

COUNTY OF VENTURA  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024  
(In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
<b><u>ASSETS</u></b>					
Cash and investments	\$ 358,548	\$ 326,472	\$ 4,847	\$ 26,008	\$ 1,221
Receivables, net	49,909	42,442	400	7,067	-
Due from other funds	14,056	13,173	257	626	-
Inventories and other assets	6,727	6,727	-	-	-
Long-term lease receivables	1,100	1,100	-	-	-
Loans and other long-term receivables	37,537	31,393	6,144	-	-
Total assets	<u>\$ 467,877</u>	<u>\$ 421,307</u>	<u>\$ 11,648</u>	<u>\$ 33,701</u>	<u>\$ 1,221</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 21,793	\$ 20,968	\$ -	\$ 825	\$ -
Accrued liabilities	23,429	23,429	-	-	-
Due to other funds	16,726	8,949	-	7,768	9
Unearned revenue	12,998	12,998	-	-	-
Advances from other funds	685	685	-	-	-
Total liabilities	<u>75,631</u>	<u>67,029</u>	<u>-</u>	<u>8,593</u>	<u>9</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Unavailable revenue	48,408	35,454	6,506	6,448	-
Lease related	1,123	1,123	-	-	-
Total deferred inflows of resources	<u>49,531</u>	<u>36,577</u>	<u>6,506</u>	<u>6,448</u>	<u>-</u>
<b><u>FUND BALANCES</u></b>					
Nonspendable	1,157	24	-	-	1,133
Restricted	280,947	271,329	5,142	4,397	79
Committed	24,625	24,516	-	109	-
Assigned	41,760	21,832	-	19,928	-
Unassigned (deficit)	(5,774)	-	-	(5,774)	-
Total fund balances	<u>342,715</u>	<u>317,701</u>	<u>5,142</u>	<u>18,660</u>	<u>1,212</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 467,877</u>	<u>\$ 421,307</u>	<u>\$ 11,648</u>	<u>\$ 33,701</u>	<u>\$ 1,221</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, 2024  
(In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
<b>Revenues:</b>					
Taxes	\$ 42,463	\$ 42,463	\$ -	\$ -	\$ -
Licenses, permits, and franchises	1,039	1,039	-	-	-
Fines, forfeitures, and penalties	245	245	-	-	-
Revenues from use of money and property	17,349	15,636	156	1,520	37
Aid from other governmental units	186,346	186,346	-	-	-
Charges for services	41,098	40,665	433	-	-
Other	<u>5,310</u>	<u>4,742</u>	<u>-</u>	<u>568</u>	<u>-</u>
Total revenues	<u>293,850</u>	<u>291,136</u>	<u>589</u>	<u>2,088</u>	<u>37</u>
<b>Expenditures:</b>					
Current:					
Public protection	67,243	67,243	-	-	-
Public ways and facilities	38,824	38,824	-	-	-
Health and sanitation services	94,736	94,736	-	-	-
Public assistance	41,414	41,414	-	-	-
Education	11,919	11,919	-	-	-
Capital outlay	10,881	8,168	-	2,713	-
Debt service:					
Principal retirement	8,730	1,934	6,796	-	-
Interest and fiscal charges	<u>1,709</u>	<u>148</u>	<u>1,561</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>275,456</u>	<u>264,386</u>	<u>8,357</u>	<u>2,713</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,394</u>	<u>26,750</u>	<u>(7,768)</u>	<u>(625)</u>	<u>37</u>
<b>Other financing sources (uses):</b>					
Insurance recovery	2,752	2,752	-	-	-
Transfers in	25,064	16,476	8,014	574	-
Transfers out	<u>(6,463)</u>	<u>(5,880)</u>	<u>-</u>	<u>(574)</u>	<u>(9)</u>
Total other financing sources (uses)	<u>21,353</u>	<u>13,348</u>	<u>8,014</u>	<u>-</u>	<u>(9)</u>
<b>Net change in fund balances</b>	39,747	40,098	246	(625)	28
Fund balances - beginning	<u>302,968</u>	<u>277,603</u>	<u>4,896</u>	<u>19,285</u>	<u>1,184</u>
Fund balances - ending	<u>\$ 342,715</u>	<u>\$ 317,701</u>	<u>\$ 5,142</u>	<u>\$ 18,660</u>	<u>\$ 1,212</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.

#### **DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (H.U.D.) GRANTS**

This fund is primarily used to account for federal grants from 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.

#### **ROADS**

This fund accounts for planning, design, construction, maintenance, and administration of County roads. It also engages in traffic safety and other transportation planning activities. Revenues consist primarily of the County's share of state highway use taxes and fuel taxes.

#### **WATERSHED PROTECTION DISTRICT**

The function of this fund is the control of flood and storm waters, and the conservation of such waters for beneficial public use. Revenues are primarily received from property taxes, aid from other governmental units, and charges for current services.

#### **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 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 the In-Home Supportive Services Public Authority.

#### **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, 2024  
(In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Roads Fund	Watershed Protection Districts
<b><u>ASSETS</u></b>					
Cash and investments	\$ 326,472	\$ 15,759	\$ 7,889	\$ 43,350	\$ 129,770
Receivables, net	42,442	3,299	2,380	5,705	4,064
Due from other funds	13,173	327	2	66	1,769
Inventories and other assets	6,727	-	-	-	-
Long-term lease receivables	1,100	1,100	-	-	-
Loans and other long-term receivables	31,393	285	13,940	7	1,877
Total assets	<u>\$ 421,307</u>	<u>\$ 20,770</u>	<u>\$ 24,211</u>	<u>\$ 49,128</u>	<u>\$ 137,480</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 20,968	\$ 760	\$ 2,942	\$ 891	\$ 1,822
Accrued liabilities	23,429	140	-	825	1,800
Due to other funds	8,949	79	842	413	501
Unearned revenue	12,998	5,501	6,487	-	968
Advances from other funds	685	-	-	-	-
Total liabilities	<u>67,029</u>	<u>6,480</u>	<u>10,271</u>	<u>2,129</u>	<u>5,091</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Unavailable revenue	35,454	285	13,940	7	1,825
Lease related	1,123	1,123	-	-	-
Total deferred inflows of resources	<u>36,577</u>	<u>1,408</u>	<u>13,940</u>	<u>7</u>	<u>1,825</u>
<b><u>FUND BALANCES</u></b>					
Nonspendable	24	-	-	-	-
Restricted	271,329	2,508	-	19,765	126,459
Committed	24,516	212	-	19,678	-
Assigned	21,832	10,162	-	7,549	4,105
Total fund balances	<u>317,701</u>	<u>12,882</u>	<u>-</u>	<u>46,992</u>	<u>130,564</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 421,307</u>	<u>\$ 20,770</u>	<u>\$ 24,211</u>	<u>\$ 49,128</u>	<u>\$ 137,480</u>

