

# **AGENDA**

## ***BOARD OF LAW LIBRARY TRUSTEES of the LOS ANGELES COUNTY LAW LIBRARY***

### **REGULAR BOARD MEETING**

*Wednesday, November 15, 2023*

*12:15 PM*

**MILDRED L. LILLIE BUILDING TRAINING CENTER**

**301 WEST FIRST STREET**

**LOS ANGELES, CA 90012-3140**

### **ACCOMMODATIONS**

A person with a disability may contact the Board Secretary's office at (213) 785-2511 at least 24 hours before the scheduled meeting to request receipt of an agenda in an alternative format or to request disability-related accommodations, including aids or services, in order to participate in the public meeting. Later requests will be accommodated to the extent feasible.

### **AGENDA DESCRIPTIONS**

The agenda descriptions are intended to give notice to members of the public of a brief general description of items of business to be transacted or discussed. The posting of the recommended actions does not indicate what action will be taken. The Board may take any action that it deems to be appropriate on the agenda item and is not limited in any way by the notice of the recommended action. The President reserves the right to discuss the items listed on the agenda in any order.

### **REQUESTS AND PROCEDURES TO ADDRESS THE BOARD**

Each member of the public has the right to address the Board on agenda items or on items of interest which are not on the agenda and which are within the subject matter jurisdiction of the Board. Public comments will be taken at the beginning of the meeting as Agenda Item 1.0. Members of the public will be called upon at that time. A member of the public will be allowed to address the Board for a total of three (3) minutes for a single item or a maximum of five (5) minutes for all items unless the President grants more or less time based on the number of people requesting to speak and the business of the Board. When members of the public address the Board on agenda items, the President determines the order in which speakers will be called. Persons addressing the Board shall not make impertinent, slanderous or profane remarks to the Board, any member of the Board, staff or general public, nor utter loud, threatening, personal or abusive language, nor engage in any other disorderly conduct that disrupts or disturbs the orderly conduct of any Board Meeting. The President may order the removal (by muting or disconnection of the telephone line) of any person who disrupts or disturbs the orderly conduct of the Board Meeting.

### **AGENDA MATERIALS**

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

## LAND ACKNOWLEDGMENT

The Los Angeles County Law Library and its Board of Trustees recognize that we occupy land originally and still inhabited and cared for by the Tongva, Tataviam, Serrano, Kizh, and Chumash Peoples. We honor and pay respect to their elders and descendants — past, present, and emerging — as they continue their stewardship of these lands and waters. We acknowledge that settler colonization resulted in land seizure, disease, subjugation, slavery, relocation, broken promises, genocide, and multigenerational trauma.

This acknowledgment demonstrates our responsibility and commitment to truth, healing, and reconciliation and to elevating the stories, culture, and community of the original inhabitants of Los Angeles County. We are grateful to have the opportunity to live and work on these ancestral lands. We are dedicated to growing and sustaining relationships with Native peoples and local tribal governments, including (in no particular order) the:

- Fernandño Tataviam Band of Mission Indians
- Gabrielino Tongva Indians of California Tribal Council
- Gabrieleno/Tongva San Gabriel Band of Mission Indians
- Gabrieleño Band of Mission Indians – Kizh Nation
- San Manuel Band of Mission Indians
- San Fernando Band of Mission Indians

To learn more about the First Peoples of Los Angeles County, please visit the Los Angeles City/County Native American Indian Commission website at [anaic.lacounty.gov](http://anaic.lacounty.gov).



**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

3.1 Approval of Minutes of the October 25, 2023 Regular Board Meeting

3.2 Financials/ Checks & Warrants

3.3 Ratification of Action Items from October 25, 2023 Regular Board Meeting:

Item 3.1: Approval of Minutes of the July 26, 2023 and September 27, 2023 Regular Board Meetings, and the October 16, 2023 Special Board Meeting as amended

Item 3.4: Approval of Revised Job Descriptions

Item 4.1: Approval of Updated and Amended Employee Handbook

Item 6.0: Approval of Employment Agreement for, and Appointment of, Executive Director

3.4 Approval of 2024 LA Law Library Holiday Schedule

3.5 Approval of 2024 Board of Trustees Meeting Schedule

**4.0 DISCUSSION ITEMS**

4.1 Review and Acceptance of FY2023 Audit

4.2 Review of 1<sup>st</sup> Quarter FY24 Performance as Compared to Budget

4.3 Review and Acceptance of Pro Bono Week After-Report

4.4 Staff Report: Remote Location Update

**5.0 AGENDA BUILDING**

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**6.0 EXECUTIVE DIRECTOR REPORT**

**7.0 ADJOURNMENT**

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, December 20, 2023 at 12:15p.m.

