

KATIE DROW
Director and Secretary to the Board of
Trustees
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Ventura County Law Library
800 South Victoria Avenue
Ventura, California 93009
Phone: (805) 642-8982

Board of Trustees
Vincente E. Woodward, Esq.
PRESIDENT

Juliet Buff, Esq.
VICE-PRESIDENT

Judge Derek Malan
Claudia Y. Bautista, Esq.
Glenn Campbell, Esq.
Tiffany North, Esq.

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE VENTURA COUNTY LAW LIBRARY HELD May 27, 2026.

A regular meeting was held on Wednesday, May 27, 2026, at 12:15 p.m. Present were board members Ms. Buff, Ms. Bautista, Ms. North, Mr. Woodward, and Judge Malan as well as Secretary Katie Drow. Mr. Campbell was not present. The meeting was called to order at 12:18 p.m.

Item 1, there were no public comments.

After discussion and on motion duly seconded, it was resolved that:

Item 2, the minutes sheet of the regular meeting held January 28, 2026, was approved;

Item 3, the financial statement for AP 7, was approved;

Item 4, the financial statement for AP 8, was approved;

Item 5, the financial statement for AP 9, was approved;

Item 6, the financial statement for AP 10, was approved;

Item 7, the FY 2026-2027 Budget, was approved.

Item 8, during board comments, Ms. North commended Katie for her work on the finalized budget.

The next meeting is tentatively set for Wednesday, September 30 at 12:15 in Law Library's Rare Book Room. There being no further business, the regular meeting was adjourned at 12:34 p.m.

Katie Drow
Secretary

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 11 (91.66%) MAY 1 TO MAY 31, 2026

FUND 0200 - GENERAL TRUST FUND

CASH ON DEPOSIT WITH THE COUNTY TREASURER, May 1, 2026

2,928,584.99

<u>4400 - DEPOSIT BORROWERS</u>	<u>CUR. PERIOD</u>	<u>BALANCE</u>		
Balance May 1, 2026		2,600.00		
Deposited	0.00			
Withdrawn	0.00			
Balance May 31, 2026		2,600.00	Net	0.00

<u>REVENUE</u>	<u>ESTIMATE</u>	<u>CUR. PERIOD</u>	<u>FY TO DATE</u>	<u>PERCENT</u>	
8911A INTEREST, FUND 0200	60,000.00	14,886.08	59,607.84	99.35%	
8911B INTEREST, FUND 0201	0.00	0.00	0.00	0.00%	
9252 STATE OTHER	0.00	0.00	17,948.04	100.00%	
9681A OVERDUES	1,000.00	10.00	674.00	67.40%	
9681C INTERLIBRARY LOANS	0.00	0.00	0.00	0.00%	
9521 COURT FEES	600,000.00	72,279.32	695,532.03	115.92%	
9721 COPY MACHINES	3,500.00	1,071.64	8,476.43	242.18%	
9790A MISC INCOME	0.00	15.00	50.00	0.00%	
9790B SALE OF BOOKS/EQUIP	0.00	45.00	311.00	0.00%	
9790C SALE OF SUPPLIES	0.00	0.00	30.00	0.00%	
9790D SALES TAX	0.00	3.49	26.46	0.00%	
9790E PASSPORTS	<u>150,000.00</u>	<u>4,725.00</u>	<u>92,118.40</u>	<u>61.41%</u>	
TOTAL REVENUE	814,500.00	93,035.53	874,774.20	107.40%	93,035.53

<u>EXPENDITURES</u>	<u>APPRO</u>	<u>CUR. PERIOD</u>	<u>FY TO DATE</u>	<u>PERCENT</u>	<u>BALANCE</u>
SALARIES AND BENEFITS					
1101 FULL-TIME	293,700.00	19,918.75	210,042.45	71.52%	83,657.55
1102 PART-TIME	54,000.00	3,867.91	49,886.53	92.38%	4,113.47
1121 RETIREMENT	79,000.00	1,585.54	70,521.49	89.27%	8,478.51
1122 SOCIAL SECURITY	3,400.00	239.80	3,092.96	90.97%	307.04
1123 MEDICARE	5,100.00	316.18	3,483.25	68.30%	1,616.75
1141A GROUP INSURANCE-EMP	22,500.00	1,808.07	16,361.76	72.72%	6,138.24
1141B GROUP INSURANCE-RET	22,500.00	1,642.13	18,062.13	80.28%	4,437.87
1143 UNEMPLOYMENT	0.00	0.00	0.00	0.00%	0.00
1165 WORKERS COMPENSATION	<u>1,700.00</u>	<u>0.00</u>	<u>1,629.00</u>	<u>95.82%</u>	<u>71.00</u>
TOTAL	481,900.00	29,378.38	373,079.57	77.42%	108,820.43

SERVICES & SUPPLIES					
2031 TELEPHONE	4,000.00	216.06	1,847.34	46.18%	2,152.66
2032 COUNTY TELECOM.	500.00	0.00	0.00	0.00%	500.00
2054 JANITORIAL SUPPLIES	2,500.00	22.36	422.77	16.91%	2,077.23
2055 JANITORIAL SERVICES	13,500.00	1,110.00	11,796.44	87.38%	1,703.56
2071 GENERAL INSURANCE	7,500.00	0.00	7,375.00	98.33%	125.00
2101 OFFICE EQUIP. MAINT.	4,000.00	55.05	853.63	21.34%	3,146.37
2115 FACILITIES PROJ ISF	5,500.00	0.00	0.00	0.00%	5,500.00
2116 OTHER MAINTENANCE ISF	3,000.00	0.00	13,487.24	449.57%	(10,487.24)
2131 MEMBERSHIPS	1,000.00	0.00	760.00	76.00%	240.00
2159 MISCELLANEOUS EXPENSE	20,000.00	20.99	4,296.92	21.48%	15,703.08
2161 OFFICE SUPPLIES	7,500.00	913.74	3,555.02	47.40%	3,944.98
2164 POSTAGE	11,000.00	387.00	3,876.00	35.24%	7,124.00
2166 PRINTING	500.00	0.00	32.25	6.45%	467.75
2167 COPYING SUPPLIES	1,000.00	184.17	815.56	81.56%	184.44
2168 CENTRAL STORES	300.00	0.00	3.00	1.00%	297.00
2179 MISC. OFFICE EXPENSES	12,000.00	30.00	5,059.77	42.16%	6,940.23
2199 PROF. SERVICES (NON ISF)	7,000.00	109.00	1,680.50	24.01%	5,319.50
2202 COMP. SERVICES ISF	500.00	0.00	0.00	0.00%	500.00
2206 COUNTY SPECIAL SERVICES	3,000.00	230.30	2,326.31	77.54%	673.69
2261 COMPUTER EQUIPMENT	10,000.00	53.59	907.18	9.07%	9,092.82
2262 FURNITURE	2,000.00	0.00	1,835.59	91.78%	164.41
2264 MINOR EQUIPMENT	2,000.00	0.00	0.00	0.00%	2,000.00
2271A BOOKS & PUBLICATIONS	220,000.00	13,900.35	156,983.38	71.36%	63,016.62
2271B AUDIO/VIDEO PROGRAMS	200.00	0.00	0.00	0.00%	200.00
2271C ELECTRONIC SUBS.	70,000.00	4,197.10	53,763.62	76.81%	16,236.38
2273 CONFERENCE/SEMINARS	5,250.00	337.37	3,458.90	65.88%	1,791.10
2291 MILEAGE	300.00	0.00	0.00	0.00%	300.00
2292 AIR TRAVEL	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>500.00</u>
TOTAL	414,550.00	21,767.08	275,136.42	66.37%	139,413.58

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 11 (91.66%) MAY 1 TO MAY 31, 2026

FIXED ASSETS	APPRO.	CUR.PERIOD	F/Y TO DATE	PERCENT	BALANCE	
4111 BUILDING IMP/ALTER	2,500.00	0.00	0.00	0.00%	2,500.00	
4601 EQUIP REPLACEMENT	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>20,000.00</u>	
TOTAL	22,500.00	0.00	0.00	0.00%	22,500.00	
 TOTAL EXPENDITURES	 918,950.00	 51,145.46	 648,215.99	 70.54%	 270,734.01	 (51,145.46)
6101 CONTINGENCY FUND	100,000.00	0.00	0.00	0.00%	100,000.00	
 CASH ON DEPOSIT WITH THE COUNTY TREASURER, May 31, 2026						2,970,475.06
LIABILITIES						
6101 CONTINGENCY FUNDS						(100,000.00)
4400 DEPOSIT BORROWERS						(2,600.00)
 LONG TERM LIABILITIES						
Net OPEB						(185,694.00)
Est Unfunded Actuarial Pension						(634,450.00)
 CalPERS CERBT Post Retirement Fund						
Total in Fund May 01, 2026	192,270.99					
Market Increase/Decrease	3,091.49					
Total in Fund May 31, 2026	195,362.48					195,362.48
 Wells Fargo Account						
Cash on deposit May 01, 2026	49,868.01					
Withdrawals	32,678.03					
Deposits	30,928.63					
Balance May 31, 2026	48,118.61					48,118.61
 CASH BALANCE, May. 31, 2026						2,291,212.15

FUND 0201 - UNEMPLOYMENT INSURANCE RESERVE FUND

CASH ON DEPOSIT WITH COUNTY TREASURER, May 1, 2026			59,772.40
	<u>CUR. PERIOD</u>	<u>F/Y TO DATE</u>	
INCOME			
7990A DEPOSITS	0.00	0.00	
7990B INTEREST	0.00	0.00	
 EXPENDITURES			
7990C CLAIMS	0.00	0.00	
 CASH ON DEPOSIT WITH THE TREASURER, May 31, 2026			59,772.40

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 12 (100%) JUN 1 TO JUN 30, 2026

