

COUNTY OF VENTURA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025
(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	\$ 401,385	\$ 373,030	\$ 5,115	\$ 22,095	\$ 1,145
Receivables, net	52,022	51,306	406	309	1
Due from other funds	4,392	3,339	240	813	-
Inventories and other assets	9,428	9,308	-	120	-
Long-term lease receivables	1,075	1,075	-	-	-
Loans and other long-term receivables	38,131	32,359	5,772	-	-
Total assets	<u>\$ 506,433</u>	<u>\$ 470,417</u>	<u>\$ 11,533</u>	<u>\$ 23,337</u>	<u>\$ 1,146</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 26,468	\$ 25,803	\$ -	\$ 665	\$ -
Accrued liabilities	23,979	23,979	-	-	-
Due to other funds	9,944	9,340	-	604	-
Unearned revenue	11,319	11,319	-	-	-
Advances from other funds	2,142	2,142	-	-	-
Total liabilities	<u>73,852</u>	<u>72,583</u>	<u>-</u>	<u>1,269</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	38,584	32,447	6,137	-	-
Lease related	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>39,684</u>	<u>33,547</u>	<u>6,137</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>					
Nonspendable	1,153	20	-	-	1,133
Restricted	334,157	323,206	5,396	5,542	13
Committed	26,142	26,138	-	4	-
Assigned	<u>31,445</u>	<u>14,923</u>	<u>-</u>	<u>16,522</u>	<u>-</u>
Total fund balances	<u>392,897</u>	<u>364,287</u>	<u>5,396</u>	<u>22,068</u>	<u>1,146</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 506,433</u>	<u>\$ 470,417</u>	<u>\$ 11,533</u>	<u>\$ 23,337</u>	<u>\$ 1,146</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, 2025
(In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 44,585	\$ 44,585	\$ -	\$ -	\$ -
Licenses, permits, and franchises	1,080	1,080	-	-	-
Fines, forfeitures, and penalties	240	240	-	-	-
Revenues from use of money and property	19,122	17,959	154	1,000	9
Aid from other governmental units	211,318	204,888	-	6,430	-
Charges for services	64,466	64,035	431	-	-
Other	4,816	4,816	-	-	-
Total revenues	<u>345,627</u>	<u>337,603</u>	<u>585</u>	<u>7,430</u>	<u>9</u>
Expenditures:					
Current:					
Public protection	66,885	66,885	-	-	-
Public ways and facilities	36,732	36,621	-	111	-
Health and sanitation services	105,236	105,236	-	-	-
Public assistance	47,811	47,811	-	-	-
Education	10,787	10,787	-	-	-
Capital outlay	42,565	36,725	-	5,840	-
Debt service:					
Principal retirement	8,366	3,438	4,928	-	-
Interest and fiscal charges	1,519	235	1,284	-	-
Total expenditures	<u>319,901</u>	<u>307,738</u>	<u>6,212</u>	<u>5,951</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>25,726</u>	<u>29,865</u>	<u>(5,627)</u>	<u>1,479</u>	<u>9</u>
Other financing sources (uses):					
Insurance recovery	1,299	1,299	-	-	-
Issuance of long-term debt	3,500	-	-	3,500	-
Leases	6,072	6,072	-	-	-
Transfers in	19,822	13,233	5,881	708	-
Transfers out	(6,237)	(3,883)	-	(2,279)	(75)
Total other financing sources (uses)	<u>24,456</u>	<u>16,721</u>	<u>5,881</u>	<u>1,929</u>	<u>(75)</u>
Net change in fund balances	50,182	46,586	254	3,408	(66)
Fund balances - beginning	<u>342,715</u>	<u>317,701</u>	<u>5,142</u>	<u>18,660</u>	<u>1,212</u>
Fund balances - ending	<u>\$ 392,897</u>	<u>\$ 364,287</u>	<u>\$ 5,396</u>	<u>\$ 22,068</u>	<u>\$ 1,146</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.

COUNTY OF VENTURA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025
(In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Roads Fund	Watershed Protection Districts
<u>ASSETS</u>					
Cash and investments	\$ 373,030	\$ 14,769	\$ 8,567	\$ 40,860	\$ 140,939
Receivables, net	51,306	1,547	1,486	12,354	8,062
Due from other funds	3,339	110	63	271	950
Inventories and other assets	9,308	-	-	-	-
Long-term lease receivables	1,075	1,075	-	-	-
Loans and other long-term receivables	32,359	250	15,426	58	1,280
Total assets	<u>\$ 470,417</u>	<u>\$ 17,751</u>	<u>\$ 25,542</u>	<u>\$ 53,543</u>	<u>\$ 151,231</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 25,803	\$ 479	\$ 3,922	\$ 4,439	\$ 3,279
Accrued liabilities	23,979	164	-	992	1,925
Due to other funds	9,340	80	317	264	671
Unearned revenue	11,319	4,481	5,877	-	919
Advances from other funds	2,142	-	-	-	1,500
Total liabilities	<u>72,583</u>	<u>5,204</u>	<u>10,116</u>	<u>5,695</u>	<u>8,294</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	32,447	250	15,426	58	1,368
Lease related	1,100	1,100	-	-	-
Total deferred inflows of resources	<u>33,547</u>	<u>1,350</u>	<u>15,426</u>	<u>58</u>	<u>1,368</u>
<u>FUND BALANCES</u>					
Nonspendable	20	-	-	-	-
Restricted	323,206	2,582	-	24,591	137,796
Committed	26,138	222	-	20,458	-
Assigned	14,923	8,393	-	2,741	3,773
Total fund balances	<u>364,287</u>	<u>11,197</u>	<u>-</u>	<u>47,790</u>	<u>141,569</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 470,417</u>	<u>\$ 17,751</u>	<u>\$ 25,542</u>	<u>\$ 53,543</u>	<u>\$ 151,231</u>

