

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 10 (83.33%) APR 1 TO APR 30, 2025

**FUND 0200 - GENERAL TRUST FUND**

CASH ON DEPOSIT WITH THE COUNTY TREASURER, Apr. 1, 2025

2,524,797.62

| <u>4400 - DEPOSIT BORROWERS</u> | <u>CUR. PERIOD</u> | <u>BALANCE</u> |     |      |
|---------------------------------|--------------------|----------------|-----|------|
| Balance Apr. 1, 2025            |                    | 3,000.00       |     |      |
| Deposited                       | 0.00               |                |     |      |
| Withdrawn                       | 0.00               |                |     |      |
| Balance Apr. 30, 2025           |                    | 3,000.00       | 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 | 40,000.00         | 14,206.46          | 41,783.70         | 104.46%        |            |
| 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              | 722.00            | 72.20%         |            |
| 9681C INTERLIBRARY LOANS  | 0.00              | 0.00               | 0.00              | 0.00%          |            |
| 9521 COURT FEES           | 540,000.00        | 80,188.67          | 556,314.90        | 103.02%        |            |
| 9721 COPY MACHINES        | 2,500.00          | 653.95             | 4,432.12          | 177.28%        |            |
| 9790A MISC INCOME         | 0.00              | 150.00             | 2,918.40          | 100.00%        |            |
| 9790B SALE OF BOOKS/EQUIP | 0.00              | 136.00             | 744.00            | 100.00%        |            |
| 9790C SALE OF SUPPLIES    | 0.00              | 0.00               | 40.00             | 100.00%        |            |
| 9790D SALES TAX           | 0.00              | 10.55              | 60.81             | 100.00%        |            |
| 9790E PASSPORTS           | <u>100,000.00</u> | <u>23,286.60</u>   | <u>148,492.20</u> | <u>100.00%</u> |            |
| TOTAL REVENUE             | 683,500.00        | 118,642.23         | 773,456.17        | 113.16%        | 118,642.23 |

| <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            | 282,700.00      | 28,459.75          | 197,802.95        | 69.97%         | 84,897.05       |
| 1102 PART-TIME            | 41,600.00       | 3,797.75           | 29,014.25         | 69.75%         | 12,585.75       |
| 1121 RETIREMENT           | 72,000.00       | 2,239.77           | 62,902.09         | 87.36%         | 9,097.91        |
| 1122 SOCIAL SECURITY      | 2,700.00        | 235.46             | 1,798.89          | 66.63%         | 901.11          |
| 1123 MEDICARE             | 4,800.00        | 429.44             | 3,086.32          | 64.30%         | 1,713.68        |
| 1141A GROUP INSURANCE-EMP | 22,000.00       | 914.71             | 12,214.75         | 55.52%         | 9,785.25        |
| 1141B GROUP INSURANCE-RET | 31,500.00       | 1,645.61           | 16,449.55         | 52.22%         | 15,050.45       |
| 1143 UNEMPLOYMENT         | 0.00            | 0.00               | 0.00              | 0.00%          | 0.00            |
| 1165 WORKERS COMPENSATION | <u>1,600.00</u> | <u>0.00</u>        | <u>0.00</u>       | <u>0.00%</u>   | <u>1,600.00</u> |
| TOTAL                     | 458,900.00      | 37,722.49          | 323,268.80        | 70.44%         | 135,631.20      |