POSTED NOVEMBER 9, 2023 @ 5:00PM

POSTED BY DANIEL REINHOLD



**MINUTES OF THE REGULAR BOARD MEETING  
OF THE BOARD OF LAW LIBRARY TRUSTEES OF  
LOS ANGELES COUNTY**

**A California Independent Public Agency Under  
Business & Professions Code Section 6300 et sq.**

**October 25, 2023**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, October 25 2023 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

**ROLL CALL/QUORUM**

**Trustees Present:** Judge Michelle Williams Court  
Judge Rosa Fregoso  
Judge Laura Seigle  
Susan Steinhauser, Esquire  
Judge Michael Stern

**Trustees Absent:** Judge Mark Juhas  
Kenneth Klein, Esquire

**Senior Staff Present:** Sandra J. Levin, Executive Director  
Jaye Steinbrick, Deputy Director

**Also Present:** Marcelino Juarez, Finance Manager  
Daniel Reinhold, Executive Assistant

Acting President Michelle Williams Court determined a quorum to be present, convened the meeting at 12:19pm and thereafter presided. Executive Director, Sandra J. Levin, recorded the Minutes.

**1.0 PUBLIC COMMENT**  
No Public comment.

**2.0 PRESIDENT'S REPORT**  
No president's comment.

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the July 26, 2023 and September 27, 2023 Regular Board Meetings and the October 16, 2023 Special Board Meeting
- 3.2 Financials/ Checks & Warrants
- 3.3 FY 24 Quarter 1 Statistics
- 3.4 Approval of Revised Job Descriptions

President Court removed item 3.1 from the consent calendar. Trustee Steinhauser asked to remove item 3.3 from the consent calendar.

President Court requested a motion to approve Items 3.2 and 3.4. So moved by Trustee Steinhauser, seconded by Trustee Stern. The motion was unanimously approved, 5 – 0.

President Court noted a correction to Item 3.1 Minutes from the Special Board Meeting on October 16, 2023. The minutes stated that she was absent when she was present for the meeting.

President Court requested a motion to approve Item 3.1 with that correction. So moved by Trustee Steinhauser, seconded by Trustee Stern. The motion was unanimously approved, 5 – 0.

Trustee Seigle asked ED Levin to highlight notable items within the FY 24 Quarter 1 Statistics, which she did. For example, Reference requests totals more than doubled as compared to FY 19 Quarter 1 Statistics. ED Levin attributed this to the change in how people contact us, and expanded outreach.

President Court requested a motion to approve Item 3.3. So moved by Trustee Seigle, seconded by Trustee Steinhauser. The motion was unanimously approved, 5 – 0.

#### **4.0 DISCUSSION ITEMS**

##### **4.1 Approval of Updated and Amended Employee Handbook**

ED Levin discussed how most of the updates in the Handbook relate to the shift to a new HR system: time keeping, benefit management, onboarding, separation functions, and recruitment tools are transitioning to a combined package with ADP. ED Levin discussed how historical exceptions for Branch Assistants were no longer relevant and were removed from the Handbook. Brief discussion ensued.

President Court requested a motion to approve Item 4.1. So moved by Trustee Seigle, seconded by Trustee Fregoso. The motion was unanimously approved, 5 – 0.

#### **5.0 CLOSED SESSION**

Public Employee Appointment (Gov. Code § 54957)

Title: Executive Director

Conference with Labor Negotiator (G.C. 54957.6)

Library Negotiators: Heather Renschler, Sandra Levin and/or Trustee Court.

Unrepresented employee: Executive Director Candidate(s).

The Board went into Closed Session. When they returned to open session, an announcement was made that they were ready to consider Agenda Item 6.0.

#### **6.0 OPEN SESSION**

Approval of Employment Agreement for, and Appointment of, Executive Director.