FUND 0200 - GENERAL TRUST FUND

CASH ON DEPOSIT WITH THE COUNTY TREASURER, June 1, 2026

2,970,475.06

<u>4400 - DEPOSIT BORROWERS</u>	<u>CUR. PERIOD</u>	<u>BALANCE</u>		
Balance June 1, 2026		2,600.00		
Deposited	0.00			
Withdrawn	0.00			
Balance June 30, 2026		2,600.00	Net	0.00

<u>REVENUE</u>	<u>ESTIMATE</u>	<u>CUR. PERIOD</u>	<u>FY TO DATE</u>	<u>PERCENT</u>	
8911A INTEREST, FUND 0200	60,000.00	14,618.58	74,226.42	123.71%	
8911B INTEREST, FUND 0201	0.00	0.00	0.00	0.00%	
9252 STATE OTHER	0.00	0.00	17,948.04	100.00%	
9681A OVERDUES	1,000.00	16.00	690.00	69.00%	
9681C INTERLIBRARY LOANS	0.00	0.00	0.00	0.00%	
9521 COURT FEES	600,000.00	86,987.04	782,519.07	130.42%	
9721 COPY MACHINES	3,500.00	994.92	9,471.35	270.61%	
9790A MISC INCOME	0.00	100.00	150.00	0.00%	
9790B SALE OF BOOKS/EQUIP	0.00	175.00	486.00	0.00%	
9790C SALE OF SUPPLIES	0.00	0.00	30.00	0.00%	
9790D SALES TAX	0.00	13.57	40.03	0.00%	
9790E PASSPORTS	<u>150,000.00</u>	<u>6,506.11</u>	<u>98,624.51</u>	<u>65.75%</u>	
TOTAL REVENUE	814,500.00	109,411.22	984,185.42	120.83%	109,411.22

<u>EXPENDITURES</u>	<u>APPRO</u>	<u>CUR. PERIOD</u>	<u>FY TO DATE</u>	<u>PERCENT</u>	<u>BALANCE</u>
SALARIES AND BENEFITS					
1101 FULL-TIME	293,700.00	19,918.75	229,961.20	78.30%	63,738.80
1102 PART-TIME	54,000.00	2,185.00	52,071.53	96.43%	1,928.47
1121 RETIREMENT	79,000.00	1,585.54	72,107.03	91.27%	6,892.97
1122 SOCIAL SECURITY	3,400.00	135.47	3,228.43	94.95%	171.57
1123 MEDICARE	5,100.00	291.77	3,775.02	74.02%	1,324.98
1141A GROUP INSURANCE-EMP	22,500.00	1,808.07	18,169.83	80.75%	4,330.17
1141B GROUP INSURANCE-RET	22,500.00	1,642.13	19,704.26	87.57%	2,795.74
1143 UNEMPLOYMENT	0.00	0.00	0.00	0.00%	0.00
1165 WORKERS COMPENSATION	<u>1,700.00</u>	<u>0.00</u>	<u>1,629.00</u>	<u>95.82%</u>	<u>71.00</u>
TOTAL	481,900.00	27,566.73	400,646.30	83.14%	81,253.70

SERVICES & SUPPLIES					
2031 TELEPHONE	4,000.00	216.06	2,063.40	51.59%	1,936.60
2032 COUNTY TELECOM.	500.00	0.00	0.00	0.00%	500.00
2054 JANITORIAL SUPPLIES	2,500.00	0.00	422.77	16.91%	2,077.23
2055 JANITORIAL SERVICES	13,500.00	1,110.00	12,906.44	95.60%	593.56
2071 GENERAL INSURANCE	7,500.00	0.00	7,375.00	98.33%	125.00
2101 OFFICE EQUIP. MAINT.	4,000.00	82.03	935.66	23.39%	3,064.34
2115 FACILITIES PROJ ISF	5,500.00	0.00	0.00	0.00%	5,500.00
2116 OTHER MAINTENANCE ISF	3,000.00	0.00	13,487.24	449.57%	(10,487.24)
2131 MEMBERSHIPS	1,000.00	0.00	760.00	76.00%	240.00
2159 MISCELLANEOUS EXPENSE	20,000.00	20.99	4,317.91	21.59%	15,682.09
2161 OFFICE SUPPLIES	7,500.00	284.45	3,839.47	51.19%	3,660.53
2164 POSTAGE	11,000.00	790.20	4,666.20	42.42%	6,333.80
2166 PRINTING	500.00	0.00	32.25	6.45%	467.75
2167 COPYING SUPPLIES	1,000.00	31.99	847.55	84.76%	152.45
2168 CENTRAL STORES	300.00	0.00	3.00	1.00%	297.00
2179 MISC. OFFICE EXPENSES	12,000.00	577.00	5,636.77	46.97%	6,363.23
2199 PROF. SERVICES (NON ISF)	7,000.00	5,199.25	6,879.75	98.28%	120.25
2202 COMP. SERVICES ISF	500.00	412.38	412.38	82.48%	87.62
2206 COUNTY SPECIAL SERVICES	3,000.00	225.30	2,551.61	85.05%	448.39
2261 COMPUTER EQUIPMENT	10,000.00	6,211.95	7,119.13	71.19%	2,880.87
2262 FURNITURE	2,000.00	0.00	1,835.59	91.78%	164.41
2264 MINOR EQUIPMENT	2,000.00	0.00	0.00	0.00%	2,000.00
2271A BOOKS & PUBLICATIONS	220,000.00	18,975.02	175,958.40	79.98%	44,041.60
2271B AUDIO/VIDEO PROGRAMS	200.00	0.00	0.00	0.00%	200.00
2271C ELECTRONIC SUBS.	70,000.00	6,466.10	60,229.72	86.04%	9,770.28
2273 CONFERENCE/SEMINARS	5,250.00	337.37	3,796.27	72.31%	1,453.73
2291 MILEAGE	300.00	0.00	0.00	0.00%	300.00
2292 AIR TRAVEL	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>500.00</u>
TOTAL	414,550.00	40,940.09	316,076.51	76.25%	98,473.49

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 12 (100%) JUN 1 TO JUN 30, 2026

FIXED ASSETS	APPRO.	CUR.PERIOD	F/Y TO DATE	PERCENT	BALANCE	
4111 BUILDING IMP/ALTER	2,500.00	0.00	0.00	0.00%	2,500.00	
4601 EQUIP REPLACEMENT	20,000.00	0.00	0.00	0.00%	20,000.00	
TOTAL	22,500.00	0.00	0.00	0.00%	22,500.00	
 TOTAL EXPENDITURES	918,950.00	68,506.82	716,722.81	77.99%	202,227.19	(68,506.82)
 6101 CONTINGENCY FUND	100,000.00	0.00	0.00	0.00%	100,000.00	
 CASH ON DEPOSIT WITH THE COUNTY TREASURER, Jun. 30, 2026						3,011,379.46
LIABILITIES						
6101 CONTINGENCY FUNDS						(100,000.00)
4400 DEPOSIT BORROWERS						(2,600.00)
 LONG TERM LIABILITIES						
Net OPEB						(185,694.00)
Est Unfunded Actuarial Pension						(634,450.00)
 CalPERS CERBT Post Retirement Fund						
Total in Fund Jun. 01, 2026	195,362.48					
Market Increase/Decrease	(271.25)					
Total in Fund Jun. 30, 2026	195,091.23					195,091.23
 Wells Fargo Account						
Cash on deposit June 01, 2026	48,118.61					
Withdrawals	31,327.83					
Deposits	31,328.08					
Balance June 30, 2026	48,118.86					48,118.86
 CASH BALANCE, Jun. 30, 2026						2,331,845.55

FUND 0201 - UNEMPLOYMENT INSURANCE RESERVE FUND

CASH ON DEPOSIT WITH COUNTY TREASURER, Jun. 1, 2026						59,772.40
	<u>CUR. PERIOD</u>	<u>F/Y TO DATE</u>				
INCOME						
7990A DEPOSITS	0.00	0.00				
7990B INTEREST	0.00	0.00				
 EXPENDITURES						
7990C CLAIMS	0.00	0.00				
 CASH ON DEPOSIT WITH THE TREASURER, Jun. 30, 2026						59,772.40

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 13 (100%) JUN 1 TO JUN 30, 2026

FUND 0200 - GENERAL TRUST FUND

CASH ON DEPOSIT WITH THE COUNTY TREASURER, Jun. 1, 2026

3,011,379.46

<u>4400 - DEPOSIT BORROWERS</u>	<u>CUR. PERIOD</u>	<u>BALANCE</u>		
Balance Jun. 1, 2026		2,600.00		
Deposited	0.00			
Withdrawn	0.00			
Balance Jun. 30, 2026		2,600.00	Net	0.00

<u>REVENUE</u>	<u>ESTIMATE</u>	<u>CUR. PERIOD</u>	<u>FY TO DATE</u>	<u>PERCENT</u>	
8911A INTEREST, FUND 0200	60,000.00	43,845.43	118,071.85	196.79%	
8911B INTEREST, FUND 0201	0.00	0.00	0.00	0.00%	
9252 STATE OTHER	0.00	0.00	17,948.04	100.00%	
9681A OVERDUES	1,000.00	0.00	690.00	69.00%	
9681C INTERLIBRARY LOANS	0.00	0.00	0.00	0.00%	
9521 COURT FEES	600,000.00	0.00	782,519.07	130.42%	
9721 COPY MACHINES	3,500.00	0.00	9,471.35	270.61%	
9790A MISC INCOME	0.00	0.00	150.00	100.00%	
9790B SALE OF BOOKS/EQUIP	0.00	0.00	486.00	100.00%	
9790C SALE OF SUPPLIES	0.00	0.00	30.00	100.00%	
9790D SALES TAX	0.00	0.00	40.03	100.00%	
9790E PASSPORTS	<u>150,000.00</u>	<u>0.00</u>	<u>98,624.51</u>	<u>100.00%</u>	
TOTAL REVENUE	814,500.00	43,845.43	1,028,030.85	126.22%	43,845.43