|                               |               |             |             |              |               |
|-------------------------------|---------------|-------------|-------------|--------------|---------------|
| SERVICES & SUPPLIES           |               |             |             |              |               |
| 2031 TELEPHONE                | 4,000.00      | 199.99      | 1,909.63    | 47.74%       | 2,090.37      |
| 2032 COUNTY TELECOM.          | 500.00        | 0.00        | 0.00        | 0.00%        | 500.00        |
| 2054 JANITORIAL SUPPLIES      | 2,500.00      | 0.00        | 96.39       | 3.86%        | 2,403.61      |
| 2055 JANITORIAL SERVICES      | 13,500.00     | 1,024.00    | 10,240.00   | 75.85%       | 3,260.00      |
| 2071 GENERAL INSURANCE        | 6,600.00      | 0.00        | 6,473.00    | 98.08%       | 127.00        |
| 2101 OFFICE EQUIP. MAINT.     | 4,000.00      | 509.86      | 1,051.69    | 26.29%       | 2,948.31      |
| 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        | 0.00        | 0.00%        | 3,000.00      |
| 2131 MEMBERSHIPS              | 1,000.00      | 0.00        | 720.00      | 72.00%       | 280.00        |
| 2159 MISCELLANEOUS EXPENSE    | 5,000.00      | 40.98       | 3,872.90    | 77.46%       | 1,127.10      |
| 2161 OFFICE SUPPLIES          | 7,500.00      | 141.80      | 1,522.08    | 20.29%       | 5,977.92      |
| 2164 POSTAGE                  | 10,000.00     | 618.83      | 6,248.30    | 62.48%       | 3,751.70      |
| 2166 PRINTING                 | 500.00        | 67.86       | 67.86       | 13.57%       | 432.14        |
| 2167 COPYING SUPPLIES         | 1,000.00      | 163.75      | 209.74      | 20.97%       | 790.26        |
| 2168 CENTRAL STORES           | 300.00        | 0.00        | 0.00        | 0.00%        | 300.00        |
| 2179 MISC. OFFICE EXPENSES    | 8,500.00      | 1,300.00    | 6,854.00    | 80.64%       | 1,646.00      |
| 2199 PROF. SERVICES (NON ISF) | 5,000.00      | 163.50      | 2,349.00    | 46.98%       | 2,651.00      |
| 2202 COMP. SERVICES ISF       | 500.00        | 0.00        | 0.00        | 0.00%        | 500.00        |
| 2206 COUNTY SPECIAL SERVICES  | 3,000.00      | 5.00        | 213.69      | 7.12%        | 2,786.31      |
| 2261 COMPUTER EQUIPMENT       | 7,000.00      | 28.80       | 5,820.43    | 83.15%       | 1,179.57      |
| 2262 FURNITURE                | 2,000.00      | 0.00        | 0.00        | 0.00%        | 2,000.00      |
| 2264 MINOR EQUIPMENT          | 2,000.00      | 0.00        | 507.32      | 25.37%       | 1,492.68      |
| 2271A BOOKS & PUBLICATIONS    | 220,000.00    | 11,251.81   | 125,804.12  | 57.18%       | 94,195.88     |
| 2271B AUDIO/VIDEO PROGRAMS    | 200.00        | 0.00        | 0.00        | 0.00%        | 200.00        |
| 2271C ELECTRONIC SUBS.        | 66,000.00     | 3,785.98    | 39,197.58   | 59.39%       | 26,802.42     |
| 2273 CONFERENCE/SEMINARS      | 5,250.00      | 0.00        | 0.00        | 0.00%        | 5,250.00      |
| 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> |
|                               | 385,150.00    | 19,302.16   | 213,157.73  | 55.34%       | 171,992.27    |

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 10 (83.33%) APR 1 TO APR 30, 2025

| FIXED ASSETS                                                 | <u>APPRO.</u>    | <u>CUR.PERIOD</u> | <u>F/Y TO DATE</u> | <u>PERCENT</u> | <u>BALANCE</u>   |                    |
|--------------------------------------------------------------|------------------|-------------------|--------------------|----------------|------------------|--------------------|
| 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                                       | 866,550.00       | 57,024.65         | 536,426.53         | 61.90%         | 330,123.47       | <u>(57,024.65)</u> |
| <br>6101 CONTINGENCY FUND                                    | 100,000.00       | 0.00              | 0.00               | 0.00%          | 100,000.00       |                    |
| <br>CASH ON DEPOSIT WITH THE COUNTY TREASURER, Apr. 30, 2025 |                  |                   |                    |                |                  | 2,586,415.20       |
| LIABILITIES                                                  |                  |                   |                    |                |                  |                    |
| 6101 CONTINGENCY FUNDS                                       |                  |                   |                    |                |                  | (100,000.00)       |
| 4400 DEPOSIT BORROWERS                                       |                  |                   |                    |                |                  | (3,000.00)         |
| <br>LONG TERM LIABILITIES                                    |                  |                   |                    |                |                  |                    |
| Net OPEB                                                     |                  |                   |                    |                |                  | (217,427.00)       |
| Est Unfunded Actuarial Pension                               |                  |                   |                    |                |                  | (638,441.00)       |
| <br>CalPERS CERBT Post Retirement Fund                       |                  |                   |                    |                |                  |                    |
| Total in Fund Apr. 01, 2025                                  | 162,257.54       |                   |                    |                |                  |                    |
| Market Increase/Decrease                                     | 245.59           |                   |                    |                |                  |                    |
| Total in Fund Apr. 30, 2025                                  | 162,503.13       |                   |                    |                |                  | 162,503.13         |
| <br>Wells Fargo Account                                      |                  |                   |                    |                |                  |                    |
| Cash on deposit Apr. 01, 2025                                | 48,030.66        |                   |                    |                |                  |                    |
| Withdrawals                                                  | 38,328.32        |                   |                    |                |                  |                    |
| Deposits                                                     | 0.29             |                   |                    |                |                  |                    |
| Balance Apr. 30, 2025                                        | 9,702.63         |                   |                    |                |                  | 9,702.63           |
| <br>CASH BALANCE, Apr. 30, 2025                              |                  |                   |                    |                |                  | 1,799,752.96       |

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**FUND 0201 - UNEMPLOYMENT INSURANCE RESERVE FUND**

|                                                       |                    |                    |  |  |  |           |
|-------------------------------------------------------|--------------------|--------------------|--|--|--|-----------|
| CASH ON DEPOSIT WITH COUNTY TREASURER, Apr. 1, 2025   |                    |                    |  |  |  | 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               |  |  |  |           |
| <br>EXPENDITURES                                      |                    |                    |  |  |  |           |
| 7990C CLAIMS                                          | 0.00               | 0.00               |  |  |  |           |
| <br>CASH ON DEPOSIT WITH THE TREASURER, Apr. 30, 2025 |                    |                    |  |  |  | 59,772.40 |