(Announcement of Action Taken in the Closed Session and Open Session Discussion Regarding Appointment and Compensation)

ED Levin corrected several grammatical errors to the Executive Director Employment Agreement. ED Levin asked that the Board approve the template of the agreement with grammatical corrections.

President Court requested a motion to approve Item 6.0. So moved by Trustee Fregoso, seconded by Trustee Stern. The motion was unanimously approved, 5 – 0.

President Court announced that the Board had selected Ms. Katherine Chew as the new Executive Director of the Los Angeles County Law Library.

**7.0 AGENDA BUILDING**

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

No future items were presented by Trustees to be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**8.0 EXECUTIVE DIRECTOR REPORT**

There was no Executive Director Report at this meeting.

**9.0 ADJOURNMENT**

The Board adjourned in memory of former employee, Ethel Enyingi

Trustee Steinhauser announced the Celebration of Life that will be held for former Trustee Arnold Gold at LALL on November 16, 2023.

There being no further business to come before the Board the meeting was adjourned at 1:23pm. The next Regular Meeting of the Board of Law Library Trustees is currently scheduled for Wednesday, November 15, 2023 at 12:15pm.

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Sandra J. Levin, Executive Director and Secretary  
Los Angeles County Law Library Board of Trustees

# Los Angeles County Law Library

Balance Sheet

As of September 30, 2023

(Provisional and subject to year-end audit adjustments)

	6/30/2023	9/30/2023	YTD
<b>Assets</b>			
Current assets			
Cash and cash equivalents	16,275,850	16,042,331	(233,519)
Accounts receivable	329,159	132,117	(197,042)
Other receivable	1,367,036	1,453,374	86,338
Prepaid expenses	279,523	593,661	314,139
Total current assets	18,251,568	18,221,483	(30,085)
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,071,207	6,141,487	70,280
Capital assets, not being depreciated	696,192	696,192	-
Capital assets, being depreciated - net	14,667,364	14,503,131	(164,233)
Total noncurrent assets	21,753,233	21,659,280	(93,953)
Total assets	40,004,801	39,880,763	(124,038)
<b>Deferred Outflows of Resources</b>			
Deferred Outflows of Resources	4,722,167	4,722,167	-
Total assets and deferred outflows of resources	<b>44,726,968</b>	<b>44,602,930</b>	<b>(124,038)</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	330,706	71,631	(259,074)
Other current liabilities	-	-	-
Payroll liabilities	10,834	14,447	3,613
Total current liabilities	341,540	86,079	(255,461)
Noncurrent Liabilities			
Accrued sick and vacation liability	279,625	271,665	(7,960)
Borrowers' deposit	203,004	208,864	5,860
OPEB liability	3,547,803	3,572,803	25,000
Net pension liability	5,061,711	5,086,711	25,000
Total noncurrent liabilities	9,092,143	9,140,043	47,900
Total liabilities	9,433,684	9,226,122	(207,561)
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources	1,331,894	1,331,894	-
Total liabilities and Deferred inflows of resources	10,765,578	10,558,016	(207,561)
<b>Net Position</b>			
Invested in capital assets	15,363,556	15,199,323	(164,233)
Unrestricted	18,597,834	18,845,591	247,756
Total net position	33,961,390	34,044,913	83,523
Total liabilities and Deferred inflows of resources and net position	<b>44,726,968</b>	<b>44,602,930</b>	<b>(124,038)</b>

**Los Angeles County Law Library**  
Income Statement for the Period Ending September 30, 2023  
(Provisional and subject to year-end audit adjustments)

Sep 2022	Sep 2023			
	Budget	Actual	\$ Fav (Unf)	% Fav (-)
Actual				
640,432	651,434	765,961	114,527	17.6%
18,522	34,363	52,633	18,270	53.2%
0	0	0	0	0.0%
45,856	34,436	38,229	3,793	11.0%
704,809	720,232	856,822	136,590	19.0%
351,290	429,767	371,958	57,809	13.5%
54,174	58,458	55,378	3,080	5.3%
135,767	149,940	139,957	9,983	6.7%
(135,767)	(149,940)	(139,957)	(9,983)	6.7%
73,972	92,525	102,932	(10,408)	-11.2%
11,660	21,041	11,400	9,642	45.8%
6,309	7,551	7,634	(83)	-1.1%
361	850	0	850	100.0%
2	6,690	2	6,688	100.0%
0	53	44	9	16.9%
10,252	12,749	0	12,749	100.0%
200,212	194,227	192,732	1,495	0.8%
708,232	823,911	742,080	(81,831)	-9.9%
(3,423)	(103,679)	114,742	218,422	-210.7%
(10,064)	833	24,419	23,585	2830.2%
0	0	0	0	0.0%
0	0	0	0	0.0%
(13,487)	(102,846)	139,161	242,007	-235.3%
0	1,000	0	1,000	100.0%