<u>EXPENDITURES</u>	<u>APPRO</u>	<u>CUR. PERIOD</u>	<u>FY TO DATE</u>	<u>PERCENT</u>	<u>BALANCE</u>
SALARIES AND BENEFITS					
1101 FULL-TIME	293,700.00	0.00	229,961.20	78.30%	63,738.80
1102 PART-TIME	54,000.00	0.00	52,071.53	96.43%	1,928.47
1121 RETIREMENT	79,000.00	0.00	72,107.03	91.27%	6,892.97
1122 SOCIAL SECURITY	3,400.00	0.00	3,228.43	94.95%	171.57
1123 MEDICARE	5,100.00	0.00	3,775.02	74.02%	1,324.98
1141A GROUP INSURANCE-EMP	22,500.00	0.00	18,169.83	80.75%	4,330.17
1141B GROUP INSURANCE-RET	22,500.00	0.00	19,704.26	87.57%	2,795.74
1143 UNEMPLOYMENT	0.00	0.00	0.00	0.00%	0.00
1165 WORKERS COMPENSATION	<u>1,700.00</u>	<u>0.00</u>	<u>1,629.00</u>	<u>95.82%</u>	<u>71.00</u>
TOTAL	481,900.00	0.00	400,646.30	83.14%	81,253.70

SERVICES & SUPPLIES					
2031 TELEPHONE	4,000.00	0.00	2,063.40	51.59%	1,936.60
2032 COUNTY TELECOM.	500.00	0.00	0.00	0.00%	500.00
2054 JANITORIAL SUPPLIES	2,500.00	0.00	422.77	16.91%	2,077.23
2055 JANITORIAL SERVICES	13,500.00	0.00	12,906.44	95.60%	593.56
2071 GENERAL INSURANCE	7,500.00	0.00	7,375.00	98.33%	125.00
2101 OFFICE EQUIP. MAINT.	4,000.00	0.00	935.66	23.39%	3,064.34
2115 FACILITIES PROJ ISF	5,500.00	0.00	0.00	0.00%	5,500.00
2116 OTHER MAINTENANCE ISF	3,000.00	0.00	13,487.24	449.57%	(10,487.24)
2131 MEMBERSHIPS	1,000.00	0.00	760.00	76.00%	240.00
2159 MISCELLANEOUS EXPENSE	20,000.00	0.00	4,317.91	21.59%	15,682.09
2161 OFFICE SUPPLIES	7,500.00	0.00	3,839.47	51.19%	3,660.53
2164 POSTAGE	11,000.00	66.00	4,732.20	43.02%	6,267.80
2166 PRINTING	500.00	0.00	32.25	6.45%	467.75
2167 COPYING SUPPLIES	1,000.00	0.00	847.55	84.76%	152.45
2168 CENTRAL STORES	300.00	0.00	3.00	1.00%	297.00
2179 MISC. OFFICE EXPENSES	12,000.00	0.00	5,636.77	46.97%	6,363.23
2199 PROF. SERVICES (NON ISF)	7,000.00	0.00	6,879.75	98.28%	120.25
2202 COMP. SERVICES ISF	500.00	(412.38)	0.00	0.00%	500.00
2206 COUNTY SPECIAL SERVICES	3,000.00	225.30	2,776.91	92.56%	223.09
2261 COMPUTER EQUIPMENT	10,000.00	0.00	7,119.13	71.19%	2,880.87
2262 FURNITURE	2,000.00	0.00	1,835.59	91.78%	164.41
2264 MINOR EQUIPMENT	2,000.00	0.00	0.00	0.00%	2,000.00
2271A BOOKS & PUBLICATIONS	220,000.00	0.00	175,958.40	79.98%	44,041.60
2271B AUDIO/VIDEO PROGRAMS	200.00	0.00	0.00	0.00%	200.00
2271C ELECTRONIC SUBS.	70,000.00	0.00	60,229.72	86.04%	9,770.28
2273 CONFERENCE/SEMINARS	5,250.00	0.00	3,796.27	72.31%	1,453.73
2291 MILEAGE	300.00	0.00	0.00	0.00%	300.00
2292 AIR TRAVEL	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>500.00</u>
TOTAL	414,550.00	(121.08)	315,955.43	76.22%	98,594.57

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 13 (100%) JUN 1 TO JUN 30, 2026

FIXED ASSETS	APPRO.	CUR.PERIOD	F/Y TO DATE	PERCENT	BALANCE	
4111 BUILDING IMP/ALTER	2,500.00	0.00	0.00	0.00%	2,500.00	
4601 EQUIP REPLACEMENT	20,000.00	0.00	0.00	0.00%	20,000.00	
TOTAL	22,500.00	0.00	0.00	0.00%	22,500.00	
TOTAL EXPENDITURES	918,950.00	(121.08)	716,601.73	77.98%	202,348.27	121.08
6101 CONTINGENCY FUND	100,000.00	0.00	0.00	0.00%	100,000.00	
CASH ON DEPOSIT WITH THE COUNTY TREASURER END FISCAL YEAR						3,055,345.97
LIABILITIES						
6101 CONTINGENCY FUNDS						(100,000.00)
4400 DEPOSIT BORROWERS						(2,600.00)
LONG TERM LIABILITIES						
Net OPEB						(143,858.00)
Est Unfunded Actuarial Pension						(595,938.00)
CalPERS CERBT Post Retirement Fund						
Total in Fund Jun. 30, 2026	195,091.23					
Market Increase/Decrease	0.00					
Total in Fund Jun. 30, 2026	195,091.23					195,091.23
Wells Fargo Account						
Cash on deposit Jun. 30, 2026	48,118.86					
Withdrawals	0.00					
Deposits	0.00					
Balance Jun. 30, 2026	48,118.86					48,118.86
CASH RESERVE BALANCE END FISCAL YEAR						2,456,160.06

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Fin Stat
that
reflects
↓ 41,836
↓ 38,512

FUND 0201 - UNEMPLOYMENT INSURANCE RESERVE FUND

CASH ON DEPOSIT WITH COUNTY TREASURER, Jun. 30, 2026		59,772.40
	CUR. PERIOD	F/Y TO DATE
INCOME		
7990A DEPOSITS	0.00	0.00
7990B INTEREST	0.00	0.00
EXPENDITURES		
7990C CLAIMS	0.00	0.00
CASH ON DEPOSIT WITH THE TREASURER, Jul. 11, 2026		59,772.40

VENTURA COUNTY LAW LIBRARY
ANNUAL FINANCIAL STATEMENT
FISCAL YEAR 2025-2026

FUND 0200 - GENERAL TRUST FUND

CASH ON DEPOSIT WITH COUNTY TREASURER JULY 1, 2025	2,686,041.85
Total income A.P. 13, prior fiscal year	57,915.00
Total expenses A.P. 13, prior fiscal year	40.00

REVENUE, Received and Accrued

8911A INTEREST, FUND 0200	118,071.85	
8911B INTEREST, FUND 0201	0.00	
9252 STATE OTHER	17,948.04	
9681A OVERDUES	690.00	
9681C INTERLIBRARY LOANS	0.00	
9521 COURT FEES	782,519.07	
9721 COPY MACHINES	9,471.35	
9790A MISC INCOME	150.00	
9790B SALE OF BOOKS/EQUIP	486.00	
9790C SALE OF SUPPLIES	30.00	
9790D SALES TAX	40.03	
9790E PASSPORTS	<u>98,624.51</u>	
TOTAL REVENUE RECEIVED AND ACCRUED		1,028,030.85

EXPENDITURES

SALARIES AND BENEFITS		
1101 FULL-TIME	229,961.20	
1102 PART-TIME	52,071.53	
1121 RETIREMENT	72,107.03	
1122 SOCIAL SECURITY	3,228.43	
1123 MEDICARE	3,775.02	
1141A GROUP INSURANCE-EMP	18,169.83	
1141B GROUP INSURANCE-RET	19,704.26	
1143 UNEMPLOYMENT	0.00	
1165 WORKERS COMPENSATION	<u>1,629.00</u>	
TOTAL		400,646.30

SERVICES & SUPPLIES		
2031 TELEPHONE	2,063.40	
2032 COUNTY TELECOM.	0.00	
2054 JANITORIAL SUPPLIES	422.77	
2055 JANITORIAL SERVICES	12,906.44	
2071 GENERAL INSURANCE	7,375.00	
2101 OFFICE EQUIP. MAINT.	935.66	
2115 FACILITIES PROJ ISF	0.00	
2116 OTHER MAINTENANCE ISF	13,487.24	
2131 MEMBERSHIPS	760.00	
2159 MISCELLANEOUS EXPENSE	4,317.91	
2161 OFFICE SUPPLIES	3,839.47	
2164 POSTAGE	4,732.20	
2166 PRINTING	32.25	
2167 COPYING SUPPLIES	847.55	

VENTURA COUNTY LAW LIBRARY
ANNUAL FINANCIAL STATEMENT
FISCAL YEAR 2025-2026

2168	CENTRAL STORES	3.00
2179	MISC. OFFICE EXPENSES	5,636.77
2199	PROF. SERVICES (NON ISF)	6,879.75
2202	COMP. SERVICES ISD	0.00
2206	COUNTY SPECIAL SERVICES	2,776.91
2261	COMPUTER EQUIPMENT	7,119.13
2262	FURNITURE	1,835.59
2264	MINOR EQUIPMENT	0.00
2271A	BOOKS & PUBLICATIONS	175,958.40
2271B	AUDIO/VIDEO PROGRAMS	0.00
2271C	ELECTRONIC SUBS.	60,229.72
2273	CONFERENCE/SEMINARS/EDUC	3,796.27
2291	MILEAGE	0.00
2292	AIR TRAVEL	<u>0.00</u>
		315,955.43