COUNTY OF VENTURA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024  
(In Thousands)

Fish and Wildlife Fund	Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 2	\$ 73	\$ 11,176	\$ 226	<b><u>ASSETS</u></b>
-	5	276	1,190	Cash and investments
-	-	133	-	Receivables, net
-	-	-	-	Due from other funds
-	-	-	-	Inventories and other assets
-	-	-	-	Long-term lease receivables
-	-	-	-	Loans and other long-term receivables
<u>\$ 2</u>	<u>\$ 78</u>	<u>\$ 11,585</u>	<u>\$ 1,416</u>	Total assets
\$ -	\$ 39	\$ 376	\$ 707	<b><u>LIABILITIES</u></b>
-	-	-	42	Accounts payable
-	-	101	632	Accrued liabilities
-	-	42	-	Due to other funds
-	-	650	35	Unearned revenue
-	39	1,169	1,416	Advances from other funds
-	-	-	-	Total liabilities
-	-	-	-	<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>
-	-	-	-	Unavailable revenue
-	-	-	-	Lease related
-	-	-	-	Total deferred inflows of resources
-	-	-	-	<b><u>FUND BALANCES</u></b>
2	39	5,774	-	Nonspendable
-	-	4,626	-	Restricted
-	-	16	-	Committed
-	-	-	-	Assigned
<u>2</u>	<u>39</u>	<u>10,416</u>	<u>-</u>	Total fund balances
<u>\$ 2</u>	<u>\$ 78</u>	<u>\$ 11,585</u>	<u>\$ 1,416</u>	Total liabilities, deferred inflows of resources, and fund balances

(Continued)

COUNTY OF VENTURA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024  
(In Thousands)  
(Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority	Department of Child Support Services
<b><u>ASSETS</u></b>				
Cash and investments	\$ 82	\$ 3,276	\$ 3,828	\$ 201
Receivables, net	-	155	270	1,014
Due from other funds	8	5	9	1
Inventories and other assets	-	24	-	-
Long-term lease receivables	-	-	-	-
Loans and other long-term receivables	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 90</u>	<u>\$ 3,460</u>	<u>\$ 4,107</u>	<u>\$ 1,216</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ -	\$ 20	\$ 1,014	\$ 8
Accrued liabilities	-	34	27	422
Due to other funds	-	30	3,066	780
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>84</u>	<u>4,107</u>	<u>1,210</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Unavailable revenue	-	-	-	-
Lease related	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES</u></b>				
Nonspendable	-	24	-	-
Restricted	90	3,352	-	6
Committed	-	-	-	-
Assigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>90</u>	<u>3,376</u>	<u>-</u>	<u>6</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 90</u>	<u>\$ 3,460</u>	<u>\$ 4,107</u>	<u>\$ 1,216</u>



COUNTY OF VENTURA  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024  
(In Thousands)  
(Continued)

Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 110,839	\$ 1	\$ -	<b><u>ASSETS</u></b>
24,084	-	-	Cash and investments
10,853	-	-	Receivables, net
6,703	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term lease receivables
15,158	126	-	Loans and other long-term receivables
<u>\$ 167,637</u>	<u>\$ 127</u>	<u>\$ -</u>	Total assets
			<b><u>LIABILITIES</u></b>
\$ 12,389	\$ -	\$ -	Accounts payable
20,139	-	-	Accrued liabilities
2,505	-	-	Due to other funds
-	-	-	Unearned revenue
-	-	-	Advances from other funds
<u>35,033</u>	<u>-</u>	<u>-</u>	Total liabilities
			<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>
19,271	126	-	Unavailable revenue
-	-	-	Lease related
<u>19,271</u>	<u>126</u>	<u>-</u>	Total deferred inflows of resources
			<b><u>FUND BALANCES</u></b>
-	-	-	Nonspendable
113,333	1	-	Restricted
-	-	-	Committed
-	-	-	Assigned
<u>113,333</u>	<u>1</u>	<u>-</u>	Total fund balances
<u>\$ 167,637</u>	<u>\$ 127</u>	<u>\$ -</u>	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, 2024  
(In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Roads Fund	Watershed Protection Districts
<b>Revenues:</b>					
Taxes	\$ 42,463	\$ 8,800	\$ -	\$ 4	\$ 32,085
Licenses, permits, and franchises	1,039	-	-	865	73
Fines, forfeitures, and penalties	245	2	-	133	31
Revenues from use of money and property	15,636	729	12	1,130	6,717
Aid from other governmental units	186,346	2,090	12,734	38,281	3,867
Charges for services	40,665	61	-	7	11,511
Other	4,742	309	50	1,063	677
Total revenues	<u>291,136</u>	<u>11,991</u>	<u>12,796</u>	<u>41,483</u>	<u>54,961</u>
<b>Expenditures:</b>					
Current:					
Public protection	67,243	-	-	-	39,436
Public ways and facilities	38,824	-	-	38,824	-
Health and sanitation services	94,736	-	-	-	-
Public assistance	41,414	-	9,087	-	-
Education	11,919	11,919	-	-	-
Capital outlay	8,168	107	-	3,730	2,455
Debt service:					
Principal retirement	1,934	297	-	-	-
Interest and fiscal charges	148	4	-	-	-
Total expenditures	<u>264,386</u>	<u>12,327</u>	<u>9,087</u>	<u>42,554</u>	<u>41,891</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,750</u>	<u>(336)</u>	<u>3,709</u>	<u>(1,071)</u>	<u>13,070</u>
<b>Other financing sources (uses):</b>					
Insurance recovery	2,752	2,712	-	-	-
Transfers in	16,476	942	-	4,500	25
Transfers out	(5,880)	(15)	(3,709)	(827)	(956)
Total other financing sources (uses)	<u>13,348</u>	<u>3,639</u>	<u>(3,709)</u>	<u>3,673</u>	<u>(931)</u>
<b>Net change in fund balances</b>	40,098	3,303	-	2,602	12,139
Fund balances - beginning, as previously reported	<u>159,232</u>	<u>9,579</u>	<u>-</u>	<u>44,390</u>	<u>-</u>
Adjustments (See Note 2)	118,371	-	-	-	118,425
Fund balances - beginning, as adjusted	<u>277,603</u>	<u>9,579</u>	<u>-</u>	<u>44,390</u>	<u>118,425</u>
Fund balances - ending	<u>\$ 317,701</u>	<u>\$ 12,882</u>	<u>\$ -</u>	<u>\$ 46,992</u>	<u>\$ 130,564</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, 2024  
(In Thousands)