**Summary:**

**Income**

L.A. Superior Court Fees	1,782,677	1,929,172	2,102,896	173,724	9.0%
Interest	45,196	99,188	155,016	55,829	56.3%
Parking	50,425	0	0	0	0.0%
Library Services	99,043	117,799	103,132	(14,667)	-12.5%
Total Income	1,977,341	2,146,159	2,361,044	214,885	10.0%

**Expense**

Staff (payroll + benefits)	1,511,844	1,702,571	1,512,338	190,233	11.2%
Electronic Resource Subscriptions	134,759	147,040	140,848	6,193	4.2%
Library Materials	406,898	442,293	414,358	27,936	6.3%
Library Materials Transferred to Assets	(406,898)	(442,293)	(414,358)	(27,936)	6.3%
Facilities	232,862	292,246	272,261	19,985	6.8%
Technology & Data	38,111	82,548	33,676	28,338	34.3%
General	18,120	19,898	18,559	1,339	6.7%
Professional Development	10,318	14,185	13,427	758	5.3%
Communications & Marketing	532	28,590	64	28,526	99.8%
Travel & Entertainment	24	89	44	45	50.5%
Professional Services	15,255	33,527	9,502	24,025	71.7%
Depreciation	601,761	582,411	578,591	3,819	0.7%
Total Expenses	2,563,585	2,903,105	2,579,311	323,795	11.2%

**Net Income (Loss)**

Investment Gain (Loss) <sup>1</sup>	(6,246)	2,500	70,280	67,780	2711.2%
Extraordinary Income	0	0	231,510	231,510	0.0%
Extraordinary Expense	100,000	0	0	0	0.0%
Net Income Including Extraordinary Items	(692,490)	(754,446)	83,523	837,970	111.1%

**Capitalized Expenditures**

	0	29,000	0	29,000	100.0%
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FY 2022-23	FY 2023-24 YTD				
	Budget	Actual	\$ Fav (Unf)	% Fav (-)	
YTD Actual					
L.A. Superior Court Fees	1,782,677	1,929,172	2,102,896	173,724	9.0%
Interest	45,196	99,188	155,016	55,829	56.3%
Parking	50,425	0	0	0	0.0%
Library Services	99,043	117,799	103,132	(14,667)	-12.5%
Total Income	1,977,341	2,146,159	2,361,044	214,885	10.0%
Staff (payroll + benefits)	1,511,844	1,702,571	1,512,338	190,233	11.2%
Electronic Resource Subscriptions	134,759	147,040	140,848	6,193	4.2%
Library Materials	406,898	442,293	414,358	27,936	6.3%
Library Materials Transferred to Assets	(406,898)	(442,293)	(414,358)	(27,936)	6.3%
Facilities	232,862	292,246	272,261	19,985	6.8%
Technology & Data	38,111	82,548	33,676	28,338	34.3%
General	18,120	19,898	18,559	1,339	6.7%
Professional Development	10,318	14,185	13,427	758	5.3%
Communications & Marketing	532	28,590	64	28,526	99.8%
Travel & Entertainment	24	89	44	45	50.5%
Professional Services	15,255	33,527	9,502	24,025	71.7%
Depreciation	601,761	582,411	578,591	3,819	0.7%
Total Expenses	2,563,585	2,903,105	2,579,311	323,795	11.2%
Net Income (Loss)	(586,244)	(756,946)	(218,267)	538,680	71.2%
Investment Gain (Loss) <sup>1</sup>	(6,246)	2,500	70,280	67,780	2711.2%
Extraordinary Income	0	0	231,510	231,510	0.0%
Extraordinary Expense	100,000	0	0	0	0.0%
Net Income Including Extraordinary Items	(692,490)	(754,446)	83,523	837,970	111.1%
Capitalized Expenditures	0	29,000	0	29,000	100.0%