COUNTY OF VENTURA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025
(In Thousands)

Fish and Wildlife Fund	Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 18	\$ 23	\$ 12,593	\$ 173	<u>ASSETS</u>
1	3	309	1,277	Cash and investments
-	-	81	1	Receivables, net
-	-	-	-	Due from other funds
-	-	-	-	Inventories and other assets
-	-	-	-	Long-term lease receivables
-	-	-	-	Loans and other long-term receivables
<u>\$ 19</u>	<u>\$ 26</u>	<u>\$ 12,983</u>	<u>\$ 1,451</u>	Total assets
				<u>LIABILITIES</u>
\$ -	\$ 19	\$ 451	\$ 1,361	Accounts payable
-	-	-	50	Accrued liabilities
-	-	136	5	Due to other funds
-	-	42	-	Unearned revenue
-	-	607	35	Advances from other funds
<u>-</u>	<u>19</u>	<u>1,236</u>	<u>1,451</u>	Total liabilities
				<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	-	Unavailable revenue
-	-	-	-	Lease related
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Total deferred inflows of resources
				<u>FUND BALANCES</u>
-	-	-	-	Nonspendable
19	7	6,273	-	Restricted
-	-	5,458	-	Committed
-	-	16	-	Assigned
<u>19</u>	<u>7</u>	<u>11,747</u>	<u>-</u>	Total fund balances
<u>\$ 19</u>	<u>\$ 26</u>	<u>\$ 12,983</u>	<u>\$ 1,451</u>	Total liabilities, deferred inflows of resources, and fund balances

(Continued)

COUNTY OF VENTURA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025
(In Thousands)
(Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
<u>ASSETS</u>			
Cash and investments	\$ 104	\$ 2,603	\$ 4,851
Receivables, net	-	333	363
Due from other funds	2	19	29
Inventories and other assets	-	20	-
Long-term lease receivables	-	-	-
Loans and other long-term receivables	-	-	-
	<u>106</u>	<u>2,975</u>	<u>5,243</u>
Total assets	<u>\$ 106</u>	<u>\$ 2,975</u>	<u>\$ 5,243</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 14	\$ 2,972
Accrued liabilities	-	37	48
Due to other funds	-	25	2,223
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>76</u>	<u>5,243</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	-	-	-
Lease related	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>			
Nonspendable	-	20	-
Restricted	106	2,879	-
Committed	-	-	-
Assigned	-	-	-
	<u>106</u>	<u>2,899</u>	<u>-</u>
Total fund balances	<u>106</u>	<u>2,899</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 106</u>	<u>\$ 2,975</u>	<u>\$ 5,243</u>

COUNTY OF VENTURA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025
(In Thousands)
(Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	
\$ 221	\$ 147,308	\$ 1	<u>ASSETS</u>
660	24,911	-	Cash and investments
4	1,809	-	Receivables, net
-	9,288	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term lease receivables
-	15,279	66	Loans and other long-term receivables
<u>\$ 885</u>	<u>\$ 198,595</u>	<u>\$ 67</u>	Total assets
\$ 12	\$ 8,855	\$ -	<u>LIABILITIES</u>
456	20,307	-	Accounts payable
411	5,208	-	Accrued liabilities
-	-	-	Due to other funds
-	-	-	Unearned revenue
-	-	-	Advances from other funds
<u>879</u>	<u>34,370</u>	<u>-</u>	Total liabilities
-	15,279	66	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	Unavailable revenue
-	15,279	66	Lease related
-	-	-	Total deferred inflows of resources
-	-	-	<u>FUND BALANCES</u>
6	148,946	1	Nonspendable
-	-	-	Restricted
-	-	-	Committed
-	-	-	Assigned
<u>6</u>	<u>148,946</u>	<u>1</u>	Total fund balances
<u>\$ 885</u>	<u>\$ 198,595</u>	<u>\$ 67</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, 2025
(In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Roads Fund	Watershed Protection Districts
Revenues:					
Taxes	\$ 44,585	\$ 9,133	\$ -	\$ 448	\$ 33,387
Licenses, permits, and franchises	1,080	-	-	893	80
Fines, forfeitures, and penalties	240	4	-	113	42
Revenues from use of money and property	17,959	895	36	1,172	6,956
Aid from other governmental units	204,888	1,818	15,016	48,214	7,453
Charges for services	64,035	65	-	10	11,845
Other	4,816	503	215	932	390
Total revenues	<u>337,603</u>	<u>12,418</u>	<u>15,267</u>	<u>51,782</u>	<u>60,153</u>
Expenditures:					
Current:					
Public protection	66,885	-	-	-	39,076
Public ways and facilities	36,621	-	-	36,621	-
Health and sanitation services	105,236	-	-	-	-
Public assistance	47,811	-	12,136	-	-
Education	10,787	10,787	-	-	-
Capital outlay	36,725	5,311	-	14,277	9,923
Debt service:					
Principal retirement	3,438	307	-	-	-
Interest and fiscal charges	235	3	-	-	40
Total expenditures	<u>307,738</u>	<u>16,408</u>	<u>12,136</u>	<u>50,898</u>	<u>49,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,865</u>	<u>(3,990)</u>	<u>3,131</u>	<u>884</u>	<u>11,114</u>
Other financing sources (uses):					
Insurance recovery	1,299	1,299	-	-	-
Leases	6,072	-	-	-	-
Transfers in	13,233	1,006	-	-	-
Transfers out	(3,883)	-	(3,131)	(86)	(109)
Total other financing sources (uses)	<u>16,721</u>	<u>2,305</u>	<u>(3,131)</u>	<u>(86)</u>	<u>(109)</u>
Net change in fund balances	46,586	(1,685)	-	798	11,005
Fund balances - beginning	<u>317,701</u>	<u>12,882</u>	<u>-</u>	<u>46,992</u>	<u>130,564</u>
Fund balances - ending	<u>\$ 364,287</u>	<u>\$ 11,197</u>	<u>\$ -</u>	<u>\$ 47,790</u>	<u>\$ 141,569</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, 2025
(In Thousands)