<u>Fish and Wildlife Fund</u>	<u>Domestic Violence Program Fund</u>	<u>County Service Areas</u>	<u>Workforce Development Fund</u>	
\$ -	\$ -	\$ 1,574	\$ -	<b>Revenues:</b>
-	101	-	-	Taxes
1	52	9	-	Licenses, permits, and franchises
1	5	653	10	Fines, forfeitures, and penalties
-	-	8	8,432	Revenues from use of money and property
2	-	2,603	-	Aid from other governmental units
-	-	7	-	Charges for services
-	-	-	-	Other
<u>4</u>	<u>158</u>	<u>4,854</u>	<u>8,442</u>	Total revenues
				<b>Expenditures:</b>
3	-	3,472	-	Current:
-	-	-	-	Public protection
-	-	-	-	Public ways and facilities
-	-	-	-	Health and sanitation services
-	201	-	8,879	Public assistance
-	-	-	-	Education
-	-	-	-	Capital outlay
-	-	-	-	Debt service:
-	-	-	-	Principal retirement
-	-	29	-	Interest and fiscal charges
<u>3</u>	<u>201</u>	<u>3,501</u>	<u>8,879</u>	Total expenditures
<u>1</u>	<u>(43)</u>	<u>1,353</u>	<u>(437)</u>	Excess (deficiency) of revenues over (under) expenditures
-	-	15	-	<b>Other financing sources (uses):</b>
-	-	-	437	Insurance recovery
<u>(23)</u>	<u>-</u>	<u>(147)</u>	<u>-</u>	Transfers in
<u>(23)</u>	<u>-</u>	<u>(132)</u>	<u>437</u>	Transfers out
				Total other financing sources (uses)
(22)	(43)	1,221	-	<b>Net change in fund balances</b>
<u>24</u>	<u>82</u>	<u>9,195</u>	<u>-</u>	Fund balances - beginning, as previously reported
-	-	-	-	Adjustments (See Note 2)
<u>24</u>	<u>82</u>	<u>9,195</u>	<u>-</u>	Fund balances - beginning, as adjusted
<u>\$ 2</u>	<u>\$ 39</u>	<u>\$ 10,416</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, 2024  
(In Thousands)  
(Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority	Department of Child Support Services
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	17	-	-	-
Revenues from use of money and property	-	180	24	43
Aid from other governmental units	-	-	12,927	22,504
Charges for services	-	-	-	-
Other	-	2,230	-	-
	<u>17</u>	<u>2,410</u>	<u>12,951</u>	<u>22,547</u>
Total revenues				
<b>Expenditures:</b>				
Current:				
Public protection	8	2,866	-	21,458
Health and sanitation services	-	-	-	-
Public assistance	-	-	23,247	-
Education	-	-	-	-
Recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	911
Interest and fiscal charges	-	-	-	44
	<u>8</u>	<u>2,866</u>	<u>23,247</u>	<u>22,413</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>9</u>	<u>(456)</u>	<u>(10,296)</u>	<u>134</u>
<b>Other financing sources (uses):</b>				
Insurance recovery	-	-	-	-
Transfers in	-	36	10,296	8
Transfers out	-	-	-	(142)
	<u>-</u>	<u>36</u>	<u>10,296</u>	<u>(134)</u>
Total other financing sources (uses)				
<b>Net change in fund balances</b>	9	(420)	-	-
Fund balances - beginning, as previously reported	<u>81</u>	<u>3,796</u>	<u>-</u>	<u>6</u>
Adjustments (see Note 2)	-	-	-	-
Fund balances - beginning, as adjusted	<u>81</u>	<u>3,796</u>	<u>-</u>	<u>6</u>
Fund balances - ending	<u>\$ 90</u>	<u>\$ 3,376</u>	<u>\$ -</u>	<u>\$ 6</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, 2024  
(In Thousands)  
(Continued)

Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ -	\$ -	\$ -	<b>Revenues:</b>
-	-	-	Taxes
-	-	-	Licenses, permits, and franchises
6,132	-	-	Fines, forfeitures, and penalties
85,503	-	-	Revenues from use of money and property
26,481	-	-	Aid from other governmental units
406	-	-	Charges for services
			Other
<u>118,522</u>	<u>-</u>	<u>-</u>	Total revenues
			<b>Expenditures:</b>
			Current:
-	-	-	Public protection
94,736	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	-	-	Recreation
1,876	-	-	Capital outlay
			Debt service:
726	-	-	Principal retirement
71	-	-	Interest and fiscal charges
<u>97,409</u>	<u>-</u>	<u>-</u>	Total expenditures
			Excess (deficiency) of revenues over (under)
<u>21,113</u>	<u>-</u>	<u>-</u>	expenditures
			<b>Other financing sources (uses):</b>
25	-	-	Insurance recovery
232	-	-	Transfers in
(61)	-	-	Transfers out
<u>196</u>	<u>-</u>	<u>-</u>	Total other financing sources (uses)
21,309	-	-	<b>Net change in fund balances</b>
			Fund balances - beginning, as previously
<u>92,024</u>	<u>1</u>	<u>54</u>	reported
-	-	(54)	Adjustments (see Note 2)
<u>92,024</u>	<u>1</u>	<u>-</u>	Fund balances - beginning, as adjusted
<u>\$ 113,333</u>	<u>\$ 1</u>	<u>\$ -</u>	Fund balances - ending