FIXED ASSETS

4111	BUILDING IMP/ALTER	0.00
4601	EQUIP REPLACEMENT	<u>0.00</u>
	TOTAL	0.00

TOTAL EXPENDITURES	(716,601.73)
	2,997,470.97

0660 - DEPOSIT BORROWERS

Balance, July 1, 2025	2,600.00
Deposited	0.00
Withdrawn	<u>0.00</u>
Balance, June 30, 2026	2,600.00

DEPOSIT BORROWERS, CURRENT FISCAL YEAR NET	0.00
--	------

CASH ON DEPOSIT WITH COUNTY TREASURER END FISCAL YEAR **3,055,345.97**
(Cash on deposit does not include A.P. 13 accrued transactions)

Less Contingency Fund	(100,000.00)
Less Liabilities:	
Net OPEB	(143,858.00)
Est. Unfunded Actuarial Pension	(595,938.00)
Deposit Borrowers	(2,600.00)
Plus:	
Wells Fargo Bank Account Balance June 30, 2026	48,118.86
CERBT	<u>195,091.23</u>
<u>CASH RESERVE BALANCE END FISCAL YEAR</u>	2,456,160.06

FUND 0201 - UNEMPLOMENT INSURANCE RESERVE FUND

Balance, July 1, 2025	59,772.40
7990A DEPOSITS	0.00
7990B INTEREST	0.00
7990C CLAIMS	<u>0.00</u>
Balance, June 30, 2026	59,772.40

VENTURA COUNTY LAW LIBRARY
ANNUAL FINANCIAL STATEMENT
FISCAL YEAR 2025-2026

CASH ON DEPOSIT WITH THE COUNTY TREASURER END FISCAL YEAR

Fund O200	3,055,345.97
Fund O201	<u>59,772.40</u>
TOTAL CASH ON DEPOSIT WITH THE COUNTY	3,115,118.37

CASH ON HAND

Petty Cash Revolving Fund	150.00
Copy Machine Change Tubes (2 public machines)	70.85
Printer Station Tubes	<u>35.15</u>
TOTAL CASH ON HAND, June 30, 2026	256.00

ACCOUNTS RECEIVABLE, JUNE 30, 2026

Overdue Fines and Other Charges	668.00
TOTAL ACCOUNTS RECEIVABLE, June 30, 2026	668.00

GASB 67 & 68 REPORTING REQUIREMENT

Miscellaneous Plan 0671 / California Public Employees' Retirement System

The Ventura County Law Library is a miscellaneous public agency member of the California Public Employees' Retirement system. The library participates in an employer/employee shared costs 2% @ 60 program for employees hired before January 1, 2013 or those hired after that with prior CalPERS service credit (CLASSIC). For employees hired after January 1, 2013 (PEPRA), the plan rate is 2% at 62. Effective June 30, 2003 the library was moved to a mandated risk pool of public agencies. The employer contribution rates for fiscal year 2025-26 ending June 30, 2026 were 10.19% for CLASSIC employees & 7.96% for PEPRA employees. A total of \$18,305.03 calculated on an annual payroll of \$229,961.22 was submitted to the CalPERS retirement fund pursuant to the employer contribution requirement. Employee contributions of \$17,821.98 (7.75% for PEPRA employees) were withheld from employee wages and forwarded to CalPERS.

In addition, the Library is required to pay our plan share of the pool's unfunded liability. For 2025-26 the Library paid \$1,009.00 for PEPRA employees and \$52,793.00 for CLASSIC employees.

Based on the June 30, 2025 actuarial study by CalPERS the Library's unfunded liability is as follows:

Accrued liability	\$1,658,116.00	
Market value of assets	<u>\$1,062,178.00</u>	
Pension unfunded liability	\$595,938.00	64.1% Funded ratio

A complete actuarial report prepared by CalPERS in compliance with GASB Statement No. 75 is available for review at the Law Library.

GASB 75 REPORTING REQUIREMENT

The Ventura County Law Library offers a post employment retirement benefit (OPEB) to vested CalPERS employees who retire from the Law Library. This benefit is a contribution to a valid CalPERS health plan equ to the amount given to current employees plus payment of administrative costs. The current amount is \$410.00 per month. As of 6/30/2026, four retirees receive this benefit. The Library pays this each month, resulting in \$19,704.26 for 2025-26. The Library has also set up an OPEB trust fund (CERBT) with CalPERS to help cover the future benefit liability.

VENTURA COUNTY LAW LIBRARY
ANNUAL FINANCIAL STATEMENT
FISCAL YEAR 2025-2026

A 2026 actuarial report based on the 2024-25 fiscal year ending June 30, 2025 shows the total OPEB Liability:

Total OPEB Liability	\$314,845.00
Fiduciary Net Position (amount in CERBT trust)	<u>-\$170,987.00</u>
Net OPEB Liability	\$143,858.00

I, Katie Drow, Secretary to the Board of Trustees of the Ventura County Law Library, County of Ventura, State of California, do hereby certify that I have prepared the foregoing financial report from receipt and disbursement amounts supplied by the records of the Law Library and the Ventura County Auditor, and said report, to the best of my knowledge, is a full and correct report on the transactions in the Law Library Trust Funds during the 2025-26 fiscal year.

Dated this 14th day of August, 2026

Katie Drow, Director and
Secretary to the Board of Trustees



VENTURA COUNTY LAW LIBRARY

ANNUAL REPORT

JUNE 30, 2026

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BOARD OF TRUSTEES

CLAUDIA Y. BAUTISTA, member July 2025 to June 2026, representing the Ventura County Bar Association.

JULIET BUFF, member July 2025 to December 2025, Vice-President January 2026 to June 2026, alternate for JUDGE MICHAEL LIEF, representing the Ventura County Superior Court.

GLENN CAMPBELL, member July 2025 to June 2026, alternate for JUDGE CATHERINE VOELKER, representing the Ventura County Superior Court.

JUDGE DEREK MALAN, member September 2025 to June 2026, representing the Ventura County Superior Court.

TIFFANY NORTH, President July 2025 to December 2025, member January 2026 to June 2026, representing the Chair of the Ventura County Board of Supervisors.

VINCENTE E. WOODWARD, Vice-President July 2025 to December 2025, President January 2026 to June 2026, alternate for JUDGE ETHEL HERNANDEZ, representing the Ventura County Superior Court.

JUDGE RYAN WRIGHT, member July 2025 to September 2025, representing the Ventura County Superior Court.

* * * * *

KATIE DROW, Director, Law Librarian, and Secretary to the Board of Trustees.

DIRECTOR'S REVIEW

STATUS OF THE FUND

The total cost of operating the library increased by 12.5% from the previous fiscal year. Total revenue increased by 0.13%. The Library has seen an overall increase in filing fees. Additionally, we can offset any future decrease in revenue with funding through the State (\$17,948.04) and our Passport Services (\$98,624.51).

The fund balance for the library at the end of the fiscal year 2025-26 was \$2,456,160.06. This is an 18.5% increase from last year's cash reserve balance of \$2,040,208.46. This balance includes adjustments for short-term & long-term liabilities, the CalPERS CERBT Fund, and the Wells Fargo account.

The library maintains its own unemployment insurance reserve fund. The library does not pay into the State unemployment fund and is 100% responsible for any unemployment claims. Currently, no additional funds have been allocated to this account except for annual interest on the fund itself paid to us by the County. However, for many years in a row, the interest for this account was not actively being transferred into it. There were no payouts for unemployment claims made in FY 2025-26. Therefore, the balance of this fund at the end of the fiscal year remains \$59,772.40.

In July of 2013, the Board of Trustees approved adding a note to the Financial Statements that reflects the Law Library's post-employment benefit dollars. The 2026 calculation for life expectancy was calculated as part of an assessment by North Bay Pensions dated June 30, 2025. The total projected liability at the end of 2025-26 was \$314,845.00 for the OPEB with \$170,987.00 of this liability funded through the CalPERS CERBT account. This leaves a net liability of \$143,858.00. The new net liability is a decrease of 25.4% from the previous fiscal year. The decrease is likely due to an aging group of retirees and the ever-growing CERBT account.

The largest long-term liability is the Unfunded Actuarial Pension Liability. At the end of 2024-25, this liability was projected at \$634,450.00. For the current 2025-26 fiscal year, the unfunded liability is projected at \$595,938.00. This is a decrease of 6.26% from the previous year. Again, these projected numbers are likely attributed to the aging retirees.

FILING FEE INCOME

Income from filing fees (\$782,519.07) increased by 10.83% from the previous fiscal year (\$702,111.44). We remain cautiously optimistic that the revenue generated by filing fees will continue to increase. However, we are still down significantly from 2008-09, when the Law Library received over \$900,000 in filing fee revenue and interest.

LEGISLATION

This year, through action by the Council of California County Law Librarians, the California Budget provided funds for County Law Libraries to backfill the decade of steady and continuous decline in civil filing fee revenue due in part to the pandemic related courthouse closures and for a recent expansion to the eligibility requirements for filing fee waivers. Ventura County Law Library's portion of the allocation was \$17,948.04. These funds were received in November of 2025.

LIBRARY SALES

The library made \$516.00, less tax, from the sale of discarded and donated books & publications, flash drives, and office supplies such as envelopes & prong fasteners.