<u>Fish and Wildlife Fund</u>	<u>Domestic Violence Program Fund</u>	<u>County Service Areas</u>	<u>Workforce Development Fund</u>	
\$ -	\$ -	\$ 1,617	\$ -	Revenues:
-	107	-	-	Taxes
10	40	13	-	Licenses, permits, and franchises
1	2	749	10	Fines, forfeitures, and penalties
-	-	8	9,649	Revenues from use of money and property
9	-	2,736	-	Aid from other governmental units
-	-	8	-	Charges for services
-	-	-	-	Other
<u>20</u>	<u>149</u>	<u>5,131</u>	<u>9,659</u>	Total revenues
				Expenditures:
				Current:
3	-	3,638	-	Public protection
-	-	-	-	Public ways and facilities
-	-	-	-	Health and sanitation services
-	181	-	9,901	Public assistance
-	-	-	-	Education
-	-	-	-	Capital outlay
-	-	-	-	Debt service:
-	-	-	-	Principal retirement
-	-	29	-	Interest and fiscal charges
<u>3</u>	<u>181</u>	<u>3,667</u>	<u>9,901</u>	Total expenditures
<u>17</u>	<u>(32)</u>	<u>1,464</u>	<u>(242)</u>	Excess (deficiency) of revenues over (under) expenditures
				Other financing sources (uses):
-	-	-	-	Insurance recovery
-	-	-	-	Leases
-	-	-	242	Transfers in
-	-	(133)	-	Transfers out
<u>-</u>	<u>-</u>	<u>(133)</u>	<u>242</u>	Total other financing sources (uses)
17	(32)	1,331	-	Net change in fund balances
<u>2</u>	<u>39</u>	<u>10,416</u>	<u>-</u>	Fund balances - beginning, as previously reported
<u>\$ 19</u>	<u>\$ 7</u>	<u>\$ 11,747</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, 2025
(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	18	-	-
Revenues from use of money and property	1	146	177
Aid from other governmental units	-	-	14,049
Charges for services	-	-	-
Other	-	2,237	-
Total revenues	<u>19</u>	<u>2,383</u>	<u>14,226</u>
Expenditures:			
Current:			
Public protection	3	2,860	-
Health and sanitation services	-	-	-
Public assistance	-	-	25,593
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>3</u>	<u>2,860</u>	<u>25,593</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16</u>	<u>(477)</u>	<u>(11,367)</u>
Other financing sources (uses):			
Leases	-	-	-
Transfers in	-	-	11,367
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,367</u>
Net change in fund balances	16	(477)	-
Fund balances - beginning	<u>90</u>	<u>3,376</u>	<u>-</u>
Fund balances - ending	<u>\$ 106</u>	<u>\$ 2,899</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, 2025
(In Thousands)
(Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	
\$ -	\$ -	\$ -	Revenues:
-	-	-	Taxes
-	-	-	Licenses, permits, and franchises
31	7,783	-	Fines, forfeitures, and penalties
22,274	86,407	-	Revenues from use of money and property
-	49,370	-	Aid from other governmental units
-	-	-	Charges for services
<u>2</u>	<u>529</u>	<u>-</u>	Other
<u>22,307</u>	<u>144,089</u>	<u>-</u>	Total revenues
			Expenditures:
			Current:
21,305	-	-	Public protection
-	105,236	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	-	-	Recreation
15	7,199	-	Capital outlay
			Debt service:
947	2,184	-	Principal retirement
<u>36</u>	<u>127</u>	<u>-</u>	Interest and fiscal charges
<u>22,303</u>	<u>114,746</u>	<u>-</u>	Total expenditures
			Excess (deficiency) of revenues over (under)
<u>4</u>	<u>29,343</u>	<u>-</u>	expenditures
			Other financing sources (uses):
-	6,072	-	Leases
7	611	-	Transfers in
<u>(11)</u>	<u>(413)</u>	<u>-</u>	Transfers out
<u>(4)</u>	<u>6,270</u>	<u>-</u>	Total other financing sources (uses)
			Net change in fund balances
-	35,613	-	
<u>6</u>	<u>113,333</u>	<u>1</u>	Fund balances - beginning, as previously reported
<u>\$ 6</u>	<u>\$ 148,946</u>	<u>\$ 1</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, 2025
(In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 9,098	\$ 9,098	\$ 9,133	\$ 35
Fines, forfeitures, and penalties	2	2	4	2
Revenues from use of money and property	326	326	950	624
Aid from other governmental units	11,326	13,508	1,818	(11,690)
Charges for services	60	60	65	5
Other	140	499	429	(70)
Amounts available for appropriation	<u>20,952</u>	<u>23,493</u>	<u>12,399</u>	<u>(11,094)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	6,723	6,723	6,609	114
Services and supplies	8,882	9,804	4,178	5,626
Other charges	<u>314</u>	<u>314</u>	<u>-</u>	<u>314</u>
Total education	15,919	16,841	10,787	6,054
Capital outlay	10,850	17,712	5,311	12,401
Debt Service:				
Principal retirement	307	307	307	-
Interest and fiscal charges	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total charges to appropriations	<u>27,079</u>	<u>34,863</u>	<u>16,408</u>	<u>18,455</u>
Deficiency of revenues under expenditures	<u>(6,127)</u>	<u>(11,370)</u>	<u>(4,009)</u>	<u>7,361</u>
Other financing sources:				
Gain from insurance recovery	-	4,280	1,299	(2,981)
Transfers in	<u>3,509</u>	<u>3,509</u>	<u>1,006</u>	<u>(2,503)</u>
Total other financing sources	<u>3,509</u>	<u>7,789</u>	<u>2,305</u>	<u>(5,484)</u>
Net change in fund balance	(2,618)	(3,581)	(1,704)	1,877
Fund balances - beginning	<u>12,882</u>	<u>12,882</u>	<u>12,882</u>	<u>-</u>
Fund balances - ending	<u>\$ 10,264</u>	<u>\$ 9,301</u>	<u>\$ 11,178</u>	<u>\$ 1,877</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
H.U.D. GRANTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	HOUSING AND URBAN DEVELOPMENT GRANTS			
	<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	\$ 8	\$ 8	\$ 36	\$ 28
Aid from other governmental units	38,757	46,720	15,016	(31,704)
Other	-	-	215	215
Amounts available for appropriation	<u>38,765</u>	<u>46,728</u>	<u>15,267</u>	<u>(31,461)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	23,706	25,488	11,229	14,259
Other charges	<u>1,892</u>	<u>1,575</u>	<u>831</u>	<u>744</u>
Total public assistance	<u>25,598</u>	<u>27,063</u>	<u>12,060</u>	<u>15,003</u>
Total charges to appropriations	<u>25,598</u>	<u>27,063</u>	<u>12,060</u>	<u>15,003</u>
Excess of revenues over expenditures	<u>13,167</u>	<u>19,665</u>	<u>3,207</u>	<u>(16,458)</u>
Other financing uses:				
Transfers out	<u>(13,321)</u>	<u>(19,819)</u>	<u>(3,131)</u>	<u>16,688</u>
Total other financing uses	<u>(13,321)</u>	<u>(19,819)</u>	<u>(3,131)</u>	<u>16,688</u>
Net change in fund balance	(154)	(154)	76	230
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (154)</u>	<u>\$ (154)</u>	<u>\$ 76</u>	<u>\$ 230</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
ROADS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	ROADS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 200	\$ 200	\$ 315	\$ 115
Licenses, permits, and franchises	900	900	893	(7)
Fines, forfeitures, and penalties	140	140	113	(27)
Revenues from use of money and property	708	708	1,139	431
Aid from other governmental units	50,056	50,056	48,214	(1,842)