Comments



**Los Angeles County Law Library**  
 Income Statement for the Period Ending September 30, 2023  
 (Provisional and subject to year-end audit adjustments)

Sep 2022	Sep 2023			
	Budget	Actual	\$ Fav (Unf)	% Fav (-)

FY 2022-23	FY 2023-24 YTD			
	Budget	Actual	\$ Fav (Unf)	% Fav (-)

Comments

Detailed Budget:														
Income:														
640,432	651,434	765,961	114,527	17.6%	15	FIN	303300	L.A. Superior Court Fees	1,782,677	1,929,172	2,102,896	173,724	9.0%	Better than expected revenue for the month of Sep 2023.
Interest:														
1,296	1,950	3,514	1,564	80.2%	15	FIN	311000	Interest - LAIF	1,296	1,950	3,514	1,564	80.2%	
16,784	32,000	48,103	16,103	50.3%	15	FIN	312000	Interest - General Fund	42,803	96,000	148,458	52,458	54.6%	Better than expected earnings rate.
442	413	1,015	603	146.1%	15	FIN	313000	Interest - Deposit Fund	1,097	1,238	3,045	1,807	146.0%	Better than expected earnings rate.
18,522	34,363	52,633	18,270	53.2%				Subtotal	45,196	99,188	155,016	55,829	56.3%	
Parking:														
0	0	0	0	0.0%	39	FAC	330100	Parking	50,425	0	0	0	0.0%	
0	0	0	0	0.0%				Subtotal	50,425	0	0	0	0.0%	
Library Services:														
65	65	0	(65)	-100.0%	27	CIRC	330150	Annual Designation Fee	179	407	1,008	601	147.5%	Timing variance. Fee is due before July 1. Firm with large list paid in Aug.
28,398	19,635	16,147	(3,488)	-17.8%	25	PS	330140	Annual Members Fee	68,640	73,735	60,580	(13,155)	-17.8%	Loss of 1 Platinum Member, other members renewing at lower than expected rate
1,544	1,119	3,045	1,926	172.1%	25	PS	330340	Course Registration	4,039	18,357	8,133	(10,224)	-55.7%	Timing variance in receipt of sponsorship funds.
2,208	2,000	3,540	1,540	77.0%	27	CIRC	330129	Copy Center	6,601	6,300	10,028	3,728	59.2%	Better than expected revenue, though limited public copier availability.
314	700	454	(246)	-35.1%	27	CIRC	330205	Document Delivery	1,517	2,100	985	(1,115)	-53.1%	Continued free eDelivery provided to patrons.
1,612	1,650	3,344	1,694	102.7%	27	CIRC	330210	Fines	4,594	4,500	4,960	460	10.2%	Timing variance.
11,043	7,667	10,901	3,234	42.2%	15	FIN	330310	Miscellaneous	11,660	8,000	11,633	3,633	45.4%	Timing variance.
0	1,000	319	(681)	-68.1%	39	FAC	330330	Room Rental	338	3,000	4,719	1,719	57.3%	Increased Room Rental demand
540	400	270	(130)	-32.5%	23	COL	330350	Book Replacement	990	800	270	(530)	-66.3%	Timing variance.
0	0	0	0	0.0%	15	FIN	330360	Forfeited Deposits	0	0	0	0	0.0%	
0	0	0	0	0.0%	17	EXEC	330400	Friends of Law Library	0	0	0	0	0.0%	
0	0	0	0	0.0%	25	PS	330420	Grants	0	0	0	0	0.0%	
132	200	209	9	4.5%	15	FIN	330450	Vending	485	600	816	216	36.0%	Timing variance.
0	0	0	0	0.0%	39	FAC	330465	Special Events Income	0	0	0	0	0.0%	
45,856	34,436	38,229	3,793	11.0%				Subtotal	99,043	117,799	103,132	(14,667)	-12.5%	
704,809	720,232	856,822	136,590	19.0%				Total Income	1,977,341	2,146,159	2,361,044	214,885	10.0%	
Expenses:														
Staff:														
