

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 8 (66.66%) FEB 1 TO FEB 28, 2025

**FUND 0200 - GENERAL TRUST FUND**

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

2,464,400.69

| <u>4400 - DEPOSIT BORROWERS</u> | <u>CUR. PERIOD</u> | <u>BALANCE</u> |     |      |
|---------------------------------|--------------------|----------------|-----|------|
| Balance Feb. 1, 2025            |                    | 3,000.00       |     |      |
| Deposited                       | 0.00               |                |     |      |
| Withdrawn                       | 0.00               |                |     |      |
| Balance Feb. 28, 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         | 13,788.62          | 27,577.24         | 68.94%         |           |
| 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          | 94.00              | 660.00            | 66.00%         |           |
| 9681C INTERLIBRARY LOANS  | 0.00              | 0.00               | 0.00              | 0.00%          |           |
| 9521 COURT FEES           | 540,000.00        | 45,228.06          | 413,663.03        | 76.60%         |           |
| 9721 COPY MACHINES        | 2,500.00          | 565.40             | 3,260.42          | 130.42%        |           |
| 9790A MISC INCOME         | 0.00              | 0.00               | 2,668.40          | 100.00%        |           |
| 9790B SALE OF BOOKS/EQUIP | 0.00              | 20.00              | 608.00            | 100.00%        |           |
| 9790C SALE OF SUPPLIES    | 0.00              | 10.00              | 40.00             | 100.00%        |           |
| 9790D SALES TAX           | 0.00              | 2.33               | 50.26             | 100.00%        |           |
| 9790E PASSPORTS           | <u>100,000.00</u> | <u>17,395.00</u>   | <u>104,765.60</u> | <u>100.00%</u> |           |
| TOTAL REVENUE             | 683,500.00        | 77,103.41          | 571,240.99        | 83.58%         | 77,103.41 |

| <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      | 18,973.15          | 150,370.04        | 53.19%         | 132,329.96      |
| 1102 PART-TIME            | 41,600.00       | 3,155.01           | 22,842.50         | 54.91%         | 18,757.50       |
| 1121 RETIREMENT           | 72,000.00       | 1,493.18           | 59,169.14         | 82.18%         | 12,830.86       |
| 1122 SOCIAL SECURITY      | 2,700.00        | 195.61             | 1,416.24          | 52.45%         | 1,283.76        |
| 1123 MEDICARE             | 4,800.00        | 295.34             | 2,372.89          | 49.44%         | 2,427.11        |
| 1141A GROUP INSURANCE-EMP | 22,000.00       | 1,795.21           | 9,504.83          | 43.20%         | 12,495.17       |
| 1141B GROUP INSURANCE-RET | 31,500.00       | 1,645.61           | 13,158.33         | 41.77%         | 18,341.67       |
| 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      | 27,553.11          | 258,833.97        | 56.40%         | 200,066.03      |

|                               |               |             |             |              |               |
|-------------------------------|---------------|-------------|-------------|--------------|---------------|
| SERVICES & SUPPLIES           |               |             |             |              |               |
| 2031 TELEPHONE                | 4,000.00      | 189.96      | 1,519.68    | 37.99%       | 2,480.32      |
| 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    | 8,192.00    | 60.68%       | 5,308.00      |
| 2071 GENERAL INSURANCE        | 6,600.00      | 0.00        | 0.00        | 0.00%        | 6,600.00      |
| 2101 OFFICE EQUIP. MAINT.     | 4,000.00      | 49.86       | 452.61      | 11.32%       | 3,547.39      |
| 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        | 0.00        | 0.00%        | 1,000.00      |
| 2159 MISCELLANEOUS EXPENSE    | 5,000.00      | 19.99       | 3,831.92    | 76.64%       | 1,168.08      |
| 2161 OFFICE SUPPLIES          | 7,500.00      | 220.54      | 1,314.88    | 17.53%       | 6,185.12      |
| 2164 POSTAGE                  | 10,000.00     | 603.83      | 4,830.64    | 48.31%       | 5,169.36      |
| 2166 PRINTING                 | 500.00        | 0.00        | 0.00        | 0.00%        | 500.00        |
| 2167 COPYING SUPPLIES         | 1,000.00      | 0.00        | 45.99       | 4.60%        | 954.01        |
| 2168 CENTRAL STORES           | 300.00        | 0.00        | 0.00        | 0.00%        | 300.00        |
| 2179 MISC. OFFICE EXPENSES    | 8,500.00      | 600.00      | 4,754.00    | 55.93%       | 3,746.00      |
| 2199 PROF. SERVICES (NON ISF) | 5,000.00      | 109.00      | 1,726.50    | 34.53%       | 3,273.50      |
| 2202 COMP. SERVICES ISF       | 500.00        | 0.00        | 0.00        | 0.00%        | 500.00        |
| 2206 COUNTY SPECIAL SERVICES  | 3,000.00      | 0.00        | 208.69      | 6.96%        | 2,791.31      |
| 2261 COMPUTER EQUIPMENT       | 7,000.00      | 722.30      | 5,762.83    | 82.33%       | 1,237.17      |
| 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    | 220,000.00    | 10,864.58   | 101,669.88  | 46.21%       | 118,330.12    |
| 2271B AUDIO/VIDEO PROGRAMS    | 200.00        | 0.00        | 0.00        | 0.00%        | 200.00        |
| 2271C ELECTRONIC SUBS.        | 66,000.00     | 3,785.98    | 31,625.62   | 47.92%       | 34,374.38     |
| 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> |
| TOTAL                         | 385,150.00    | 18,190.04   | 166,031.63  | 43.11%       | 219,118.37    |

VENTURA COUNTY LAW LIBRARY FINANCIAL STATEMENT, ACCOUNTING PERIOD 8 (66.66%) FEB 1 TO FEB 28, 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       | 45,743.15         | 424,865.60         | 49.03%         | 441,684.40       | (45,743.15)  |
| <br>6101 CONTINGENCY FUND                                    | 100,000.00       | 0.00              | 0.00               | 0.00%          | 100,000.00       |              |
| <br>CASH ON DEPOSIT WITH THE COUNTY TREASURER, Feb. 28, 2025 |                  |                   |                    |                |                  | 2,495,760.95 |
| 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 Feb. 01, 2025                                  | 163,094.48       |                   |                    |                |                  |              |
| Market Increase/Decrease                                     | 2,193.47         |                   |                    |                |                  |              |
| Total in Fund Feb. 28, 2025                                  | 165,287.95       |                   |                    |                |                  | 165,287.95   |
| <br>Wells Fargo Account                                      |                  |                   |                    |                |                  |              |
| Cash on deposit Feb. 01, 2025                                | 48,030.21        |                   |                    |                |                  |              |
| Withdrawals                                                  | 29,414.98        |                   |                    |                |                  |              |
| Deposits                                                     | 29,415.22        |                   |                    |                |                  |              |
| Balance Feb. 28, 2025                                        | 48,030.45        |                   |                    |                |                  | 48,030.45    |
| <br>CASH BALANCE, Feb. 28, 2025                              |                  |                   |                    |                |                  | 1,750,211.35 |

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**FUND 0201 - UNEMPLOYMENT INSURANCE RESERVE FUND**

|                                                       |                    |                    |  |  |  |           |
|-------------------------------------------------------|--------------------|--------------------|--|--|--|-----------|
| CASH ON DEPOSIT WITH COUNTY TREASURER, Feb. 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, Feb. 28, 2025 |                    |                    |  |  |  | 59,772.40 |