

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 6 (50.00%) DEC 1 TO DEC 31, 2023

**FUND 0200 - GENERAL TRUST FUND**

CASH ON DEPOSIT WITH THE COUNTY TREASURER, Dec. 1, 2023 2,170,223.00

| <u>4400 - DEPOSIT BORROWERS</u> | <u>CUR. PERIOD</u> | <u>BALANCE</u> |     |      |
|---------------------------------|--------------------|----------------|-----|------|
| Balance Dec. 1, 2023            |                    | 3,600.00       |     |      |
| Deposited                       | 0.00               |                |     |      |
| Withdrawn                       | 0.00               |                |     |      |
| Balance Dec. 31, 2023           |                    | 3,600.00       | Net | 0.00 |

| <u>REVENUE</u>            | <u>ESTIMATE</u> | <u>CUR. PERIOD</u> | <u>FY TO DATE</u> | <u>PERCENT</u> |           |
|---------------------------|-----------------|--------------------|-------------------|----------------|-----------|
| 8911A INTEREST, FUND O200 | 40,000.00       | 9,565.52           | 9,565.51          | 23.91%         |           |
| 8911B INTEREST, FUND O201 | 0.00            | 0.00               | 0.00              | 0.00%          |           |
| 9252 STATE OTHER          | 0.00            | 0.00               | 35,875.82         | 100.00%        |           |
| 9681A OVERDUES            | 1,000.00        | 12.00              | 290.00            | 29.00%         |           |
| 9681C INTERLIBRARY LOANS  | 0.00            | 0.00               | 0.00              | 0.00%          |           |
| 9521 COURT FEES           | 540,000.00      | 51,579.13          | 289,525.44        | 53.62%         |           |
| 9721 COPY MACHINES        | 2,500.00        | 311.05             | 2,661.07          | 106.44%        |           |
| 9790A MISC INCOME         | 0.00            | 20.00              | 335.36            | 100.00%        |           |
| 9790B SALE OF BOOKS/EQUIP | 0.00            | 92.00              | 475.00            | 100.00%        |           |
| 9790C SALE OF SUPPLIES    | 0.00            | 10.00              | 30.00             | 100.00%        |           |
| 9790D SALES TAX           | 0.00            | 7.92               | 39.19             | 100.00%        |           |
| 9790E PASSPORTS           | <u>0.00</u>     | <u>8,540.00</u>    | <u>83,559.64</u>  | <u>100.00%</u> |           |
| TOTAL REVENUE             | 583,500.00      | 70,137.62          | 422,357.03        | 72.38%         | 70,137.62 |

| <u>EXPENDITURES</u>          | <u>APPRO</u>    | <u>CUR. PERIOD</u> | <u>FY TO DATE</u> | <u>PERCENT</u> | <u>BALANCE</u> |
|------------------------------|-----------------|--------------------|-------------------|----------------|----------------|
| <b>SALARIES AND BENEFITS</b> |                 |                    |                   |                |                |
| 1101 FULL-TIME               | 265,000.00      | 18,148.02          | 106,047.88        | 40.02%         | 158,952.12     |
| 1102 PART-TIME               | 41,600.00       | 1,572.00           | 14,243.79         | 34.24%         | 27,356.21      |
| 1121 RETIREMENT              | 65,250.00       | 1,393.76           | 48,339.42         | 74.08%         | 16,910.58      |
| 1122 SOCIAL SECURITY         | 2,700.00        | 97.46              | 883.11            | 32.71%         | 1,816.89       |
| 1123 MEDICARE                | 4,500.00        | 268.86             | 1,659.92          | 36.89%         | 2,840.08       |
| 1141A GROUP INSURANCE-EMP    | 22,000.00       | 1,237.69           | 7,422.04          | 33.74%         | 14,577.96      |
| 1141B GROUP INSURANCE-RET    | 31,500.00       | 2,057.17           | 13,163.44         | 41.79%         | 18,336.56      |
| 1143 UNEMPLOYMENT            | 0.00            | 0.00               | 0.00              | 0.00%          | 0.00           |
| 1165 WORKERS COMPENSATION    | <u>1,300.00</u> | <u>1,270.00</u>    | <u>1,270.00</u>   | <u>97.69%</u>  | <u>30.00</u>   |
| TOTAL                        | 433,850.00      | 26,044.96          | 193,029.60        | 44.49%         | 240,820.40     |