217,390	255,384	224,902	30,483	11.9%	ALL	501000	Salaries (FT)	642,428	766,153	683,674	82,479	10.8%	Reflects vacancies and LOA's.	
0	(5,108)	0	(5,108)	100.0%	15	FIN	501025	Staff Vacancy Offset (FT)	0	(15,323)	0	(15,323)	100.0%	
13,821	30,503	18,304	12,198	40.0%	ALL	501050	Salaries (PT)	55,867	91,508	55,588	35,921	39.3%	Reflects vacancies.	
0	(610)	0	(610)	100.0%	15	FIN	501075	Staff Vacancy Offset (PT)	0	(1,830)	0	(1,830)	100.0%	
13,878	14,866	14,419	447	3.0%	15	FIN	502000	Social Security	48,638	44,598	44,344	254	0.6%	
3,246	4,145	3,372	773	18.7%	15	FIN	503000	Medicare	11,375	12,436	10,371	2,065	16.6%	Reflects vacancies.
23,856	29,693	26,016	3,677	12.4%	15	FIN	511000	Retirement	509,624	487,490	477,159	10,330	2.1%	
8,333	8,333	8,333	0	0.0%	15	FIN	511050	Pension Exp (Actuarial)	25,000	25,000	25,000	0	0.0%	
0	0	0	0	0.0%	15	FIN	511100	Pension Exp (Acctg)	0	0	0	0	0.0%	
46,696	58,300	53,093	5,207	8.9%	15	FIN	512000	Health Insurance	136,784	174,900	154,852	20,048	11.5%	Reflects vacancies.
354	520	430	90	17.4%	15	FIN	513000	Disability Insurance	1,057	1,513	1,243	270	17.8%	Reflects vacancies.
5,544	6,630	5,941	689	10.4%	15	FIN	514000	Dental Insurance	15,565	19,290	17,065	2,225	11.5%	Reflects vacancies.
515	770	605	165	21.4%	15	FIN	514500	Vision Insurance	1,414	2,240	1,822	418	18.7%	Reflects vacancies.
158	255	192	63	24.6%	15	FIN	515000	Life Insurance	466	740	567	173	23.3%	Reflects vacancies.
0	0	0	0	0.0%	15	FIN	515500	Vacancy Benefits Offset	0	0	0	0	0.0%	
2,016	2,121	5,315	(3,194)	-150.6%	15	FIN	516000	Workers Compensation Insurance	6,047	6,363	8,499	(2,136)	-33.6%	Includes Chubb \$4K X-Mod adjustment premium refund and State Fund 9015 2022-23 additional premium.
0	2,500	(378)	2,878	115.1%	15	FIN	517000	Unemployment Insurance	0	2,500	(378)	2,878	115.1%	No UI filed 1Q. Includes previous year UI refund.
6,810	731	1,313	(582)	-79.5%	ALL	514010	Temporary Employment	29,001	2,293	3,635	(1,342)	-58.5%	Timing variance.	
0	12,000	278	11,722	97.7%	13	HR	514015	Recruitment	397	54,000	639	53,361	98.8%	Timing variance.
0	0	0	0	0.0%	15	FIN	517500	Accrued Sick Expense	0	0	0	0	0.0%	
0	0	0	0	0.0%	15	FIN	518000	Accrued Vacation Expense	0	0	0	0	0.0%	
8,333	8,333	8,333	0	0.0%	15	FIN	518500	OPEB Expense	25,000	25,000	25,000	0	0.0%	
261	300	7	293	97.7%	15	FIN	518550	TMP	2,945	3,400	1,610	1,791	52.7%	Lower than expected participation.
79	100	1,483	(1,383)	-1382.7%	15	FIN	518560	Benefit Administration	236	300	1,648	(1,348)	-449.4%	Timing variance.
351,290	429,767	371,958	57,809	13.5%				Total - Staff	1,511,844	1,702,571	1,512,338	190,233	11.2%	
Library Materials/Electronic Resources Subscription:														
117,630	122,000	124,244	(2,244)	-1.8%	23	COL	601999	American Continuations	295,034	305,063	297,358	7,705	2.5%	
1,224	1,400	1,279	121	8.6%	23	COL	602999	American New Orders	1,030	3,671	4,755	(1,084)	-29.5%	Timing variance.
951	1,000	977	23	2.3%	23	COL	609199	Branch Continuations	4,753	5,113	3,029	2,084	40.8%	Timing variance.
0	140	0	140	100.0%	23	COL	609299	Branch New Orders	0	140	0	140	100.0%	