Charges for services	165	165	10	(155)
Other	158	158	152	(6)
Amounts available for appropriation	<u>52,327</u>	<u>52,327</u>	<u>50,836</u>	<u>(1,491)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	57,112	55,269	36,620	18,649
Other charges	100	100	1	99
Total public assistance	<u>57,212</u>	<u>55,369</u>	<u>36,621</u>	<u>18,748</u>
Capital outlay	<u>18,599</u>	<u>20,297</u>	<u>14,277</u>	<u>6,020</u>
Total charges to appropriations	<u>75,811</u>	<u>75,666</u>	<u>50,898</u>	<u>24,768</u>
Deficiency of revenues under expenditures	<u>(23,484)</u>	<u>(23,339)</u>	<u>(62)</u>	<u>23,277</u>
Other financing sources (uses):				
Transfers in	2,106	2,106	-	(2,106)
Transfers out	(1,500)	(1,500)	(86)	1,414
Total other financing sources (uses)	<u>606</u>	<u>606</u>	<u>(86)</u>	<u>(692)</u>
Net change in fund balance	(22,878)	(22,733)	(148)	22,585
Fund balances - beginning	<u>46,992</u>	<u>46,992</u>	<u>46,992</u>	<u>-</u>
Fund balances - ending	<u>\$ 24,114</u>	<u>\$ 24,259</u>	<u>\$ 46,844</u>	<u>\$ 22,585</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
WATERSHED PROTECTION DISTRICT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	WATERSHED PROTECTION DISTRICTS			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 32,172	\$ 32,172	\$ 33,387	\$ 1,215
Licenses, permits, and franchises	50	50	80	30
Fines, forfeitures, and penalties	45	45	42	(3)
Revenues from use of money and property	4,189	4,189	5,858	1,669
Aid from other governmental units	21,604	24,803	7,453	(17,350)
Charges for services	13,968	13,968	11,845	(2,123)
Other	29	29	355	326
Amount available for appropriation	<u>72,057</u>	<u>75,256</u>	<u>59,020</u>	<u>(16,236)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	71,119	74,041	39,058	34,983
Other charges	430	439	18	421
Contingencies	-	59	-	59
Total public protection	<u>71,549</u>	<u>74,539</u>	<u>39,076</u>	<u>35,463</u>
Capital outlay	<u>33,705</u>	<u>35,020</u>	<u>9,923</u>	<u>25,097</u>
Interest and fiscal charges	<u>-</u>	<u>149</u>	<u>40</u>	<u>109</u>
Total charges to appropriations	<u>105,254</u>	<u>109,708</u>	<u>49,039</u>	<u>60,669</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,197)</u>	<u>(34,452)</u>	<u>9,981</u>	<u>44,433</u>
Other financing sources (uses):				
Transfers in	1,863	1,863	105	(1,758)
Transfers out	(1,956)	(1,956)	(214)	1,742
Total other financing sources (uses)	<u>(93)</u>	<u>(93)</u>	<u>(109)</u>	<u>(16)</u>
Net change in fund balance	(33,290)	(34,545)	9,872	44,417
Fund balances - beginning	<u>130,564</u>	<u>130,564</u>	<u>130,564</u>	<u>-</u>
Fund balances - ending	<u>\$ 97,274</u>	<u>\$ 96,019</u>	<u>\$ 140,436</u>	<u>\$ 44,417</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
FISH AND WILDLIFE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	FISH AND WILDLIFE FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Fines, forfeitures, and penalties	\$ 5	\$ 5	\$ 10	\$ 5
Charges for services	<u>5</u>	<u>5</u>	<u>9</u>	<u>4</u>
Amounts available for appropriation	<u>10</u>	<u>10</u>	<u>19</u>	<u>9</u>
Charges to appropriations (outflows):				
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>7</u>	<u>7</u>	<u>16</u>	<u>9</u>
 Other financing uses:				
Transfers out	<u>(7)</u>	<u>(7)</u>	<u>-</u>	<u>7</u>
Total other financing uses	<u>(7)</u>	<u>(7)</u>	<u>-</u>	<u>7</u>
 Net change in fund balance	-	-	16	16
 Fund balances - beginning	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
 Fund balances - ending	<u><u>\$ 2</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 16</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
DOMESTIC VIOLENCE PROGRAM FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	DOMESTIC VIOLENCE PROGRAM FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Licenses, permits, and franchises	\$ 80	\$ 83	\$ 107	\$ 24
Fines, forfeitures, and penalties	80	80	40	(40)
Revenues from use of money and property	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Amounts available for appropriation	<u>160</u>	<u>163</u>	<u>149</u>	<u>(14)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Total public assistance	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Total charges to appropriations	<u>202</u>	<u>202</u>	<u>181</u>	<u>21</u>
Net change in fund balance	(42)	(39)	(32)	7
Fund balances - beginning	<u>39</u>	<u>39</u>	<u>39</u>	<u>-</u>
Fund balances - ending	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 7</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
COUNTY SERVICE AREAS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 1,606	\$ 1,606	\$ 1,617	\$ 11
Fines, forfeitures, and penalties	3	3	13	10
Revenues from use of money and property	424	424	648	224
Aid from other governmental units	12	12	8	(4)
Charges for services	<u>2,668</u>	<u>2,674</u>	<u>2,743</u>	<u>69</u>
Amounts available for appropriation	<u>4,713</u>	<u>4,719</u>	<u>5,029</u>	<u>310</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	4,399	4,591	3,613	978
Other charges	<u>-</u>	<u>36</u>	<u>25</u>	<u>11</u>
Total public protection	4,399	4,627	3,638	989
Capital outlay	1,760	1,680	-	1,680
Debt service:				
Interest and fiscal charges	<u>24</u>	<u>30</u>	<u>29</u>	<u>1</u>
Total charges to appropriations	<u>6,183</u>	<u>6,337</u>	<u>3,667</u>	<u>2,670</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,470)</u>	<u>(1,618)</u>	<u>1,362</u>	<u>2,980</u>
Other financing sources (uses):				
Issuance of long-term debt	490	490	-	(490)
Transfers out	<u>(225)</u>	<u>(225)</u>	<u>(133)</u>	<u>92</u>
Total other financing (uses)	<u>265</u>	<u>265</u>	<u>(133)</u>	<u>(398)</u>
Net change in fund balance	(1,205)	(1,353)	1,229	2,582
Fund balances - beginning	<u>10,416</u>	<u>10,416</u>	<u>10,416</u>	<u>-</u>
Fund balances - ending	<u>\$ 9,211</u>	<u>\$ 9,063</u>	<u>\$ 11,645</u>	<u>\$ 2,582</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
WORKFORCE DEVELOPMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	WORKFORCE DEVELOPMENT FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 8	\$ 8
Aid from other governmental units	10,068	17,022	9,649	(7,373)
Amounts available for appropriation	<u>10,068</u>	<u>17,022</u>	<u>9,657</u>	<u>(7,365)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	2,004	2,335	2,334	1
Services and supplies	1,301	1,409	1,292	117
Other charges	<u>13,077</u>	<u>19,427</u>	<u>6,275</u>	<u>13,152</u>
Total public assistance	<u>16,382</u>	<u>23,171</u>	<u>9,901</u>	<u>13,270</u>
Total charges to appropriations	<u>16,382</u>	<u>23,171</u>	<u>9,901</u>	<u>13,270</u>