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
COUNTY LIBRARY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Taxes	\$ 8,090	\$ 8,090	\$ 8,800	\$ 710
Fines, forfeitures, and penalties	2	2	2	-
Revenues from use of money and property	248	248	751	503
Aid from other governmental units	2,056	12,946	2,090	(10,856)
Charges for services	56	56	61	5
Other	146	212	245	33
Amounts available for appropriation	<u>10,598</u>	<u>21,554</u>	<u>11,949</u>	<u>(9,605)</u>
<b>Charges to appropriations (outflows):</b>				
Education:				
Salaries and benefits	6,243	6,409	6,398	11
Services and supplies	4,730	9,324	4,144	5,180
Other charges	<u>1,531</u>	<u>1,531</u>	<u>1,377</u>	<u>154</u>
Total education	<u>12,504</u>	<u>17,264</u>	<u>11,919</u>	<u>5,345</u>
Capital outlay	-	10,930	107	10,823
Debt Service:				
Principal retirement	301	301	297	4
Interest and fiscal charges	<u>5</u>	<u>5</u>	<u>4</u>	<u>1</u>
Total charges to appropriations	<u>12,810</u>	<u>28,500</u>	<u>12,327</u>	<u>16,173</u>
Deficiency of revenues under expenditures	<u>(2,212)</u>	<u>(6,946)</u>	<u>(378)</u>	<u>6,568</u>
Other financing sources (uses):				
Gain from insurance recovery	-	-	2,712	2,712
Transfers in	961	1,711	942	(769)
Transfers out	<u>-</u>	<u>(15)</u>	<u>(15)</u>	<u>-</u>
Total other financing sources	<u>961</u>	<u>1,696</u>	<u>3,639</u>	<u>1,943</u>
Net change in fund balance	(1,251)	(5,250)	3,261	8,511
<b>Fund balances - beginning</b>	<u>9,579</u>	<u>9,579</u>	<u>9,579</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 8,328</u>	<u>\$ 4,329</u>	<u>\$ 12,840</u>	<u>\$ 8,511</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
H.U.D. GRANTS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>HOUSING AND URBAN DEVELOPMENT GRANTS</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 8	\$ 8	\$ 8	\$ -
Aid from other governmental units	44,295	44,814	12,734	(32,080)
Other	<u>-</u>	<u>50</u>	<u>50</u>	<u>-</u>
Amounts available for appropriation	<u>44,303</u>	<u>44,872</u>	<u>12,792</u>	<u>(32,080)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Services and supplies	28,833	29,397	8,886	20,511
Other charges	<u>2,061</u>	<u>2,061</u>	<u>192</u>	<u>1,869</u>
Total public assistance	<u>30,894</u>	<u>31,458</u>	<u>9,078</u>	<u>22,380</u>
Total charges to appropriations	<u>30,894</u>	<u>31,458</u>	<u>9,078</u>	<u>22,380</u>
Excess of revenues over expenditures	<u>13,409</u>	<u>13,414</u>	<u>3,714</u>	<u>(9,700)</u>
Other financing uses:				
Transfers out	<u>(14,323)</u>	<u>(14,327)</u>	<u>(3,709)</u>	<u>10,618</u>
Total other financing uses	<u>(14,323)</u>	<u>(14,327)</u>	<u>(3,709)</u>	<u>10,618</u>
Net change in fund balance	(914)	(913)	5	918
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ (914)</u>	<u>\$ (913)</u>	<u>\$ 5</u>	<u>\$ 918</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
ROADS FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	ROADS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Taxes	\$ 283	\$ 283	\$ 148	\$ (135)
Licenses, permits, and franchises	900	900	865	(35)
Fines, forfeitures, and penalties	140	140	133	(7)
Revenues from use of money and property	752	752	873	121
Aid from other governmental units	52,824	52,824	38,281	(14,543)
Charges for services	538	538	7	(531)
Other	260	260	171	(89)
Amounts available for appropriation	<u>55,697</u>	<u>55,697</u>	<u>40,478</u>	<u>(15,219)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Services and supplies	52,971	51,371	38,819	12,552
Other charges	250	175	5	170
Total public assistance	<u>53,221</u>	<u>51,546</u>	<u>38,824</u>	<u>12,722</u>
Capital outlay	<u>16,246</u>	<u>17,921</u>	<u>3,730</u>	<u>14,191</u>
Total charges to appropriations	<u>69,467</u>	<u>69,467</u>	<u>42,554</u>	<u>26,913</u>
Deficiency of revenues under expenditures	<u>(13,770)</u>	<u>(13,770)</u>	<u>(2,076)</u>	<u>11,694</u>
Other financing sources (uses):				
Transfers in	2,288	2,288	4,500	2,212
Transfers out	(1,500)	(1,500)	(827)	673
Total other financing sources (uses)	<u>788</u>	<u>788</u>	<u>3,673</u>	<u>2,885</u>
Net change in fund balance	(12,982)	(12,982)	1,597	14,579
<b>Fund balances - beginning</b>	<u>44,390</u>	<u>44,390</u>	<u>44,390</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 31,408</u>	<u>\$ 31,408</u>	<u>\$ 45,987</u>	<u>\$ 14,579</u>



COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
WATERSHED PROTECTION DISTRICT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>WATERSHED PROTECTION DISTRICTS</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Taxes	\$ 27,550	\$ 27,550	\$ 32,085	\$ 4,535
Licenses, permits, and franchises	60	60	73	13
Fines, forfeitures, and penalties	45	45	31	(14)
Revenues from use of money and property	3,200	3,200	5,266	2,066
Aid from other governmental units	14,638	14,638	3,867	(10,771)
Charges for services	13,112	13,112	11,511	(1,601)
Other	34	34	646	612
Amount available for appropriation	<u>58,639</u>	<u>58,639</u>	<u>53,479</u>	<u>(5,160)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Services and supplies	57,978	66,951	39,394	27,557
Other charges	521	521	42	479
Contingencies	-	8	-	8
Total public protection	<u>58,499</u>	<u>67,480</u>	<u>39,436</u>	<u>28,044</u>
Capital outlay	<u>30,257</u>	<u>26,649</u>	<u>2,455</u>	<u>24,194</u>
Total charges to appropriations	<u>88,756</u>	<u>94,129</u>	<u>41,891</u>	<u>52,238</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,117)</u>	<u>(35,490)</u>	<u>11,588</u>	<u>47,078</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	500	500	-	(500)
Transfers in	1,854	1,879	1,154	(725)
Transfers out	(2,712)	(2,765)	(2,085)	680
Total other financing sources (uses)	<u>(358)</u>	<u>(386)</u>	<u>(931)</u>	<u>(545)</u>
Net change in fund balance	(30,475)	(35,876)	10,657	46,533
<b>Fund balances - beginning</b>	<u>118,425</u>	<u>118,425</u>	<u>118,425</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 87,950</u>	<u>\$ 82,549</u>	<u>\$ 129,082</u>	<u>\$ 46,533</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
FISH AND WILDLIFE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>FISH AND WILDLIFE FUND</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Fines, forfeitures, and penalties	\$ 12	\$ 12	\$ 1	\$ (11)
Revenues from use of money and property	-	-	1	1
Charges for services	<u>5</u>	<u>5</u>	<u>3</u>	<u>(2)</u>
Amounts available for appropriation	<u>17</u>	<u>17</u>	<u>5</u>	<u>(12)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Other charges	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total public protection	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total charges to appropriations	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Excess of revenues over expenditures	<u>14</u>	<u>14</u>	<u>2</u>	<u>(12)</u>
Other financing uses:				
Transfers out	<u>(14)</u>	<u>(38)</u>	<u>(23)</u>	<u>15</u>
Total other financing uses	<u>(14)</u>	<u>(38)</u>	<u>(23)</u>	<u>15</u>
Net change in fund balance	-	(24)	(21)	3
<b>Fund balances - beginning</b>	<u>24</u>	<u>24</u>	<u>24</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 24</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3</u></u>	<u><u>\$ 3</u></u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
DOMESTIC VIOLENCE PROGRAM FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>DOMESTIC VIOLENCE PROGRAM FUND</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Licenses, permits, and franchises	\$ 80	\$ 80	\$ 101	\$ 21
Fines, forfeitures, and penalties	80	80	52	(28)
Revenues from use of money and property	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
Amounts available for appropriation	<u>160</u>	<u>160</u>	<u>157</u>	<u>(3)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Services and supplies	<u>204</u>	<u>204</u>	<u>201</u>	<u>3</u>
Total public assistance	<u>204</u>	<u>204</u>	<u>201</u>	<u>3</u>
Total charges to appropriations	<u>204</u>	<u>204</u>	<u>201</u>	<u>3</u>
Net change in fund balance	(44)	(44)	(44)	-
<b>Fund balances - beginning</b>	<u>82</u>	<u>82</u>	<u>82</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ -</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
COUNTY SERVICE AREAS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Taxes	\$ 1,413	\$ 1,415	\$ 1,574	\$ 159
Fines, forfeitures, and penalties	3	3	9	6
Revenues from use of money and property	264	264	539	275
Aid from other governmental units	12	12	8	(4)
Charges for services	<u>2,470</u>	<u>2,505</u>	<u>2,612</u>	<u>107</u>
Amounts available for appropriation	<u>4,162</u>	<u>4,199</u>	<u>4,742</u>	<u>543</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Services and supplies	<u>4,566</u>	<u>4,878</u>	<u>3,472</u>	<u>1,406</u>
Total public protection	<u>4,566</u>	<u>4,878</u>	<u>3,472</u>	<u>1,406</u>
Capital outlay	5,535	5,090	-	5,090
Debt service:				
Interest and fiscal charges	<u>2</u>	<u>53</u>	<u>29</u>	<u>24</u>
Total charges to appropriations	<u>10,103</u>	<u>10,021</u>	<u>3,501</u>	<u>6,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,941)</u>	<u>(5,822)</u>	<u>1,241</u>	<u>7,063</u>
Other financing uses:				
Issuance of long-term debt	4,375	4,375	-	(4,375)
Gain from insurance recovery	-	-	15	15
Transfers out	<u>(217)</u>	<u>(217)</u>	<u>(147)</u>	<u>70</u>
Total other financing uses	<u>4,158</u>	<u>4,158</u>	<u>(132)</u>	<u>(4,290)</u>
Net change in fund balance	(1,783)	(1,664)	1,109	2,773
<b>Fund balances - beginning</b>	<u>9,195</u>	<u>9,195</u>	<u>9,195</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 7,412</u>	<u>\$ 7,531</u>	<u>\$ 10,304</u>	<u>\$ 2,773</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
WORKFORCE DEVELOPMENT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>WORKFORCE DEVELOPMENT FUND</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ -	\$ -	\$ 8	\$ 8
Aid from other governmental units	10,048	14,748	8,432	(6,316)
Amounts available for appropriation	<u>10,048</u>	<u>14,748</u>	<u>8,440</u>	<u>(6,308)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Salaries and benefits	3,519	3,044	3,044	-
Services and supplies	3,010	1,984	1,505	479
Other charges	<u>5,974</u>	<u>12,099</u>	<u>4,330</u>	<u>7,769</u>
Total public assistance	<u>12,503</u>	<u>17,127</u>	<u>8,879</u>	<u>8,248</u>
Total charges to appropriations	<u>12,503</u>	<u>17,127</u>	<u>8,879</u>	<u>8,248</u>
Deficiency of revenues under expenditures	(2,455)	(2,379)	(439)	1,940
Other financing sources:				
Transfers in	-	-	437	437
Total other financing sources	<u>-</u>	<u>-</u>	<u>437</u>	<u>437</u>
Net change in fund balance	(2,455)	(2,379)	(2)	2,377
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ (2,455)</u>	<u>\$ (2,379)</u>	<u>\$ (2)</u>	<u>\$ 2,377</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
SPAY/NEUTER PROGRAM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Other	\$ 40	\$ 40	\$ -	\$ (40)
Amounts available for appropriation	40	40	-	(40)
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Services and supplies	40	40	8	32
Total public protection	40	40	8	32
Total charges to appropriations	40	40	8	32
Net change in fund balance	-	-	(8)	(8)
<b>Fund balances - beginning</b>	81	81	81	-
<b>Fund balances - ending</b>	\$ 81	\$ 81	\$ 73	\$ (8)

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
INMATE WELFARE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	INMATE WELFARE FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 51	\$ 51	\$ 136	\$ 85
Other	2,455	2,455	2,229	(226)
Amounts available for appropriation	<u>2,506</u>	<u>2,506</u>	<u>2,365</u>	<u>(141)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Salaries and benefits	1,654	1,654	1,535	119
Services and supplies	<u>1,533</u>	<u>1,569</u>	<u>1,331</u>	<u>238</u>
Total public protection	<u>3,187</u>	<u>3,223</u>	<u>2,866</u>	<u>357</u>
Total charges to appropriations	<u>3,187</u>	<u>3,223</u>	<u>2,866</u>	<u>357</u>
Deficiency of revenues under expenditures	(681)	(717)	(501)	216
Other financing sources:				
Transfers in	<u>-</u>	<u>36</u>	<u>36</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>36</u>	<u>36</u>	<u>-</u>
Net change in fund balance	(681)	(681)	(465)	216
<b>Fund balances - beginning</b>	<u>3,796</u>	<u>3,796</u>	<u>3,796</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 3,115</u>	<u>\$ 3,115</u>	<u>\$ 3,331</u>	<u>\$ 216</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, 2024  
(In Thousands)