|                                |               |             |             |              |               |
|--------------------------------|---------------|-------------|-------------|--------------|---------------|
| <b>SERVICES &amp; SUPPLIES</b> |               |             |             |              |               |
| 2031 TELEPHONE                 | 4,000.00      | 189.96      | 1,139.76    | 28.49%       | 2,860.24      |
| 2032 COUNTY TELECOM.           | 500.00        | 0.00        | 0.00        | 0.00%        | 500.00        |
| 2054 JANITORIAL SUPPLIES       | 2,500.00      | 0.00        | 18.41       | 0.74%        | 2,481.59      |
| 2055 JANITORIAL SERVICES       | 13,000.00     | 1,024.00    | 6,144.00    | 47.26%       | 6,856.00      |
| 2071 GENERAL INSURANCE         | 14,550.00     | 3,493.50    | 3,493.50    | 24.01%       | 11,056.50     |
| 2101 OFFICE EQUIP. MAINT.      | 4,000.00      | 68.77       | 811.09      | 20.28%       | 3,188.91      |
| 2115 FACILITIES PROJ ISF       | 5,500.00      | 4,940.60    | 6,803.17    | 123.69%      | (1,303.17)    |
| 2116 OTHER MAINTENANCE ISF     | 3,000.00      | 0.00        | 0.00        | 0.00%        | 3,000.00      |
| 2131 MEMBERSHIPS               | 1,000.00      | 0.00        | 0.00        | 0.00%        | 1,000.00      |
| 2159 MISCELLANEOUS EXPENSE     | 3,000.00      | 19.99       | 119.94      | 4.00%        | 2,880.06      |
| 2161 OFFICE SUPPLIES           | 7,500.00      | 3,714.75    | 4,279.12    | 57.05%       | 3,220.88      |
| 2164 POSTAGE                   | 9,400.00      | 48.36       | 175.28      | 1.86%        | 9,224.72      |
| 2166 PRINTING                  | 500.00        | 0.00        | 0.00        | 0.00%        | 500.00        |
| 2167 COPYING SUPPLIES          | 1,000.00      | 0.00        | 0.00        | 0.00%        | 1,000.00      |
| 2168 CENTRAL STORES            | 300.00        | 0.00        | 6.84        | 2.28%        | 293.16        |
| 2179 MISC. OFFICE EXPENSES     | 7,000.00      | 525.00      | 3,424.00    | 48.91%       | 3,576.00      |
| 2199 PROF. SERVICES (NON ISF)  | 5,000.00      | 102.00      | 1,363.00    | 27.26%       | 500.00        |
| 2202 COMP. SERVICES ISF        | 500.00        | 0.00        | 0.00        | 0.00%        | 500.00        |
| 2206 COUNTY SPECIAL SERVICES   | 3,000.00      | 117.00      | 236.08      | 7.87%        | 2,763.92      |
| 2261 COMPUTER EQUIPMENT        | 5,000.00      | 852.80      | 1,175.16    | 23.50%       | 3,824.84      |
| 2262 FURNITURE                 | 2,000.00      | 0.00        | 0.00        | 0.00%        | 2,000.00      |
| 2264 MINOR EQUIPMENT           | 2,000.00      | 0.00        | 0.00        | 0.00%        | 2,000.00      |
| 2271A BOOKS & PUBLICATIONS     | 200,000.00    | 10,920.56   | 64,823.88   | 32.41%       | 135,176.12    |
| 2271B AUDIO/VIDEO PROGRAMS     | 200.00        | 0.00        | 0.00        | 0.00%        | 200.00        |
| 2271C ELECTRONIC SUBS.         | 55,000.00     | 3,561.00    | 12,741.00   | 23.17%       | 42,259.00     |
| 2273 CONFERENCE/SEMINARS       | 200.00        | 0.00        | 0.00        | 0.00%        | 200.00        |
| 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                          | 350,450.00    | 29,578.29   | 106,754.23  | 30.46%       | 243,695.77    |

