>40</u>	<u>18</u>
Excess (deficiency) of revenues over (under) expenditures	(1)	(1)	16	17
Fund balances - beginning	<u>71</u>	<u>71</u>	<u>71</u>	<u>-</u>
Fund balances - ending	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 87</u>	<u>\$ 17</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 30	\$ 30	\$ 30	\$ -
Aid from other governmental units	1,380	1,425	194	(1,231)
Charges for services	56	56	267	211
Amounts available for appropriation	<u>1,466</u>	<u>1,511</u>	<u>491</u>	<u>(1,020)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	2,710	2,961	1,828	1,133
Other charges	-	2	2	-
Total public protection	<u>2,710</u>	<u>2,963</u>	<u>1,830</u>	<u>1,133</u>
Capital outlay	1,694	1,514	577	937
Total charges to appropriations	<u>4,404</u>	<u>4,477</u>	<u>2,407</u>	<u>2,070</u>
Deficiency of revenues under expenditures	<u>(2,938)</u>	<u>(2,966)</u>	<u>(1,916)</u>	<u>1,050</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	(1,313)	(1,341)	(291)	1,050
Fund balances - beginning	<u>2,480</u>	<u>2,480</u>	<u>2,480</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,167</u>	<u>\$ 1,139</u>	<u>\$ 2,189</u>	<u>\$ 1,050</u>

*For budgetary purposes, the Stormwater-Unincorporated fund is maintained as a special revenue fund. Under GAAP, this fund does not meet the criteria to be reported as a separate special revenue fund and is reported in the General Fund.

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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 Revolving Credit Agreement Notes (RCA), the Lease Revenue Bonds, Series 2013A and Series 2013B (LRB 2013A and LRB 2013B, respectively), the Lease Revenue Refunding Bonds, Series 2016A and Series 2020A (LRRB 2016A and LRRB 2020A, respectively), and the Certificates of Participation issued to the United States Department of Agriculture (USDA COPs). 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 PFA 2009 Certificate of Participation and the LRRB 2020A were used to advance refund LRB 2013A. 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 and installment sale payments in compliance with installment sale 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, 2020
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
<u>ASSETS</u>			
Cash and investments	\$ 4,275	\$ 2,734	\$ 1,541
Receivables, net	398	37	361
Due from other funds	213	78	135
Long-term receivables	7,599	-	7,599
Total assets	<u>\$ 12,485</u>	<u>\$ 2,849</u>	<u>\$ 9,636</u>
<u>LIABILITIES</u>			
Due to other funds	\$ 65	\$ 51	\$ 14
Total liabilities	<u>65</u>	<u>51</u>	<u>14</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	7,955	-	7,955
Total deferred inflows of resources	<u>7,955</u>	<u>-</u>	<u>7,955</u>
<u>FUND BALANCES</u>			
Restricted	4,465	2,798	1,667
Total fund balances	<u>4,465</u>	<u>2,798</u>	<u>1,667</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,485</u>	<u>\$ 2,849</u>	<u>\$ 9,636</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, 2020
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 180	\$ 177	\$ 3
Charges for services	463	-	463
Total revenues	<u>643</u>	<u>177</u>	<u>466</u>
Expenditures:			
Debt service:			
Principal retirement	6,986	6,690	296
Interest and fiscal charges	1,736	1,575	161
Refunding bond issuance costs	13	13	-
Total expenditures	<u>8,735</u>	<u>8,278</u>	<u>457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,092)</u>	<u>(8,101)</u>	<u>9</u>
Other financing sources (uses):			
Refunding bonds issued	3,107	3,107	-
Payment to refunding escrow agent	(3,978)	(3,978)	-
Transfers in	8,359	8,226	133
Transfers out	(50)	(50)	-
Total other financing sources (uses)	<u>7,438</u>	<u>7,305</u>	<u>133</u>
Net change in fund balances	(654)	(796)	142
Fund balances - beginning	<u>5,119</u>	<u>3,594</u>	<u>1,525</u>
Fund balances - ending	<u>\$ 4,465</u>	<u>\$ 2,798</u>	<u>\$ 1,667</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 13	\$ 13	\$ -	\$ (13)
Charges for services	456	456	463	7
Amounts available for appropriation	<u>469</u>	<u>469</u>	<u>463</u>	<u>(6)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	296	296	296	-
Interest and fiscal charges	161	161	161	-
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Excess of revenues over expenditures	<u>12</u>	<u>12</u>	<u>6</u>	<u>(6)</u>
Other financing sources:				
Transfers in	-	-	133	133
Total other financing sources	<u>-</u>	<u>-</u>	<u>133</u>	<u>133</u>
Excess of revenues and other sources over expenditures	12	12	139	127
Fund balances - beginning	<u>1,525</u>	<u>1,525</u>	<u>1,525</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,537</u>	<u>\$ 1,537</u>	<u>\$ 1,664</u>	<u>\$ 127</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 that are funded by debt. The cost of various projects were financed by the periodic issuance of Tax Exempt Commercial Paper Notes (TECP) which were first used in 1998 through the Public Financing Authority (PFA). In 2018, PFA issued Revolving Credit Agreement Notes (RCA) to retire all of the outstanding TECP and continue to fund ongoing projects. 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 in part to fund the construction of the Medical Center Clinic and the acquisition of the Fillmore Human Services Agency building. The Lease Revenue Bonds, Series 2013A (LRB 2013A) were issued in 2013 in part to finance a new replacement wing of the Ventura County Medical Center and in 2020, PFA issued the Lease Revenue Refunding Bonds, Series 2020A (LRRB S 2020A) to advance refund LRB13A and continue to fund ongoing projects. The Lease Revenue Bonds, Series 2013B (LRB 2013B) in part financed the acquisition of an office building located at 1911 Williams Drive in Oxnard.