	<b>IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Aid from other governmental units	\$ 13,135	\$ 13,135	\$ 12,927	\$ (208)
Amounts available for appropriation	<u>13,135</u>	<u>13,135</u>	<u>12,927</u>	<u>(208)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Salaries and benefits	1,455	1,455	1,129	326
Services and supplies	229	229	212	17
Other charges	<u>21,884</u>	<u>21,884</u>	<u>21,882</u>	<u>2</u>
Total public assistance	<u>23,568</u>	<u>23,568</u>	<u>23,223</u>	<u>345</u>
Total charges to appropriations	<u>23,568</u>	<u>23,568</u>	<u>23,223</u>	<u>345</u>
Deficiency of revenues under expenditures	<u>(10,433)</u>	<u>(10,433)</u>	<u>(10,296)</u>	<u>137</u>
Other financing sources:				
Transfers in	<u>10,415</u>	<u>10,415</u>	<u>10,296</u>	<u>(119)</u>
Total other financing sources	<u>10,415</u>	<u>10,415</u>	<u>10,296</u>	<u>(119)</u>
Net change in fund balance	(18)	(18)	-	18
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances (deficits) - ending</b>	<u>\$ (18)</u>	<u>\$ (18)</u>	<u>\$ -</u>	<u>\$ 18</u>



COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
DEPARTMENT OF CHILD SUPPORT SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>DEPARTMENT OF CHILD SUPPORT SERVICES</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 10	\$ 10	\$ 40	\$ 30
Aid from other governmental units	<u>23,398</u>	<u>23,398</u>	<u>22,504</u>	<u>(894)</u>
Amounts available for appropriation	<u>23,408</u>	<u>23,408</u>	<u>22,544</u>	<u>(864)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Salaries and benefits	20,603	20,173	19,419	754
Services and supplies	<u>1,748</u>	<u>2,125</u>	<u>2,039</u>	<u>86</u>
Total public protection	<u>22,351</u>	<u>22,298</u>	<u>21,458</u>	<u>840</u>
Capital outlay	10	-	-	-
Debt Service:				
Principal retirement	911	911	911	-
Interest and fiscal charges	<u>44</u>	<u>44</u>	<u>44</u>	<u>-</u>
Total charges to appropriations	<u>23,316</u>	<u>23,253</u>	<u>22,413</u>	<u>840</u>
Excess of revenues over expenditures	<u>92</u>	<u>155</u>	<u>131</u>	<u>(24)</u>
Other financing sources (uses):				
Transfers in	15	15	8	(7)
Transfers out	<u>(114)</u>	<u>(177)</u>	<u>(142)</u>	<u>35</u>
Total other financing sources (uses)	<u>(99)</u>	<u>(162)</u>	<u>(134)</u>	<u>28</u>
Net change in fund balance	(7)	(7)	(3)	4
<b>Fund balances - beginning</b>	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ (1)</u></u>	<u><u>\$ (1)</u></u>	<u><u>\$ 3</u></u>	<u><u>\$ 4</u></u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
MENTAL HEALTH SERVICES ACT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

MENTAL HEALTH SERVICES ACT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 1,688	\$ 1,688	\$ 4,927	\$ 3,239
Aid from other governmental units	55,375	74,380	85,503	11,123
Charges for services	30,059	30,760	26,481	(4,279)
Other	187	187	407	220
Amounts available for appropriation	<u>87,309</u>	<u>107,015</u>	<u>117,318</u>	<u>10,303</u>
<b>Charges to appropriations (outflows):</b>				
Health and sanitation services:				
Salaries and benefits	33,192	37,040	36,538	502
Services and supplies	51,432	66,879	50,548	16,331
Other charges	7,430	7,830	7,650	180
Total health and sanitation services	<u>92,054</u>	<u>111,749</u>	<u>94,736</u>	<u>17,013</u>
Capital outlay	52	3,392	1,876	1,516
Debt service:				
Principal retirement	802	802	726	76
Interest and fiscal charges	60	71	71	-
Total charges to appropriations	<u>92,968</u>	<u>116,014</u>	<u>97,409</u>	<u>18,605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,659)</u>	<u>(8,999)</u>	<u>19,909</u>	<u>28,908</u>
Other financing sources (uses):				
Insurance recovery	-	-	25	25
Transfers in	-	-	232	232
Transfers out	(339)	(339)	(61)	278
Total other financing (uses)	<u>(339)</u>	<u>(339)</u>	<u>196</u>	<u>535</u>
Net change in fund balance	(5,998)	(9,338)	20,105	29,443
<b>Fund balances - beginning</b>	<u>92,024</u>	<u>92,024</u>	<u>92,024</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 86,026</u>	<u>\$ 82,686</u>	<u>\$ 112,129</u>	<u>\$ 29,443</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
COUNTY SUCCESSOR HOUSING AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	COUNTY SUCCESSOR HOUSING AGENCY			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 246	\$ 246	\$ -	\$ (246)
Other	4	4	-	(4)
Amounts available for appropriation	<u>250</u>	<u>250</u>	<u>-</u>	<u>(250)</u>
<b>Charges to appropriations (outflows):</b>				
Public assistance:				
Other charges	<u>250</u>	<u>250</u>	<u>-</u>	<u>250</u>
Total public assistance	<u>250</u>	<u>250</u>	<u>-</u>	<u>250</u>
Total charges to appropriations	<u>250</u>	<u>250</u>	<u>-</u>	<u>250</u>
Net change in fund balance	-	-	-	-
<b>Fund balances - beginning</b>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
NYELAND ACRES COMMUNITY CENTER CFD  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	NYELAND ACRES COMMUNITY CENTER CFD*			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 1	\$ 1	\$ 2	\$ 1
Charges for services	57	-	3	3
Amounts available for appropriation	58	1	5	4
<b>Charges to appropriations (outflows):</b>				
Recreation and cultural services:				
Services and supplies	50	50	46	4
Other charges	8	8	7	1
Total recreation and cultural services	58	58	53	5
Capital outlay	20	20	-	20
Total charges to appropriations	78	78	53	25
Excess (deficiency) of revenues over (under) expenditures	(20)	(77)	(48)	29
Other financing sources:				
Transfers in	-	57	57	-
Total other financing sources	-	57	57	-
Net change in fund balance	(20)	(20)	9	29
<b>Fund balances - beginning</b>	54	54	54	-
<b>Fund balances - ending</b>	\$ 34	\$ 34	\$ 63	\$ 29

\*For budgetary purposes, the Nyeland Acres Community Center CFD 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.