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 6 (50.00%) DEC 1 TO DEC 31, 2023

|   | <u>APPRO.</u>    | <u>CUR.PERIOD</u> | <u>F/Y TO DATE</u> | <u>PERCENT</u> | <u>BALANCE</u>   |                    |
|---|------------------|-------------------|--------------------|----------------|------------------|--------------------|
| FIXED ASSETS  |                  |                   |                    |                |                  |                    |
| 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        |                    |
| <br>  |                  |                   |                    |                |                  |                    |
| TOTAL EXPENDITURES                                      | 806,800.00       | 55,623.25         | 299,783.83         | 37.16%         | 507,016.17       | <u>(55,623.25)</u> |
| <br>  |                  |                   |                    |                |                  |                    |
| 6101 CONTINGENCY FUND                                   | 100,000.00       | 0.00              | 72,550.00          | 72.55%         | 27,450.00        |                    |
| <br>  |                  |                   |                    |                |                  |                    |
| CASH ON DEPOSIT WITH THE COUNTY TREASURER, Dec 31, 2023 |                  |                   |                    |                |                  | 2,184,737.37       |
| LIABILITIES   |                  |                   |                    |                |                  |                    |
| 6101 CONTINGENCY FUNDS                                  |                  |                   |                    |                |                  | (27,450.00)        |
| 4400 DEPOSIT BORROWERS                                  |                  |                   |                    |                |                  | (3,600.00)         |
| <br>  |                  |                   |                    |                |                  |                    |
| LONG TERM LIABILITIES                                   |                  |                   |                    |                |                  |                    |
| Net OPEB  |                  |                   |                    |                |                  | (278,665.00)       |
| Est Unfunded Actuarial Pension                          |                  |                   |                    |                |                  | (604,224.00)       |
| <br>  |                  |                   |                    |                |                  |                    |
| CalPERS CERBT Post Retirement Fund                      |                  |                   |                    |                |                  |                    |
| Total in Fund Dec. 01, 2023                             | 142,519.26       |                   |                    |                |                  |                    |
| Market Increase/Decrease                                | 8,153.39         |                   |                    |                |                  |                    |
| Total in Fund Dec. 31, 2023                             | 150,672.65       |                   |                    |                |                  | 150,672.65         |
| <br>  |                  |                   |                    |                |                  |                    |
| Wells Fargo Account                                     |                  |                   |                    |                |                  |                    |
| Cash on deposit Dec. 01, 2023                           | 49,405.23        |                   |                    |                |                  |                    |
| Withdrawals   | 31,556.53        |                   |                    |                |                  |                    |
| Deposits  | 30,179.77        |                   |                    |                |                  |                    |
| Balance Dec. 31, 2023                                   | 48,028.47        |                   |                    |                |                  | 48,028.47          |
| <br>  |                  |                   |                    |                |                  |                    |
| CASH BALANCE, Dec. 31, 2023                             |                  |                   |                    |                |                  | 1,469,499.49       |

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**FUND 0201 - UNEMPLOYMENT INSURANCE RESERVE FUND**

|   |                    |                   |  |  |  |           |
|---|--------------------|-------------------|--|--|--|-----------|
| CASH ON DEPOSIT WITH COUNTY TREASURER, Dec. 1, 2023 |                    |                   |  |  |  | 59,772.40 |
| <br>  |                    |                   |  |  |  |           |
|   | <u>CUR. PERIOD</u> | <u>FY TO DATE</u> |  |  |  |           |
| INCOME  |                    |                   |  |  |  |           |
| 7990A DEPOSITS                                      | 0.00               | 0.00              |  |  |  |           |
| 7990B INTEREST                                      | 0.00               | 0.00              |  |  |  |           |
| <br>  |                    |                   |  |  |  |           |
| EXPENDITURES  |                    |                   |  |  |  |           |
| 7990C CLAIMS  | 0.00               | 0.00              |  |  |  |           |
| <br>  |                    |                   |  |  |  |           |
| CASH ON DEPOSIT WITH THE TREASURER, Dec. 31, 2023   |                    |                   |  |  |  | 59,772.40 |