**Los Angeles County Law Library**  
 Income Statement for the Period Ending September 30, 2023  
 (Provisional and subject to year-end audit adjustments)

Sep 2022	Sep 2023				FY 2022-23	FY 2023-24 YTD				Comments		
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (-)	YTD Actual	Budget	Actual		\$ Fav (Unf)	% Fav (-)
2,189	4,500	1,028	3,472	77.2%	23 COL 603999	Commonwealth Continuations	67,918	73,655	72,524	1,131	1.5%	
0	1,500	0	1,500	100.0%	23 COL 604999	Commonwealth New Orders	0	3,000	85	2,915	97.2%	Timing variance.
5,658	8,200	4,106	4,094	49.9%	23 COL 605999	Foreign Continuations	16,622	21,659	15,107	6,552	30.3%	Timing variance.
164	1,400	0	1,400	100.0%	23 COL 606999	Foreign New Orders	164	3,800	1,927	1,873	49.3%	Timing variance.
6,142	6,500	6,798	(298)	-4.6%	23 COL 607999	International Continuations	19,111	21,212	17,326	3,886	18.3%	Timing variance.
469	1,500	342	1,158	77.2%	23 COL 608999	International New Orders	673	1,800	598	1,202	66.8%	Timing variance.
635	1,000	505	495	49.5%	23 COL 609399	General/Librarianship Continuations	889	2,380	890	1,490	62.6%	Timing variance.
705	800	678	122	15.2%	23 COL 609499	General/Librarianship New Orders	705	800	760	40	5.0%	
135,767	149,940	139,957	9,983	6.7%	23 COL 690000	Subtotal	406,898	442,293	414,358	27,936	6.3%	
(135,767)	(149,940)	(139,957)	(9,983)	6.7%	23 COL 690000	Library Materials Transferred to Assets	(406,898)	(442,293)	(414,358)	(27,936)	6.3%	
54,174	58,458	55,378	3,080	5.3%	23 COL 685000	Electronic Resource Subscriptions (ERS)	134,759	147,040	140,848	6,193	4.2%	
Facilities:												
396	5,150	75	5,075	98.5%	39 FAC 801005	Repair & Maintenance	2,060	15,450	1,764	13,686	88.6%	Timing Variance
1,531	1,894	1,620	274	14.5%	39 FAC 801010	Building Services	5,988	6,635	6,073	562	8.5%	Higher than usual use of human waste removal service
179	150	0	150	100.0%	39 FAC 801015	Cleaning Supplies	3,168	3,025	2,531	494	16.3%	Timing Variance
13,201	12,881	15,682	(2,802)	-21.8%	39 FAC 801020	Electricity & Water	38,249	38,642	47,256	(8,614)	-22.3%	Timing Variance
1,014	1,064	1,065	(1)	-0.1%	39 FAC 801025	Elevator Maintenance	2,946	3,092	3,093	(1)	0.0%	
0	3,064	13,777	(10,713)	-349.6%	39 FAC 801030	Heating & Cooling	6,741	12,896	13,777	(882)	-6.8%	Timing Variance
28,861	34,500	34,489	11	0.0%	15 FIN 801035	Insurance	89,415	103,500	104,927	(1,427)	-1.4%	
12,149	10,687	23,049	(12,362)	-115.7%	39 FAC 801040	Janitorial Services	35,747	32,061	36,061	(4,000)	-12.5%	Timing variance; includes temp landscaping services
0	1,850	0	1,850	100.0%	39 FAC 801045	Landscaping	0	5,550	0	5,550	100.0%	See Janitorial Services
15,222	17,568	11,954	5,615	32.0%	39 FAC 801050	Security	45,286	56,144	51,107	5,038	9.0%	
0	250	0	250	100.0%	39 FAC 801060	Room Rental Expenses	0	750	1,291	(541)	-72.1%	More room rentals than expected
556	1,665	634	1,031	61.9%	39 FAC 801065	Special Events Expenses	2,019	7,495	1,734	5,761	76.9%	Timing Variance