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR SPECIAL REVENUE FUNDS  
STORMWATER-UNINCORPORATED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>STORMWATER-UNINCORPORATED *</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 61	\$ 61	\$ 113	\$ 52
Charges for services	751	751	418	(333)
Other	-	-	32	32
Amounts available for appropriation	<u>812</u>	<u>812</u>	<u>563</u>	<u>(249)</u>
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Services and supplies	<u>5,225</u>	<u>5,225</u>	<u>2,132</u>	<u>3,093</u>
Total public protection	5,225	5,225	2,132	3,093
Total charges to appropriations	<u>5,225</u>	<u>5,225</u>	<u>2,132</u>	<u>3,093</u>
Deficiency of revenues under expenditures	<u>(4,413)</u>	<u>(4,413)</u>	<u>(1,569)</u>	<u>2,844</u>
Other financing sources:				
Transfers in	<u>2,230</u>	<u>2,230</u>	<u>2,230</u>	<u>-</u>
Total other financing sources	<u>2,230</u>	<u>2,230</u>	<u>2,230</u>	<u>-</u>
Net change in fund balance	(2,183)	(2,183)	661	2,844
<b>Fund balances - beginning</b>	<u>2,875</u>	<u>2,875</u>	<u>2,875</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 692</u>	<u>\$ 692</u>	<u>\$ 3,536</u>	<u>\$ 2,844</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 Waterworks District No. 19 (WW19) USDA COPs were used to fund the WW19 Water Infrastructure Project. In 2021, the USDA COPs were refinanced with RCA. 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, 2024  
(In Thousands)

	Total	Public Financing Authority	County Service Area #34
<b><u>ASSETS</u></b>			
Cash and investments	\$ 4,847	\$ 2,743	\$ 2,104
Receivables, net	400	38	362
Due from other funds	257	257	-
Loans and other long-term receivables	<u>6,144</u>	<u>-</u>	<u>6,144</u>
Total assets	<u>\$ 11,648</u>	<u>\$ 3,038</u>	<u>\$ 8,610</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Unavailable revenue	<u>\$ 6,506</u>	<u>\$ -</u>	<u>\$ 6,506</u>
Total deferred inflows of resources	<u>6,506</u>	<u>-</u>	<u>6,506</u>
<b><u>FUND BALANCES</u></b>			
Restricted	<u>5,142</u>	<u>3,038</u>	<u>2,104</u>
Total fund balances	<u>5,142</u>	<u>3,038</u>	<u>2,104</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,648</u>	<u>\$ 3,038</u>	<u>\$ 8,610</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, 2024  
(In Thousands)

	Total	Public Financing Authority	County Service Area #34
<b>Revenues:</b>			
Revenues from use of money and property	\$ 156	\$ 132	\$ 24
Charges for services	<u>433</u>	<u>-</u>	<u>433</u>
Total revenues	<u>589</u>	<u>132</u>	<u>457</u>
<b>Expenditures:</b>			
Debt service:			
Principal retirement	6,796	6,475	321
Interest and fiscal charges	<u>1,561</u>	<u>1,425</u>	<u>136</u>
Total expenditures	<u>8,357</u>	<u>7,900</u>	<u>457</u>
Deficiency of revenues under expenditures	<u>(7,768)</u>	<u>(7,768)</u>	<u>-</u>
<b>Other financing sources:</b>			
Transfers in	8,014	7,881	133
Total other financing sources	<u>8,014</u>	<u>7,881</u>	<u>133</u>
<b>Net change in fund balances</b>	246	113	133
Fund balances - beginning	<u>4,896</u>	<u>2,925</u>	<u>1,971</u>
Fund balances - ending	<u>\$ 5,142</u>	<u>\$ 3,038</u>	<u>\$ 2,104</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR DEBT SERVICE FUNDS  
COUNTY SERVICE AREA #34  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>COUNTY SERVICE AREA #34</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Charges for services	<u>\$ 438</u>	<u>\$ 438</u>	<u>\$ 433</u>	<u>\$ (5)</u>
Amounts available for appropriation	<u>438</u>	<u>438</u>	<u>433</u>	<u>(5)</u>
<b>Charges to appropriations (outflows):</b>				
Debt service:				
Principal retirement	321	321	321	-
Interest and fiscal charges	<u>136</u>	<u>136</u>	<u>136</u>	<u>-</u>
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>(19)</u>	<u>(19)</u>	<u>(24)</u>	<u>(5)</u>
Other financing sources:				
Transfers in	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Total other financing sources	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Net change in fund balance	114	114	109	(5)
<b>Fund balances - beginning</b>	<u>1,971</u>	<u>1,971</u>	<u>1,971</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 2,085</u>	<u>\$ 2,085</u>	<u>\$ 2,080</u>	<u>\$ (5)</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 LRB 2013A 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 (Board) 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**

This fund was 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 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.

#### **VENTURA COUNTY INTEGRATED JUSTICE INFORMATION SYSTEM (VCIJIS)**

This fund was established to account for the modernization of the VCIJIS platform. Board approved in February 1997, the original VCIJIS project was designed to provide a centralized reporting platform for the Ventura County Sheriff's Office, District Attorney's Office, Public Defender's Office, Probation Agency, and Superior Court of California as well as several local, state, and federal law enforcement agencies. The VCIJIS modernization project would provide enhanced data sharing capabilities, operational efficiencies, and reduce risk of technology obsolescence. On April 26, 2022, the Board approved an initial contribution of \$2,400,000 with subsequent funding anticipated to be a combination of County contributions, Proposition 172 funding, and RCA financing.