MEETING ROOM

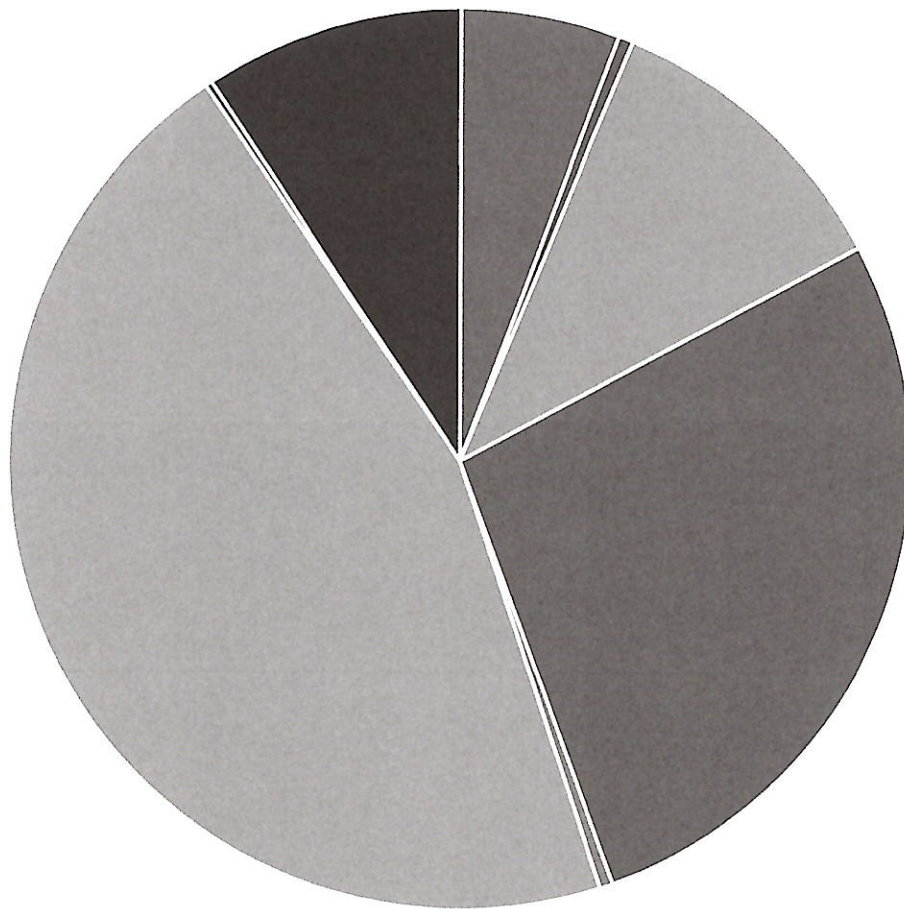
The library collected \$150.00 from rental of the Rare Book Room and the Processing Room. Prior to the pandemic, the Law Library normally collected about \$5,000 per year for these room rentals.

STAFFING

The library currently has four full-time positions and three part-time positions.

The library operates Monday through Friday, 8 am – 4 pm.

2025-2026 Users



Data

Attorneys	1,130
Paralegals	102
County/Court employees	2,173
Passports	5,453
Students	91
Others	9,064
E-mail Reference questions	48
<u>Telephone calls</u>	<u>1,858</u>
Total	19,919

Although the Law Library's patron users decreased across most categories, paralegals and self-represented litigants saw an increase by 17.02% and 17.77%.

LIBRARY USE

COLLECTION

CIRCULATION OF BOOKS AND MATERIALS	998
MATERIALS USED IN THE LIBRARY	
BOOKS AND PUBLICATIONS (MAIN COLLECTION)	4,686
REFERENCE BOOKS (CIRCULATION DESK)	43
SELF-HELP BOOKS (SELF-HELP COLLECTION)	69
MICROFORMS	0
TOTAL MATERIALS USAGE	4,798
HOLDS	73
DISSOMASTER (NUMBER OF USERS)	40
WEBSITE HITS	77,669

LIBRARY USERS

USING

ATTORNEYS	1,130
PARALEGALS	102
COUNTY/COURT EMPLOYEES	2,173
PASSPORTS	5,453
STUDENTS	91
OTHERS	9,064
E-MAIL REFERENCE QUESTIONS	48
TELEPHONE CALLS	1,858
TOTAL	19,919
TOTAL REQUESTS FOR STAFF HELP	16,159

BORROWERS

TOTAL

REGULAR	1,055
DEPOSIT	114
TOTAL	1,169

PHOTOCOPIES MADE

44,174

Photocopy usage increased by 51.26%

TOTAL COLLECTION JUNE 30, 2026

BOOKS AND PUBLICATIONS

ACTIVE COLLECTION	69,466
RETROSPECTIVE COLLECTION	<u>5,016</u>
SUB-TOTAL	74,482
MICROFILM (HARD COPY VOLUME EQUIVALENT)	61
MICROFICHE (143,178 CARDS) HARD COPY EQUIVALENT	<u>24,001</u>
TOTAL MICROFORM	24,062
TOTAL BOOKS AND PUBLICATIONS	98,544

ELECTRONIC SUBSCRIPTIONS

ON-LINE SUBSCRIPTIONS (Databases)	6
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<u>PERIODICALS</u>	14
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<u>TITLES IN THE COLLECTION</u>	7,781
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<u>LOST AND MISSING ITEMS</u>	2
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<u>ITEMS VANDALIZED (Missing Pages)</u>	13
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DONATIONS

BOOKS	3
CASH	\$0.00

DISCARDED BOOKS AND PUBLICATIONS

BOOKS	19
<u>BOOKS AND PUBLICATIONS ADDED</u>	
BOOKS	273

ANNUAL FINANCIAL STATEMENT

FISCAL YEAR 2025-2026

FUND 0200 - GENERAL TRUST FUND

CASH ON DEPOSIT WITH COUNTY TREASURER JULY 1, 2025	2,686,041.85
Total income A.P. 13, prior fiscal year	57,915.00
Total expenses A.P. 13, prior fiscal year	40.00

REVENUE, Received and Accrued

8911A INTEREST, FUND 0200	118,071.85
8911B INTEREST, FUND 0201	0.00
9252 STATE OTHER	17,948.04
9681A OVERDUES	690.00
9681C INTERLIBRARY LOANS	0.00
9521 COURT FEES	782,519.07
9721 COPY MACHINES	9,471.35
9790A MISC INCOME	150.00
9790B SALE OF BOOKS/EQUIP	486.00
9790C SALE OF SUPPLIES	30.00
9790D SALES TAX	40.03
9790E PASSPORTS	<u>98,624.51</u>
TOTAL REVENUE RECEIVED AND ACCRUED	1,028,030.85

EXPENDITURES

SALARIES AND BENEFITS	
1101 FULL-TIME	229,961.20
1102 PART-TIME	52,071.53
1121 RETIREMENT	72,107.03
1122 SOCIAL SECURITY	3,228.43
1123 MEDICARE	3,775.02
1141A GROUP INSURANCE-EMP	18,169.83
1141B GROUP INSURANCE-RET	19,704.26
1143 UNEMPLOYMENT	0.00
1165 WORKERS COMPENSATION	<u>1,629.00</u>
TOTAL	400,646.30

SERVICES & SUPPLIES	
2031 TELEPHONE	2,063.40
2032 COUNTY TELECOM.	0.00
2054 JANITORIAL SUPPLIES	422.77
2055 JANITORIAL SERVICES	12,906.44
2071 GENERAL INSURANCE	7,375.00
2101 OFFICE EQUIP. MAINT.	935.66
2115 FACILITIES PROJ ISF	0.00
2116 OTHER MAINTENANCE ISF	13,487.24
2131 MEMBERSHIPS	760.00

2159	MISCELLANEOUS EXPENSE	4,317.91
2161	OFFICE SUPPLIES	3,839.47
2164	POSTAGE	4,732.20
2166	PRINTING	32.25
2167	COPYING SUPPLIES	847.55
2168	CENTRAL STORES	3.00
2179	MISC. OFFICE EXPENSES	5,636.77
2199	PROF. SERVICES (NON ISF)	6,879.75
2202	COMP. SERVICES ISD	0.00
2206	COUNTY SPECIAL SERVICES	2,776.91
2261	COMPUTER EQUIPMENT	7,119.13
2262	FURNITURE	1,835.59
2264	MINOR EQUIPMENT	0.00
2271A	BOOKS & PUBLICATIONS	175,958.40
2271B	AUDIO/VIDEO PROGRAMS	0.00
2271C	ELECTRONIC SUBS.	60,229.72
2273	CONFERENCE/SEMINARS/EDU	3,796.27
2291	MILEAGE	0.00
2292	AIR TRAVEL	0.00
	TOTAL	315,955.43

FIXED ASSETS		
4111	BUILDING IMP/ALTER	0.00
4601	EQUIP REPLACEMENT	0.00
	TOTAL	0.00

TOTAL EXPENDITURES	(716,601.73)
	2,997,470.97

4400 - DEPOSIT BORROWERS

Balance, July 1, 2025	2,600.00
Deposited	0.00
Withdrawn	0.00
Balance, June 30, 2026	2,600.00

DEPOSIT BORROWERS, CURRENT FISCAL YEAR NET	(0.00)
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<u>CASH ON DEPOSIT WITH COUNTY TREASURER END FISCAL YEAR</u>	3,055,345.97
<u>(Cash on deposit does not include A.P. 13 accrued transactions)</u>	

Less:	
Contingency Fund	(100,000.00)
Net OPEB	(143,858.00)
Est. Un. Act. Pension	(595,938.00)
Deposit borrowers	(2,600.00)
Plus:	
Wells Fargo Acct. Balance June 30, 2026	48,118.86
CERBT	195,091.23

<u>CASH RESERVE BALANCE END FISCAL YEAR</u>	2,456,160.06
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FUND 0201 - UNEMPLOMENT INSURANCE RESERVE FUND

Balance, July 1, 2025	59,772.40
7990A DEPOSITS	0.00
7990B INTEREST	0.00
7990C CLAIMS	<u>0.00</u>
Balance, June 30, 2026	59,772.40

CASH ON DEPOSIT WITH THE COUNTY TREASURER END FISCAL YEAR

Fund 0200	3,055,345.97
Fund 0201	<u>59,772.40</u>
TOTAL CASH ON DEPOSIT WITH THE COUNTY	3,115,118.37

CASH ON HAND

Petty Cash Revolving Fund	150.00
Copy Machine Change Tubes (2 public machines)	70.85
Print Station Change Tube (1 public machine)	<u>35.15</u>
TOTAL CASH ON HAND, June 30, 2026	256.00

ACCOUNTS RECEIVABLE, JUNE 30, 2026

Overdue Fines and Other Charges	668.00
TOTAL ACCOUNTS RECEIVABLE, June 30, 2026	668.00

GASB 67 & 68 REPORTING REQUIREMENT

Miscellaneous Plan 0671 / California Public Employees' Retirement System

The Ventura County Law Library is a miscellaneous public agency member of the California Public Employees' Retirement system. The library participates in an employer/employee shared costs 2% @ 60 program for employees hired before January 1, 2013 or those hired after that with prior CalPERS service credit (CLASSIC). For employees hired after January 1, 2013 (PEPRA), the plan rate is 2% at 62. Effective June 30, 2003 the library was moved to a mandated risk pool of public agencies. The employer contribution rates for fiscal year 2025-26 ending June 30, 2026 were 10.19% for CLASSIC and 7.96% for PEPRA employees. A total of \$18,305.03 calculated on an annual gross payroll of \$229,961.22 was submitted to the CalPERS retirement fund pursuant to the employer contribution requirement. Employee contributions of \$17,821.98 (7.75% for PEPRA employees) were withheld from employee wages and forwarded to CalPERS.