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, 2020
 (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	\$ 13,040	\$ 5,464	\$ 158	\$ 7,418
Receivables, net	1,089	1	1	1,087
Due from other funds	<u>122</u>	<u>113</u>	<u>-</u>	<u>9</u>
Total assets	<u>\$ 14,251</u>	<u>\$ 5,578</u>	<u>\$ 159</u>	<u>\$ 8,514</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 424	\$ 65	\$ -	\$ 359
Due to other funds	1,440	1,433	-	7
Advances from other funds	<u>4,100</u>	<u>-</u>	<u>-</u>	<u>4,100</u>
Total liabilities	<u>5,964</u>	<u>1,498</u>	<u>-</u>	<u>4,466</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	<u>58</u>	<u>-</u>	<u>-</u>	<u>58</u>
Total deferred inflows of resources	<u>58</u>	<u>-</u>	<u>-</u>	<u>58</u>
<u>FUND BALANCES</u>				
Restricted	8,070	4,080	-	3,990
Committed	<u>159</u>	<u>-</u>	<u>159</u>	<u>-</u>
Total fund balances	<u>8,229</u>	<u>4,080</u>	<u>159</u>	<u>3,990</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 14,251</u>	<u>\$ 5,578</u>	<u>\$ 159</u>	<u>\$ 8,514</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, 2020
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>
Revenues:				
Revenues from use of money and property	\$ 395	\$ 309	\$ 3	\$ 83
Aid from other governmental units	5,063	-	-	5,063
Charges for services	<u>3</u>	<u>-</u>	<u>3</u>	<u>-</u>
Total revenues	<u>5,461</u>	<u>309</u>	<u>6</u>	<u>5,146</u>
Expenditures:				
Capital outlay	<u>6,424</u>	<u>2,437</u>	<u>-</u>	<u>3,987</u>
Total expenditures	<u>6,424</u>	<u>2,437</u>	<u>-</u>	<u>3,987</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(963)</u>	<u>(2,128)</u>	<u>6</u>	<u>1,159</u>
Other financing sources:				
Issuance of long-term debt	2,500	2,500	-	-
Transfers in	<u>2,049</u>	<u>-</u>	<u>-</u>	<u>2,049</u>
Total other financing sources	<u>4,549</u>	<u>2,500</u>	<u>-</u>	<u>2,049</u>
Net change in fund balances	3,586	372	6	3,208
Fund balances - beginning	<u>4,643</u>	<u>3,708</u>	<u>153</u>	<u>782</u>
Fund balances - ending	<u>\$ 8,229</u>	<u>\$ 4,080</u>	<u>\$ 159</u>	<u>\$ 3,990</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 3	\$ 3	\$ 3	\$ -
Charges for services	-	-	3	3
Amounts available for appropriation	3	3	6	3
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	40	40	-	40
Total public ways and facilities	40	40	-	40
Total charges to appropriations	40	40	-	40
Excess (deficiency) of revenues over (under) expenditures	(37)	(37)	6	43
Fund balances - beginning	153	153	153	-
Fund balances - ending	\$ 116	\$ 116	\$ 159	\$ 43

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 TODD ROAD JAIL EXPANSION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ -	\$ -	\$ 65	\$ 65
Aid from other governmental units	-	50,590	5,063	(45,527)
Amounts available for appropriation	-	50,590	5,128	(45,462)
Charges to appropriations (outflows):				
Capital outlay	48,414	53,996	3,987	50,009
Total charges to appropriations	48,414	53,996	3,987	50,009
Excess (deficiency) of revenues over (under) expenditures	(48,414)	(3,406)	1,141	4,547
Other financing sources:				
Transfers in	-	2,786	2,049	(737)
Total other financing sources	-	2,786	2,049	(737)
Excess (deficiency) of revenues and other sources over (under) expenditures	(48,414)	(620)	3,190	3,810
Fund balances - beginning	782	782	782	-
Fund balances - ending	\$ (47,632)	\$ 162	\$ 3,972	\$ 3,810

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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, CA.

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR PERMANENT FUND
 GEORGE D. LYON PERMANENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (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	\$ 20	\$ 20	\$ 23	\$ 3
Amounts available for appropriation	20	20	23	3
Charges to appropriations (outflows):				
Excess of revenues over expenditures	20	20	23	3
Other financing uses:				
Transfers out	(46)	(46)	(43)	3
Total other financing uses	(46)	(46)	(43)	3
Deficiency of revenues under expenditures and other uses	(26)	(26)	(20)	6
Fund balances - beginning	1,183	1,183	1,183	-
Fund balances - ending	\$ 1,157	\$ 1,157	\$ 1,163	\$ 6