Deficiency of revenues under expenditures	(6,314)	(6,149)	(244)	5,905
Other financing sources:				
Transfers in	-	-	242	242
Total other financing sources	<u>-</u>	<u>-</u>	<u>242</u>	<u>242</u>
Net change in fund balance	(6,314)	(6,149)	(2)	6,147
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit) - ending	<u>\$ (6,314)</u>	<u>\$ (6,149)</u>	<u>\$ (2)</u>	<u>\$ 6,147</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
SPAY/NEUTER PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	SPAY/NEUTER PROGRAM			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Other	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ (40)</u>
Amounts available for appropriation	<u>40</u>	<u>40</u>	<u>-</u>	<u>(40)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>40</u>	<u>40</u>	<u>3</u>	<u>37</u>
Total public protection	<u>40</u>	<u>40</u>	<u>3</u>	<u>37</u>
Total charges to appropriations	<u>40</u>	<u>40</u>	<u>3</u>	<u>37</u>
 Net change in fund balance	-	-	(3)	(3)
 Fund balances - beginning	<u>90</u>	<u>90</u>	<u>90</u>	<u>-</u>
 Fund balances - ending	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ 87</u>	<u>\$ (3)</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
INMATE WELFARE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(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	\$ 129	\$ 129	\$ 127	\$ (2)
Other	2,463	2,463	2,237	(226)
Amounts available for appropriation	<u>2,592</u>	<u>2,592</u>	<u>2,364</u>	<u>(228)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,770	1,770	1,554	216
Services and supplies	1,658	1,656	1,306	350
Contingencies	-	2	-	2
Total public protection	<u>3,428</u>	<u>3,428</u>	<u>2,860</u>	<u>568</u>
Total charges to appropriations	<u>3,428</u>	<u>3,428</u>	<u>2,860</u>	<u>568</u>
Net change in fund balance	(836)	(836)	(496)	340
Fund balances - beginning	<u>3,376</u>	<u>3,376</u>	<u>3,376</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,540</u>	<u>\$ 2,540</u>	<u>\$ 2,880</u>	<u>\$ 340</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, 2025
(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	\$ 5	\$ 15	\$ 135	\$ 120
Aid from other governmental units	<u>14,405</u>	<u>14,405</u>	<u>14,049</u>	<u>(356)</u>
Amounts available for appropriation	<u>14,410</u>	<u>14,420</u>	<u>14,184</u>	<u>(236)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	1,560	1,635	1,623	12
Services and supplies	204	254	218	36
Other charges	<u>24,020</u>	<u>23,905</u>	<u>23,710</u>	<u>195</u>
Total public assistance	<u>25,784</u>	<u>25,794</u>	<u>25,551</u>	<u>243</u>
Total charges to appropriations	<u>25,784</u>	<u>25,794</u>	<u>25,551</u>	<u>243</u>
Deficiency of revenues under expenditures	<u>(11,374)</u>	<u>(11,374)</u>	<u>(11,367)</u>	<u>7</u>
Other financing sources:				
Transfers in	<u>11,367</u>	<u>11,367</u>	<u>11,367</u>	<u>-</u>
Total other financing sources	<u>11,367</u>	<u>11,367</u>	<u>11,367</u>	<u>-</u>
Net change in fund balance	(7)	(7)	-	7
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit) - ending	<u>\$ (7)</u>	<u>\$ (7)</u>	<u>\$ -</u>	<u>\$ 7</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
DEPARTMENT OF CHILD SUPPORT SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	DEPARTMENT OF CHILD SUPPORT SERVICES			
	<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	\$ 25	\$ 25	\$ 32	\$ 7
Aid from other governmental units	23,398	23,025	22,274	(751)
Other	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Amounts available for appropriation	<u>23,423</u>	<u>23,050</u>	<u>22,308</u>	<u>(742)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	20,447	20,057	19,303	754
Services and supplies	<u>2,048</u>	<u>2,045</u>	<u>2,002</u>	<u>43</u>
Total public protection	<u>22,495</u>	<u>22,102</u>	<u>21,305</u>	<u>797</u>
Capital outlay	10	16	15	1
Debt Service:				
Principal retirement	948	948	947	1
Interest and fiscal charges	<u>36</u>	<u>36</u>	<u>36</u>	<u>-</u>
Total charges to appropriations	<u>23,489</u>	<u>23,102</u>	<u>22,303</u>	<u>799</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(66)</u>	<u>(52)</u>	<u>5</u>	<u>57</u>
Other financing sources (uses):				
Transfers in	15	15	7	(8)
Transfers out	<u>-</u>	<u>(11)</u>	<u>(11)</u>	<u>-</u>
Total other financing sources (uses)	<u>15</u>	<u>4</u>	<u>(4)</u>	<u>(8)</u>
Net change in fund balance	(51)	(48)	1	49
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances (deficit) - ending	<u>\$ (45)</u>	<u>\$ (42)</u>	<u>\$ 7</u>	<u>\$ 49</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
MENTAL HEALTH SERVICES ACT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(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	\$ 2,028	\$ 2,028	\$ 6,510	\$ 4,482
Aid from other governmental units	73,430	90,191	86,407	(3,784)
Charges for services	26,504	27,529	49,370	21,841
Other	248	248	529	281
Amounts available for appropriation	<u>102,210</u>	<u>119,996</u>	<u>142,816</u>	<u>22,820</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	42,697	45,535	40,591	4,944
Services and supplies	74,636	81,549	54,777	26,772
Other charges	9,486	12,341	9,868	2,473
Total health and sanitation services	<u>126,819</u>	<u>139,425</u>	<u>105,236</u>	<u>34,189</u>
Capital outlay	1,575	10,968	7,199	3,769
Debt service:				
Principal retirement	724	2,184	2,184	-
Interest and fiscal charges	57	127	127	-
Total charges to appropriations	<u>129,175</u>	<u>152,704</u>	<u>114,746</u>	<u>37,958</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,965)</u>	<u>(32,708)</u>	<u>28,070</u>	<u>60,778</u>
Other financing sources (uses):				
Insurance recovery	4	4	-	(4)
Leases	-	6,073	6,072	(1)
Transfers in	14	14	611	597
Transfers out	(175)	(445)	(413)	32
Total other financing (uses)	<u>(157)</u>	<u>5,646</u>	<u>6,270</u>	<u>624</u>
Net change in fund balance	(27,122)	(27,062)	34,340	61,402
Fund balances - beginning	<u>113,333</u>	<u>113,333</u>	<u>113,333</u>	<u>-</u>
Fund balances - ending	<u>\$ 86,211</u>	<u>\$ 86,271</u>	<u>\$ 147,673</u>	<u>\$ 61,402</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
COUNTY SUCCESSOR HOUSING AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(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	\$ 246	\$ 246	\$ -	\$ (246)
Other	4	4	-	(4)
Amounts available for appropriation	<u>250</u>	<u>250</u>	<u>-</u>	<u>(250)</u>
Charges to appropriations (outflows):				
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	-	-	-	-
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balances - ending	<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, 2025
(In Thousands)