In addition, the library is required to pay our plan share of the pool's unfunded liability. For 2025-26, the library paid \$1,009.00 for PEPRA employees and \$52,793.00 for CLASSIC employees.

Based on the June 30, 2025 actuarial study by CalPERS, the Library's unfunded liability is as follows:

Accrued Liability	\$1,658,116.00	
-Minus: Market value of assets	<u>\$1,062,178.00</u>	
Total Pension unfunded liability	\$595,938.00	64.1% Funded

A complete actuarial report prepared by CalPERS in compliance with GASB Statement No. 75 is available for review at the Law Library.

GASB 75 REPORTING REQUIREMENT

The Ventura County Law Library offers a post-employment retirement benefit (OPEB) to vested CalPERS employees who retire from the Law Library. This benefit is a contribution to a valid CalPERS health plan equal to the amount given to current employees plus payment of administrative costs. The current amount is \$410.00 per month. As of 6/30/26, four retirees receive this benefit. The Library pays this each month, resulting in \$19,704.26 for 2025-26. The Library has also set up an OPEB trust fund with CalPERS to help cover the future benefit liability.

A 2026 actuarial report based on the 2024-25 fiscal year ending June 30, 2025 shows the total OPEB Liability:

Total OPEB Liability:	\$314,845.00
Fiduciary Net Position (CERBT):	\$170,987.00
Net OPEB Liability	\$143,858.00

I, Katie Drow, Secretary to the Board of Trustees of the Ventura County Law Library, County of Ventura, State of California, do hereby certify that I have prepared the foregoing financial report from receipt and disbursement amounts supplied by the records of the Law Library and the Ventura County Auditor, and said report, to the best of my knowledge, is a full and correct report on the transactions in the Law Library Trust Funds during the 2025-2026 fiscal year.

Dated this 14th day of August, 2026

Katie Drow, Director and
Secretary to the Board of
Trustees

RECONCILIATION OF INCOME AND EXPENDITURES WITH AMOUNTS BUDGETED

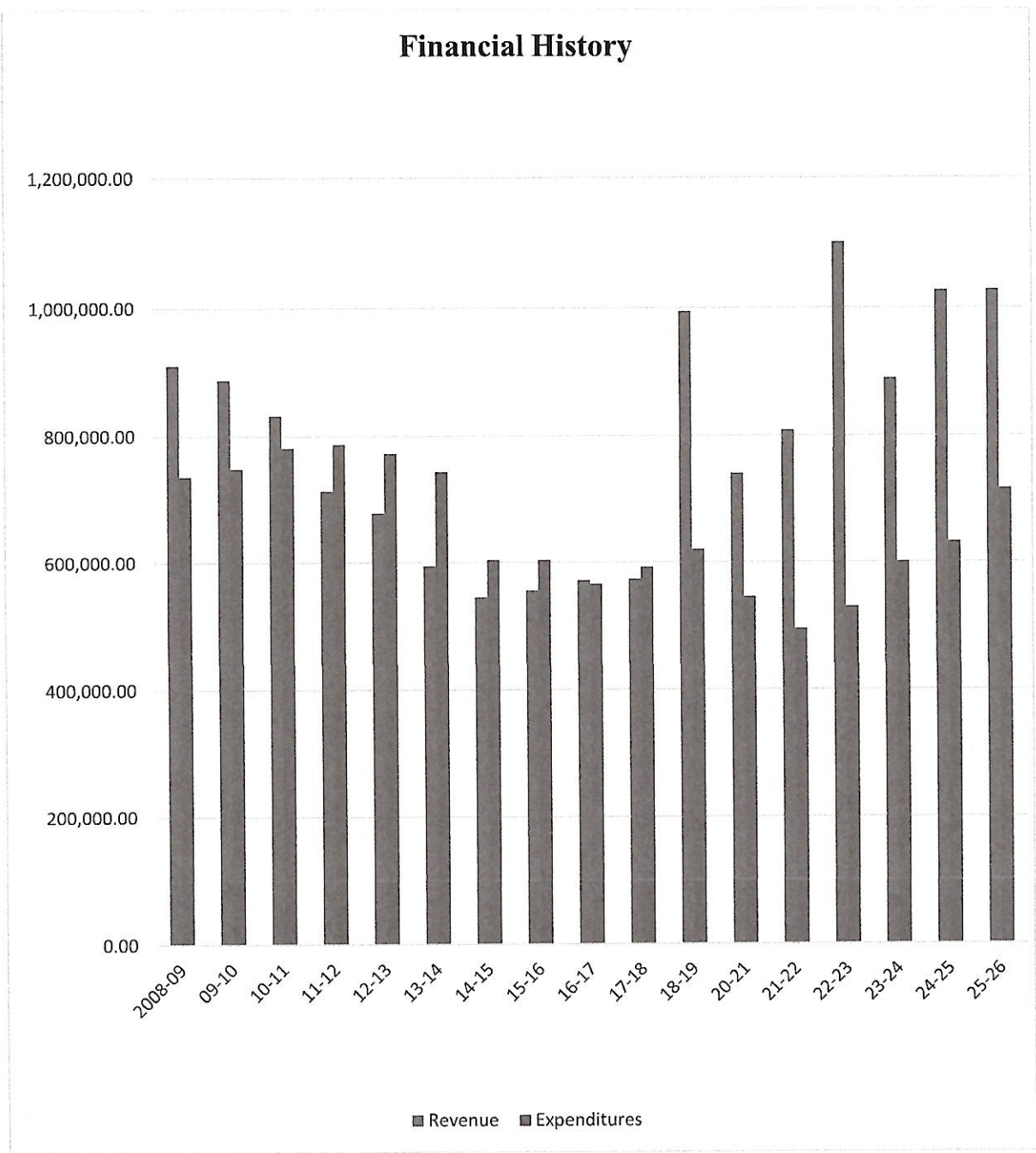
July 1, 2025 to June 30, 2026

<u>REVENUE</u>	<u>BUDGET EST.</u>	<u>RECEIVED</u>
8911A Interest, 7335	60,000.00	118,071.85
8911B Interest, 7340	0.00	0.00
9252 State Other	0.00	17,948.04
9681A Overdues	1,000.00	690.00
9681C Interlibrary Loans	0.00	0.00
9521 Court Fees	600,000.00	782,519.07
9721 Copy Charges	3,500.00	9,471.35
9790A Miscellaneous Income	0.00	150.00
9790B Sale/Books & Publications	0.00	486.00
9790C Sale of Supplies	0.00	30.00
9790D Sales Tax	0.00	40.03
9790E Passports	150,000.00	98,624.51
TOTAL REVENUE RECEIVED AND ACCRUED	814,500.00	1,028,030.85

<u>DISBURSEMENTS AND ACCRUED EXPENSES</u>	<u>BUDGET EST.</u>	<u>EXPENDED</u>
SALARIES AND EMPLOYEE BENEFITS		
1101 Full-time	293,700.00	229,961.20
1102 Part-time	54,000.00	52,071.53
1121 Retirement	79,000.00	72,107.03
1122 Social Security	3,400.00	3,228.43
1123 Medicare	5,100.00	3,775.02
1141A Group Insurance – Employees	22,500.00	18,169.83
1141B Group Insurance – Retirees	22,500.00	19,704.26
1143 Unemployment Insurance	0.00	0.00
1165 Workers Compensation Insurance	1,700.00	1,629.00
TOTAL SALARIES AND EMPLOYEE BENEFITS	481,900.00	400,646.30

SERVICES AND SUPPLIES		
2031 TELEPHONE	4,000.00	2,063.40
2032 COUNTY TELECOM.	500.00	0.00
2054 JANITORIAL SUPPLIES	2,500.00	422.77
2055 JANITORIAL SERVICES	13,500.00	12,906.44
2071 GENERAL INSURANCE	7,500.00	7,375.00
2101 OFFICE EQUIP. MAINT.	4,000.00	935.66
2115 FACILITIES PROJ ISF	5,500.00	0.00
2116 OTHER MAINTENANCE ISF	3,000.00	13,487.24
2131 MEMBERSHIPS	1,000.00	760.00
2159 MISC. EXPENSE	20,000.00	4,317.91
2161 OFFICE SUPPLIES	7,500.00	3,839.47