COUNTY OF VENTURA  
COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2024  
(In Thousands)

	Total	Public Financing Authority	Santa Rosa Road Assessment District	Todd Road Jail Expansion	VCIJIS
<b><u>ASSETS</u></b>					
Cash and investments	\$ 26,008	\$ 5,200	\$ 108	\$ 1,276	\$ 19,424
Receivables, net	7,067	273	1	6,492	301
Due from other funds	626	313	-	11	302
Total assets	<u>\$ 33,701</u>	<u>\$ 5,786</u>	<u>\$ 109</u>	<u>\$ 7,779</u>	<u>\$ 20,027</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 825	\$ 787	\$ -	\$ 5	\$ 33
Due to other funds	7,768	602	-	7,100	66
Total liabilities	<u>8,593</u>	<u>1,389</u>	<u>-</u>	<u>7,105</u>	<u>99</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Unavailable revenue	6,448	-	-	6,448	-
Total deferred inflows of resources	<u>6,448</u>	<u>-</u>	<u>-</u>	<u>6,448</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICIT)</u></b>					
Restricted	4,397	4,397	-	-	-
Committed	109	-	109	-	-
Assigned	19,928	-	-	-	19,928
Unassigned (deficit)	<u>(5,774)</u>	<u>-</u>	<u>-</u>	<u>(5,774)</u>	<u>-</u>
Total fund balances (deficit)	<u>18,660</u>	<u>4,397</u>	<u>109</u>	<u>(5,774)</u>	<u>19,928</u>
Total liabilities, deferred inflows of resources, and fund balances (deficit)	<u>\$ 33,701</u>	<u>\$ 5,786</u>	<u>\$ 109</u>	<u>\$ 7,779</u>	<u>\$ 20,027</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, 2024  
(In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>	<u>VCIJIS</u>
<b>Revenues:</b>					
Revenues from use of money and property	\$ 1,520	\$ 23	\$ 5	\$ 410	\$ 1,082
Other	<u>568</u>	<u>568</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>2,088</u>	<u>591</u>	<u>5</u>	<u>410</u>	<u>1,082</u>
<b>Expenditures:</b>					
Capital outlay	<u>2,713</u>	<u>116</u>	<u>-</u>	<u>83</u>	<u>2,514</u>
Total expenditures	<u>2,713</u>	<u>116</u>	<u>-</u>	<u>83</u>	<u>2,514</u>
Deficiency of revenues under expenditures	<u>(625)</u>	<u>475</u>	<u>5</u>	<u>327</u>	<u>(1,432)</u>
<b>Other financing sources:</b>					
Transfers in	574	-	-	-	574
Transfers out	<u>(574)</u>	<u>(574)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(574)</u>	<u>-</u>	<u>-</u>	<u>574</u>
<b>Net change in fund balances</b>	(625)	(99)	5	327	(858)
Fund balances - beginning	<u>19,285</u>	<u>4,496</u>	<u>104</u>	<u>(6,101)</u>	<u>20,786</u>
Fund balances (deficit) - ending	<u>\$ 18,660</u>	<u>\$ 4,397</u>	<u>\$ 109</u>	<u>\$ (5,774)</u>	<u>\$ 19,928</u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR CAPITAL PROJECTS FUNDS  
SANTA ROSA ROAD ASSESSMENT DISTRICT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>SANTA ROSA ROAD ASSESSMENT DISTRICT</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 1</u>
Amounts available for appropriation	<u>3</u>	<u>3</u>	<u>4</u>	<u>1</u>
<b>Charges to appropriations (outflows):</b>				
Public ways and facilities:				
Services and supplies	<u>106</u>	<u>106</u>	<u>-</u>	<u>106</u>
Total public ways and facilities	<u>106</u>	<u>106</u>	<u>-</u>	<u>106</u>
Total charges to appropriations	<u>106</u>	<u>106</u>	<u>-</u>	<u>106</u>
Net change in fund balance	(103)	(103)	4	107
<b>Fund balances - beginning</b>	<u>104</u>	<u>104</u>	<u>104</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 108</u></u>	<u><u>\$ 107</u></u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR CAPITAL PROJECTS FUNDS  
TODD ROAD JAIL EXPANSION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

TODD ROAD JAIL EXPANSION				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ -	\$ -	\$ 291	\$ 291
Amounts available for appropriation	-	-	291	291
<b>Charges to appropriations (outflows):</b>				
Public protection:				
Capital outlay	371	671	83	588
Total charges to appropriations	371	671	83	588
Net changes in fund balance	(371)	(671)	208	879
<b>Fund balances - beginning</b>	(6,101)	(6,101)	(6,101)	-
<b>Fund balances (deficit) - ending</b>	<u><u>\$ (6,472)</u></u>	<u><u>\$ (6,772)</u></u>	<u><u>\$ (5,893)</u></u>	<u><u>\$ 879</u></u>

COUNTY OF VENTURA  
BUDGETARY COMPARISON SCHEDULE  
NON-MAJOR CAPITAL PROJECTS FUNDS  
VENTURA COUNTY INTEGRATED JUSTICE INFORMATION SYSTEM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
(In Thousands)

	<b>VENTURA COUNTY INTEGRATED JUSTICE INFORMATION SYSTEM</b>			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ -	\$ -	\$ 838	\$ 838
Amounts available for appropriation	-	-	838	838
<b>Charges to appropriations (outflows):</b>				
Capital outlay	20,889	20,889	2,514	18,375
Total charges to appropriations	20,889	20,889	2,514	18,375
Deficiency of revenues under expenditures	(20,889)	(20,889)	(1,676)	19,213
Other financing sources:				
Transfers in	-	-	574	574
Total other financing sources	-	-	574	574
Net change in fund balance	(20,889)	(20,889)	(1,102)	19,787
<b>Fund balances - beginning</b>	20,786	20,786	20,786	-
<b>Fund balances - ending</b>	<u>\$ (103)</u>	<u>\$ (103)</u>	<u>\$ 19,684</u>	<u>\$ 19,787</u>



## **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, 2024  
(In Thousands)

	<b>GEORGE D. LYON PERMANENT FUND</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Resources (inflows):</b>				
Revenues from use of money and property	\$ 9	\$ 9	\$ 23	\$ 14
Amounts available for appropriation	9	9	23	14
<b>Charges to appropriations (outflows):</b>				
Excess of revenues over expenditures	9	9	23	14
Other financing uses:				
Transfers out	(9)	(9)	(9)	-
Total other financing uses	(9)	(9)	(9)	-
Net change in fund balance	-	-	14	14
<b>Fund balances - beginning</b>	<u>1,184</u>	<u>1,184</u>	<u>1,184</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 1,184</u>	<u>\$ 1,184</u>	<u>\$ 1,198</u>	<u>\$ 14</u>