	NYELAND ACRES COMMUNITY CENTER CFD*			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ <u>1</u>	\$ <u>1</u>	\$ <u>3</u>	\$ <u>2</u>
Amounts available for appropriation	<u>1</u>	<u>1</u>	<u>3</u>	<u>2</u>
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	54	54	45	9
Other charges	<u>7</u>	<u>7</u>	<u>6</u>	<u>1</u>
Total recreation and cultural services	<u>61</u>	<u>61</u>	<u>51</u>	<u>10</u>
Total charges to appropriations	<u>61</u>	<u>61</u>	<u>51</u>	<u>10</u>
Deficiency of revenues over expenditures	(60)	(60)	(48)	12
Other financing sources:				
Transfers in	<u>60</u>	<u>60</u>	<u>60</u>	<u>-</u>
Total other financing sources	<u>60</u>	<u>60</u>	<u>60</u>	<u>-</u>
Net change in fund balance	-	-	12	12
Fund balances - beginning	<u>63</u>	<u>63</u>	<u>63</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 63</u></u>	<u><u>\$ 63</u></u>	<u><u>\$ 75</u></u>	<u><u>\$ 12</u></u>

*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, 2025
(In Thousands)

	STORMWATER-UNINCORPORATED *			
	<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	\$ 91	\$ 91	\$ 148	\$ 57
Aid from other governmental units	-	-	1	1
Charges for services	1,229	1,229	639	(590)
Other	-	-	26	26
Amounts available for appropriation	<u>1,320</u>	<u>1,320</u>	<u>814</u>	<u>(506)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>5,705</u>	<u>5,705</u>	<u>2,383</u>	<u>3,322</u>
Total public protection	<u>5,705</u>	<u>5,705</u>	<u>2,383</u>	<u>3,322</u>
Capital outlay	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Total charges to appropriations	<u>6,105</u>	<u>6,105</u>	<u>2,383</u>	<u>3,722</u>
Deficiency of revenues under expenditures	<u>(4,785)</u>	<u>(4,785)</u>	<u>(1,569)</u>	<u>3,216</u>
Other financing sources:				
Transfers in	<u>1,930</u>	<u>1,930</u>	<u>1,930</u>	<u>-</u>
Total other financing sources	<u>1,930</u>	<u>1,930</u>	<u>1,930</u>	<u>-</u>
Net change in fund balance	(2,855)	(2,855)	361	3,216
Fund balances - beginning	<u>3,536</u>	<u>3,536</u>	<u>3,536</u>	<u>-</u>
Fund balances - ending	<u>\$ 681</u>	<u>\$ 681</u>	<u>\$ 3,897</u>	<u>\$ 3,216</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, 2025
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
<u>ASSETS</u>			
Cash and investments	\$ 5,115	\$ 2,886	\$ 2,229
Receivables, net	406	41	365
Due from other funds	240	240	-
Loans and other long-term receivables	<u>5,772</u>	<u>-</u>	<u>5,772</u>
Total assets	<u>\$ 11,533</u>	<u>\$ 3,167</u>	<u>\$ 8,366</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>\$ 6,137</u>	<u>\$ -</u>	<u>\$ 6,137</u>
Total deferred inflows of resources	<u>6,137</u>	<u>-</u>	<u>6,137</u>
<u>FUND BALANCES</u>			
Restricted	<u>5,396</u>	<u>3,167</u>	<u>2,229</u>
Total fund balances	<u>5,396</u>	<u>3,167</u>	<u>2,229</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,533</u>	<u>\$ 3,167</u>	<u>\$ 8,366</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, 2025
(In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 154	\$ 136	\$ 18
Charges for services	<u>431</u>	<u>-</u>	<u>431</u>
Total revenues	<u>585</u>	<u>136</u>	<u>449</u>
Expenditures:			
Debt service:			
Principal retirement	4,928	4,601	327
Interest and fiscal charges	<u>1,284</u>	<u>1,154</u>	<u>130</u>
Total expenditures	<u>6,212</u>	<u>5,755</u>	<u>457</u>
Deficiency of revenues under expenditures	<u>(5,627)</u>	<u>(5,619)</u>	<u>(8)</u>
Other financing sources:			
Transfers in	5,881	5,748	133
Total other financing sources	<u>5,881</u>	<u>5,748</u>	<u>133</u>
Net change in fund balances	254	129	125
Fund balances - beginning	<u>5,142</u>	<u>3,038</u>	<u>2,104</u>
Fund balances - ending	<u>\$ 5,396</u>	<u>\$ 3,167</u>	<u>\$ 2,229</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR DEBT SERVICE FUNDS
COUNTY SERVICE AREA #34
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	COUNTY SERVICE AREA #34			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Charges for services	\$ 435	\$ 435	\$ 431	\$ (4)
Amounts available for appropriation	<u>435</u>	<u>435</u>	<u>431</u>	<u>(4)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	327	327	327	-
Interest and fiscal charges	<u>130</u>	<u>130</u>	<u>130</u>	<u>-</u>
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>(22)</u>	<u>(22)</u>	<u>(26)</u>	<u>(4)</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	111	111	107	(4)
Fund balances - beginning	<u>2,104</u>	<u>2,104</u>	<u>2,104</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,215</u>	<u>\$ 2,215</u>	<u>\$ 2,211</u>	<u>\$ (4)</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, 2025
(In Thousands)