2164	POSTAGE	11,000.00	4,732.20
2166	PRINTING	500.00	32.25
2167	COPYING SUPPLIES	1,000.00	847.55
2168	CENTRAL STORES	300.00	3.00
2179	MISC. OFFICE EXPENSES	12,000.00	5,636.77
2199	PROF. SERVICES (NON ISF)	7,000.00	6,879.75
2202	COMP. SERVICES ISD	500.00	0.00
2206	COUNTY SPECIAL SERVICES	3,000.00	2,776.91
2261	COMPUTER EQUIPMENT	10,000.00	7,119.13
2262	FURNITURE	2,000.00	1,835.59
2264	MINOR EQUIPMENT	2,000.00	0.00
2271A	BOOKS & PUBLICATIONS	220,000.00	175,958.40
2271B	AUDIO/VIDEO PROGRAMS	200.00	0.00
2271C	ELECTRONIC SUBS.	70,000.00	60,229.72
2273	CONFERENCE/SEMINARS	5,250.00	3,796.27
2291	MILEAGE	300.00	0.00
2292	AIR TRAVEL	500.00	0.00
TOTAL SERVICES AND SUPPLIES		414,550.00	315,955.43
FIXED ASSETS		<u>BUDGET EST.</u>	<u>EXPENDED</u>
4111	BUILDING IMP/ALTER	2,500.00	0.00
4601	EQUIP REPLACEMENT	20,000.00	0.00
TOTAL FIXED ASSETS		22,500.00	0.00
6101	CONTINGENCY FUND (2196)	100,000.00	0.00
TOTAL DISBURSEMENTS AND ACCRUED EXPENSES		918,950.00	716,601.73



2025-2026 Data

Revenue	\$1,028,030.85
Expenditures	\$716,601.73

STATEMENT OF PETTY CASH

JUNE 30, 2026

BALANCE ON HAND, JULY 1, 2025		\$150.00
DISBURSEMENTS	\$ 0.00	
REIMBURSEMENTS (CASH RECEIVED)	\$ 0.00	
BALANCE ON HAND, JUNE 30, 2026		\$150.00

The petty cash revolving fund is used for small purchases, to make change for overdue fines, the copy machines and other cash transactions, and to record money that is found in the library. The original amount to establish this fund was withdrawn from account 2343A - OFFICE SUPPLIES/EXPENSE.

COMPARISON OF ANNUAL INCOME AND EXPENDITURES

F/Y ENDIN G 6/30	TOTAL INCOME	TOTAL EXPENSE S	FIXED ASSET RESERVE (CONT)	POST-RET. LIABILITY and PENSION LIABILITY	TOTAL CASH ON DEPOSIT FUND 0200	TOTAL CASH ON DEPOSIT FUND 0201	TOTAL CASH WELLS FARGO	TOTAL CASH CERBT
1989	367,754	371,067	45,400		125,026	24,574		
1990	377,144	404,043	19,850		109,177	28,233		
1991	611,686	426,943	100,000		295,702	32,184		
1992	637,006	525,636	154,400		406,322	34,323		
1993	636,924	534,179	197,800		507,117	36,159		
1994	609,347	639,975	109,816		477,089	37,519		
1995	619,352	603,975	38,423		494,078	38,766		
1996	647,690	642,981	84,300		500,987	41,344		
1997	680,247	563,738	100,000		618,422	43,630		
1998	682,315	603,585	88,500		653,664	46,435		
1999	640,038	639,397	100,000		665,023	49,011		
2000	630,951	656,393	93,600		642,658	51,282		
2001	641,093	612,360	100,000		674,971	54,438		
2002	679,861	557,766	93,969		815,066	56,866		
2003	646,275	604,707	100,000		862,934	58,450		
2004	613,091	602,471	100,000		873,335	59,470		
2005	574,166	656,384	100,000		788,687	60,616		
2006	573,868	623,756	90,470		739,099	62,458		
2007	691,362	634,168	100,000		796,342	65,231		
2008	797,908	701,610	100,000		892,393	68,393		
2009	909,973	736,450	100,000		1,065,764	70,127		
2010	886,826	748,979	100,000		1,204,611	62,709		
2011	831,395	781,027	100,000		1,159,309	63,299	47,970	
2012	713,849	787,083	100,000		1,085,819	63,299	48,027	
2013	678,320	772,833	100,000		994,921	63,839	48,027	
2014	595,144	744,022	100,000	(568,752)	894,069	63,839	48,027	
2015	545,650	603,984	100,000	(439,451)	735,935	60,860	47,946	100,000
2016	555,304	604,034	60,000	(339,451)	686,847	60,860	47,481	103,078
2017	571,518	565,592	100,000	(321,233)	692,573	59,772	47,419	110,478
2018	573,256	592,206	100,000	(776,931)	675,280	59,772	48,341	117,239
2019	993,987	620,022	100,000	(682,784)	1,053,752	59,772	48,094	125,426
2020	579,353	644,155	52,208	(675,348)	675,280	59,772	25,221	132,157
2021	741,091	545,444	100,000	(742,867)	870,927	59,772	49,219	158,059
2022	810,909	498,556	100,000	(745,150)	831,534	59,772	49,321	138,115
2023	1,100,142	529,542	100,000	(746,247)	1,403,507	59,772	48,023	142,968
2024	888,784	600,763	27,450	(882,889)	1,639,214	59,772	48,341	154,627
2025	1,026,715	632,184	100,000	(820,144)	2,040,208	59,772	48,516	170,920
2026	1,028,031	716,602	100,000	(739,796)	2,456,160	59,772	48,119	195,091

FILING FEE INCOME

<u>F/Y ENDING</u> <u>JUNE 30</u>	<u>TOTAL</u> <u>FILINGS</u>	<u>TOTAL</u> <u>DOLLARS</u>	<u>INCREASE/</u> <u>DECREASE</u>
(\$23 FILING FEE)			
1996	23,437	539,048.25	0.01%
1997	24,052	553,200.97	2.63%
1998	24,250	557,758.97	0.82%
1999	22,986	528,672.29	-5.21%
2000	22,493	517,328.34	-2.15%
(\$23/\$26 FILING FEE)			
2001	21,884	537,109.58	3.82%
(\$26 FILING FEE)			
2002	23,758	617,871.05	15.04%
2003	23,071	599,873.73	-2.91%
2004	22,058	573,503.89	-4.40%
2005	20,578	535,019.69	-6.69%
(\$26-\$29 FILING FEE)			
2006*		528,976.88	-1.12%
(\$29/\$32 FILING FEE)			
2007	NA	638,564.94	20.72%
(\$32 FILING FEE)			
2008	NA	743,523.50	16.44%
2009	NA	863,679.75	16.16%
2010	NA	849,349.74	-1.66%
2011	NA	799,180.55	-5.91%
2012	NA	687,429.72	-13.98%
2013	NA	655,199.18	-4.69%
2014	NA	571,711.54	-12.74%
2015	NA	522,935.21	-8.53%
2016	NA	526,246.90	0.63%
2017	NA	545,818.74	3.72%
2018	NA	548,984.92	0.58%
2019	NA	612,653.96	11.60%
2020	NA	547,911.99	-10.57%
2021	NA	532,702.00	-2.78%
2022	NA	509,715.34	-4.32%
2023	NA	549,973.05	+7.60%
2024	NA	581,218.26	+5.68%
2025	NA	702,111.44	+20.8%
2026	NA	782,519.07	+10.83

* Represents 6 months at \$26, 4 months at \$29 and a one-time advance of \$47,791.99 from the AOC to help alleviate the loss of revenue due to the change in collection and distribution of fees legislated by the Uniform Civil Fees and Standard Fee Act of 2005.

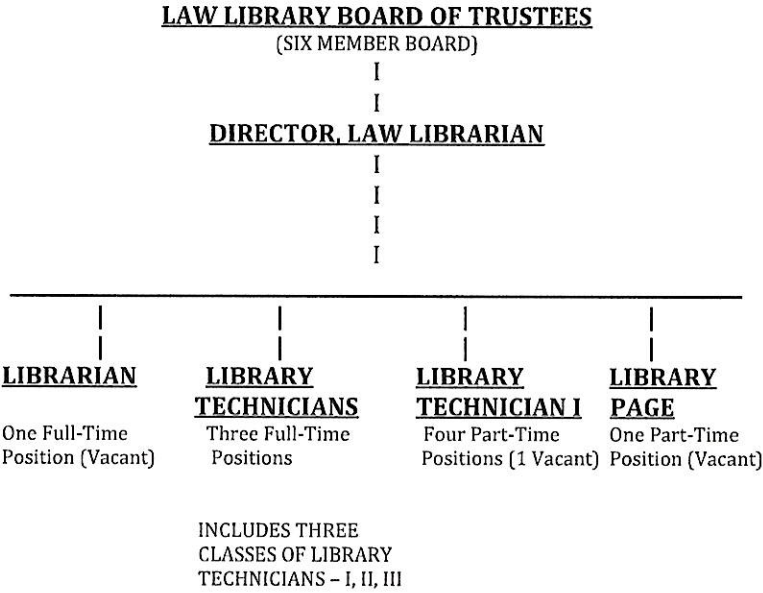
PHOTOCOPY MACHINE REVENUE

F/Y ENDING		MACHINES	TOTAL	MAIN-		NET
<u>JUNE 30</u>	<u>NO.</u>	<u>COST</u>	<u>REVENUE</u>	<u>TENANCE</u>	<u>SUPPLIES</u>	<u>REVENUE</u>
1995	4		32,857.00	5,942.00	10,180.00	16,735.00
1996	4	25,549.00	37,602.00	7,548.00	4,251.00	25,803.00
1997	4		32,614.00	5,250.00	122.00	27,242.00
1998	4		31,396.00	4,719.00	1,798.00	24,879.00
1999	4		25,114.00	4,719.00	2,263.00	18,132.00
2000	4		20,335.00	4,955.00	1,136.00	14,244.00
2001	4		16,712.00	3,700.00	637.00	12,375.00
2002	4		15,631.00	3,210.00	373.00	12,048.00
2003	4		13,998.00	3,539.00	570.00	9,889.00
2004	4		13,075.00	3,089.00	683.00	9,303.00
2005	3		11,372.00	3,166.00	709.00	7,497.00
2006	3		9,848.11	3,166.00	622.36	6059.73
2007	3		9,868.34	2,145.00	737.16	6,986.18
2008	3	4,769.99	9,287.35	3,281.85	0.00	6,005.50
2009	3		8,184.50	2,155.73	816.03	5,212.74
2010	3		8,758.25	2,426.43	904.74	5,427.08
2011	3		10,017.80	2,644.55	1,037.79	6,335.46
2012	3		9,237.40	2,877.43	1,164.56	5,195.41
2013	2	4,357.09	7,923.35	3,340.27	1,286.22	3,296.86
2014	2		9,774.12	2,958.76	935.53	5,879.83
2015	2		9,497.47	3,025.05	412.66	6,059.76
2016	2		10,540.76	3,422.80	0.00	7,117.96
2017	2		9,962.42	3,762.51	472.85	5,627.06
2018	2		9,008.76	4,033.08	753.75	4,221.93
2019	2		9,113.07	4,419.77	0.00	4,693.30
2020	2		5,344.31	4,165.40	0.00	1,178.91
2021	2		0.00	0.00	0.00	0.00
2022	2	8,444.37	2,770.50	0.00	602.53	2,167.97
2023	2		3,826.65	513.40	499.90	2,813.35
2024	2		5,089.77	667.27	32.96	4,389.54
2025	2		5,506.03	733.40	209.74	4,562.89
2026	2		9,471.35	935.66	847.55	7,688.14

Copy machine revenue includes the public copy machines, and all patron print jobs except for the DissoMaster. Copy machine Maintenance and Supplies costs include maintenance contracts and paper for the two public machines and the Library staff copy machine which includes staff print jobs and those from the public computers.