	Total	Public Financing Authority	Santa Rosa Road Assessment District	Todd Road Jail Expansion	VCIJIS
<u>ASSETS</u>					
Cash and investments	\$ 22,095	\$ 5,796	\$ 8	\$ 434	\$ 15,857
Receivables, net	309	2	2	31	274
Due from other funds	813	-	1	6	806
Inventories and other assets	120	-	-	-	120
Total assets	<u>\$ 23,337</u>	<u>\$ 5,798</u>	<u>\$ 11</u>	<u>\$ 471</u>	<u>\$ 17,057</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 665	\$ 155	\$ 1	\$ 1	\$ 508
Due to other funds	604	571	6	-	27
Total liabilities	<u>1,269</u>	<u>726</u>	<u>7</u>	<u>1</u>	<u>535</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
<u>FUND BALANCES (DEFICIT)</u>					
Restricted	5,542	5,072	-	470	-
Committed	4	-	4	-	-
Assigned	<u>16,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,522</u>
Total fund balances	<u>22,068</u>	<u>5,072</u>	<u>4</u>	<u>470</u>	<u>16,522</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 23,337</u>	<u>\$ 5,798</u>	<u>\$ 11</u>	<u>\$ 471</u>	<u>\$ 17,057</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, 2025
(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>
Revenues:					
Revenues from use of money and property	\$ 1,000	\$ 19	\$ 6	\$ 66	\$ 909
Aid from other governmental units	<u>6,430</u>	<u>-</u>	<u>-</u>	<u>6,430</u>	<u>-</u>
Total revenues	<u>7,430</u>	<u>19</u>	<u>6</u>	<u>6,496</u>	<u>909</u>
Expenditures:					
Public ways and facilities	111	-	111	-	-
Capital outlay	<u>5,840</u>	<u>565</u>	<u>-</u>	<u>252</u>	<u>5,023</u>
Total expenditures	<u>5,951</u>	<u>565</u>	<u>111</u>	<u>252</u>	<u>5,023</u>
Deficiency of revenues under expenditures	<u>1,479</u>	<u>(546)</u>	<u>(105)</u>	<u>6,244</u>	<u>(4,114)</u>
Other financing sources:					
Issuance of long-term debt	3,500	3,500	-	-	-
Transfers in	708	-	-	-	708
Transfers out	<u>(2,279)</u>	<u>(2,279)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>1,929</u>	<u>1,221</u>	<u>-</u>	<u>-</u>	<u>708</u>
Net change in fund balances	3,408	675	(105)	6,244	(3,406)
Fund balances (deficit) - beginning	<u>18,660</u>	<u>4,397</u>	<u>109</u>	<u>(5,774)</u>	<u>19,928</u>
Fund balances - ending	<u>\$ 22,068</u>	<u>\$ 5,072</u>	<u>\$ 4</u>	<u>\$ 470</u>	<u>\$ 16,522</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR CAPITAL PROJECTS FUNDS
SANTA ROSA ROAD ASSESSMENT DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	SANTA ROSA ROAD ASSESSMENT DISTRICT			
	<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	\$ <u>4</u>	\$ <u>4</u>	\$ <u>5</u>	\$ <u>1</u>
Amounts available for appropriation	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Total public ways and facilities	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Total charges to appropriations	<u>109</u>	<u>113</u>	<u>111</u>	<u>2</u>
Net change in fund balance	(105)	(109)	(106)	3
Fund balances - beginning	<u>109</u>	<u>109</u>	<u>109</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 4</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3</u></u>	<u><u>\$ 3</u></u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR CAPITAL PROJECTS FUNDS
TODD ROAD JAIL EXPANSION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(In Thousands)