ORGANIZATION CHART

2025-2026



APPENDIX A

INVENTORY OF FURNITURE AND EQUIPMENT

A COPY OF THE FURNITURE AND EQUIPMENT LIST BY ITEM,
TAG NUMBER, DATE OF PURCHASE, AND COST IS AVAILABLE
FOR EXAMINATION IN THE LAW LIBRARY

2026 Local Agency Biennial Notice

Name of Agency: Ventura County Law Library
Mailing Address: 800 S. Victoria Ave #2020, Ventura, CA 93009
Contact Person: Katie Drow Phone No. 805-642-8982
Email: katied@vencolawlib.org Alternate Email: katiedrow@hotmail.com

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (*check one BOX*):

☒ **An amendment is required. The following amendments are necessary:**

(*Check all that apply.*)

- ☐ Include new positions
- ☒ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☒ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (*describe*) _____

☐ **The code is currently under review by the code reviewing body.**

☐ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

09/30/2026

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to: via email: form700@venturacounty.gov or you may mail to:

County of Ventura - Clerk of the Board
800 S. Victoria Ave L#1920
Ventura CA 93009

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

www.fppc.ca.gov
FPPC Advice: advice@fppc.ca.gov (866.275.3772)
Page 1 of 1

**CONFLICT OF INTEREST CODE
VENTURA COUNTY LAW LIBRARY**

The Political Reform Act, Government Code section 81000 et seq., requires local government agencies to adopt and promulgate Conflict of Interest Codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code Regs., § 18730) which contains the terms of a standard Conflict of Interest Code, which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings.

The terms of California Code of Regulations, Title 2, Section 18730, and any amendment to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference as the Conflict of Interest Code for the VENTURA COUNTY LAW LIBRARY, and along with the attached Exhibit A, which designates positions requiring disclosure and Exhibit B, which sets forth disclosure categories for each designated position, constitute the Conflict of Interest Code of the VENTURA COUNTY LAW LIBRARY. Persons holding positions designated in Exhibit A shall file Form 700 Statements of Economic Interests with the Filing Officer specified for that position in Exhibit A.

IN PREPARING THE FORM 700, FILERS DESIGNATED IN EXHIBIT A NEED ONLY DISCLOSE THOSE FINANCIAL INTERESTS FALLING WITHIN THE DISCLOSURE CATEGORIES DESIGNATED FOR THAT FILER'S POSITION AS STATED IN EXHIBITS A AND B.

APPROVED AND ADOPTED this 30th day of September, 2026:

By: _____
Print Name: Vincente E. Woodward
Title: President of the Board of Trustees

EXHIBIT A – DESIGNATED POSITIONS AND FILING OFFICERS

# of POSITIONS	POSITION TITLE	DISCLOSURE CATEGORIES (From Exhibit B)	FILING OFFICER (Designate County Clerk of Board [COB] or Local Agency's Clerk [AC])
6	Member of the Board of Trustees	1	COB
1	Director and Law Librarian	1	COB
1	Librarian		
Consultants ¹			

¹ The disclosure, if any, required of a consultant will be determined on a case-by-case basis by the head of the agency or designee. The determination of whether a consultant has disclosure requirements should be made in writing on a Fair Political Practices Commission Form 805. The determination should include a description of the consultant's duties and based upon that description, a statement of the extent, if any, of the disclosure requirements. Each Form 805 is a public record and should be retained for public inspection either in the same manner and location as the Conflict of Interest Code, or with appropriate documentation at the location where the Conflict of Interest Code is maintained, cross-referencing to the Form 805.

EXHIBIT B – DISCLOSURE CATEGORIES

The terms *italicized* below have specific meaning under the Political Reform Act. In addition, the financial interests of a spouse, domestic partner and dependent children of the public official holding the designated position may require reporting. Consult the instructions and reference pamphlet of the Form 700 for explanation.

Category 1 – BROADEST DISCLOSURE

[SEE FORM 700 SCHEDULES A-1, A-2, B, C, D and E]

- (1) All sources of *income, gifts, loans and travel payments*;
- (2) All *interests in real property*; and
- (3) All *investments and business positions in business entities*.

Category 2 – REAL PROPERTY

[SEE FORM 700 SCHEDULE B]

All interests in real property, including interests in real property held by business entities and trusts in which the public official holds a business position or has an investment or other financial interest.

Category 3 – LAND DEVELOPMENT, CONSTRUCTION AND TRANSACTION

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which engage in land development, construction, or real property acquisition or sale.

Category 4 – PROCUREMENT

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which provide services, supplies, materials, machinery or equipment which the designated position procures or assists in procuring on behalf of their agency or department.

Category 5 – REGULATION AND PERMITTING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which are subject to the regulatory, permitting or licensing authority of, or have an application or license pending before, the designated position's agency or department.

Category 6 – FUNDING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which receive grants or other funding from or through the designated position's agency or department.

**CONFLICT OF INTEREST CODE
VENTURA COUNTY LAW LIBRARY**

The Political Reform Act, Government Code section 81000 et seq., requires local government agencies to adopt and promulgate Conflict of Interest Codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code Regs., § 18730) which contains the terms of a standard Conflict of Interest Code, which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings.

The terms of California Code of Regulations, Title 2, Section 18730, and any amendment to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference as the Conflict of Interest Code for the VENTURA COUNTY LAW LIBRARY, and along with the attached Exhibit A, which designates positions requiring disclosure and Exhibit B, which sets forth disclosure categories for each designated position, constitute the Conflict of Interest Code of the VENTURA COUNTY LAW LIBRARY. Persons holding positions designated in Exhibit A shall file Form 700 Statements of Economic Interests with the Filing Officer specified for that position in Exhibit A.

IN PREPARING THE FORM 700, FILERS DESIGNATED IN EXHIBIT A NEED ONLY DISCLOSE THOSE FINANCIAL INTERESTS FALLING WITHIN THE DISCLOSURE CATEGORIES DESIGNATED FOR THAT FILER'S POSITION AS STATED IN EXHIBITS A AND B.

APPROVED AND ADOPTED this 30th day of September, 2026:

By: _____
Print Name: Vincente E. Woodward
Title: President of the Board of Trustees

EXHIBIT A – DESIGNATED POSITIONS AND FILING OFFICERS

# of POSITIONS	POSITION TITLE	DISCLOSURE CATEGORIES (From Exhibit B)	FILING OFFICER (Designate County Clerk of Board [COB] or Local Agency's Clerk [AC])
6	Member of the Board of Trustees	1	COB
1	Director and Law Librarian	1	COB
Consultants ¹			

¹ The disclosure, if any, required of a consultant will be determined on a case-by-case basis by the head of the agency or designee. The determination of whether a consultant has disclosure requirements should be made in writing on a Fair Political Practices Commission Form 805. The determination should include a description of the consultant's duties and based upon that description, a statement of the extent, if any, of the disclosure requirements. Each Form 805 is a public record and should be retained for public inspection either in the same manner and location as the Conflict of Interest Code, or with appropriate documentation at the location where the Conflict of Interest Code is maintained, cross-referencing to the Form 805.

EXHIBIT B – DISCLOSURE CATEGORIES

The terms *italicized* below have specific meaning under the Political Reform Act. In addition, the financial interests of a spouse, domestic partner and dependent children of the public official holding the designated position may require reporting. Consult the instructions and reference pamphlet of the Form 700 for explanation.

Category 1 – BROADEST DISCLOSURE

[SEE FORM 700 SCHEDULES A-1, A-2, B, C, D and E]

- (1) All sources of *income, gifts, loans and travel payments*;
- (2) All *interests in real property*; and
- (3) All *investments and business positions in business entities*.

Category 2 – REAL PROPERTY

[SEE FORM 700 SCHEDULE B]

All interests in real property, including interests in real property held by business entities and trusts in which the public official holds a business position or has an investment or other financial interest.

Category 3 – LAND DEVELOPMENT, CONSTRUCTION AND TRANSACTION

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which engage in land development, construction, or real property acquisition or sale.

Category 4 – PROCUREMENT

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which provide services, supplies, materials, machinery or equipment which the designated position procures or assists in procuring on behalf of their agency or department.

Category 5 – REGULATION AND PERMITTING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which are subject to the regulatory, permitting or licensing authority of, or have an application or license pending before, the designated position's agency or department.

Category 6 – FUNDING

[SEE FORM 700 SCHEDULES A-1, A-2, C, D and E]

All investments, business positions and sources of income, gifts, loans and travel payments, from sources which receive grants or other funding from or through the designated position's agency or department.