	TODD ROAD JAIL EXPANSION			
	<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	\$ -	\$ -	\$ 66	\$ 66
Aid from other governmental units	-	-	6,430	6,430
Amounts available for appropriation	-	-	6,496	6,496
Charges to appropriations (outflows):				
Public protection:				
Capital outlay	541	541	252	289
Total charges to appropriations	541	541	252	289
Net changes in fund balance	(541)	(541)	6,244	6,785
Fund balances (deficit) - beginning	<u>(5,774)</u>	<u>(5,774)</u>	<u>(5,774)</u>	<u>-</u>
Fund balances (deficit) - ending	<u><u>\$ (6,315)</u></u>	<u><u>\$ (6,315)</u></u>	<u><u>\$ 470</u></u>	<u><u>\$ 6,785</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, 2025
(In Thousands)

	VENTURA COUNTY INTEGRATED JUSTICE INFORMATION SYSTEM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 803	\$ 803
Amounts available for appropriation	-	-	803	803
Charges to appropriations (outflows):				
Services and supplies	1,553	2,560	-	2,560
Capital outlay	18,375	31,076	5,023	26,053
Total charges to appropriations	19,928	33,636	5,023	28,613
Deficiency of revenues under expenditures	(19,928)	(33,636)	(4,220)	29,416
Other financing sources:				
Issuance of long-term debt	-	6,100	-	(6,100)
Transfers in	-	7,607	708	(6,899)
Total other financing sources	-	13,707	708	(12,999)
Net change in fund balance	(19,928)	(19,929)	(3,512)	16,417
Fund balances - beginning	19,928	19,928	19,928	-
Fund balances (deficit) - ending	\$ -	\$ (1)	\$ 16,416	\$ 16,417

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, 2025
(In Thousands)

	GEORGE D. LYON PERMANENT FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 21	\$ 21	\$ -	\$ (21)
Amounts available for appropriation	<u>21</u>	<u>21</u>	<u>-</u>	<u>(21)</u>
Charges to appropriations (outflows):				
Excess (deficiency) of revenues over (under) expenditures	<u>21</u>	<u>21</u>	<u>-</u>	<u>(21)</u>
Other financing sources (uses):				
Transfers in	74	74	-	(74)
Transfers out	<u>(95)</u>	<u>(95)</u>	<u>(75)</u>	<u>20</u>
Total other financing sources (uses)	<u>(21)</u>	<u>(21)</u>	<u>(75)</u>	<u>(54)</u>
Net change in fund balance	-	-	(75)	(75)
Fund balances - beginning	<u>1,212</u>	<u>1,212</u>	<u>1,212</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 1,212</u></u>	<u><u>\$ 1,212</u></u>	<u><u>\$ 1,137</u></u>	<u><u>\$ (75)</u></u>