0	343	0	343	100.0%	39 FAC 801100	Furniture & Appliances (<3K)	0	1,029	0	1,029	100.0%	Timing Variance
256	550	0	550	100.0%	39 FAC 801110	Equipment (<3K)	256	1,650	1,031	619	37.5%	Timing Variance
0	0	0	0	0.0%	39 FAC 801115	Building Alterations (<3K)	0	2,500	0	2,500	100.0%	Timing Variance
607	643	330	313	48.6%	39 FAC 801120	Delivery & Postage	780	1,029	774	255	24.7%	Timing Variance
0	266	257	9	3.5%	39 FAC 801125	Kitchen supplies	207	798	843	(45)	-5.6%	Timing Variance
73,972	92,525	102,932	(10,408)	-11.2%		Subtotal	232,862	292,246	272,261	19,985	6.8%	
Technology:												
1,131	1,701	781	920	54.1%	33 TECH 801210	Software Maintenance	4,182	5,103	2,343	2,760	54.1%	Timing Variance
2,467	2,541	2,281	260	10.2%	33 TECH 801212	Hardware Maintenance	7,823	8,057	6,843	1,214	15.1%	Timing Variance
0	0	0	0	0.0%	33 TECH 801215	Software (<\$3k)	0	3,790	0	3,790	100.0%	Timing Variance
0	1,000	0	1,000	100.0%	33 TECH 801220	Hardware (<\$3k)	1,255	3,200	0	3,200	100.0%	Timing Variance
0	283	0	283	100.0%	33 TECH 801225	Computer Supplies	0	849	0	849	100.0%	Timing Variance
5,116	5,478	5,366	112	2.0%	33 TECH 801230	Integrated Library System	16,762	16,434	16,099	335	2.0%	
2,023	2,125	1,961	164	7.7%	33 TECH 801235	Telecommunications	5,366	6,375	5,425	950	14.9%	Timing Variance
0	80	0	80	100.0%	33 TECH 801245	Tech & Data - Misc	0	240	0	240	100.0%	Timing Variance
0	0	0	0	0.0%	33 TECH 801250	Services	0	15,000	0	15,000	100.0%	Timing Variance
923	7,833	1,010	6,823		33 TECH 801275	Online Service Providers	2,723	23,500	2,966	20,534	87.4%	Timing Variance
11,660	21,041	11,400	9,642	45.8%		Subtotal	38,111	82,548	33,676	28,338	34.3%	
General:												
302	583	381	202	34.7%	15 FIN 801310	Bank Charges	1,202	1,750	991	759	43.4%	Timing variance.
835	871	871	0	0.1%	35 CMS 801315	Bibliographical Services	3,699	3,857	3,856	1	0.0%	
0	0	0	0	0.0%	35 CMS 801320	Binding	0	0	747	(747)	0.0%	
194	130	16	114	87.7%	17 EXEC 801325	Board Expense	305	390	192	198	50.7%	August Regular BOT meeting cancelled.
0	0	0	0	0.0%	37 COM 801330	Staff meals & events	0	3,000	0	3,000	100.0%	Timing variance
274	2,050	361	1,689	82.4%	15 FIN 801335	Supplies - Office	1,609	5,100	909	4,191	82.2%	Timing variance.
1,988	2,300	1,406	894	38.9%	35 CMS 801337	Supplies - Library materials	1,988	2,300	1,406	894	38.9%	Timing variance. Shipment delayed to October.
0	0	0	0	0.0%	37 COM 801340	Stationery, business cards, etc.	516	150	0	150	100.0%	Timing variance. Will order new batch November.
0	0	0	0	0.0%	25 PS 801365	Grant Application Expenses	0	0	0	0	0.0%	
1,222	0	1,649	(1,649)	0.0%	33 IT 801370	Copy Center Expense	3,679	0	2,603	(2,603)	0.0%	
343	750	0	750	100.0%	15 FIN 801375	General - Misc	1,180	750	64	686	91.5%	Timing variance.
1,150	867	2,950	(2,083)	-240.3%	25 PS 801390	Course Registration	3,630	2,601	7,790	(5,189)	-199.5%	
(0)	0	0	0	0.0%	17 EXEC 801395	Friends of Law Library	312	0	0	0	0.0%	
6,309	7,551	7,634	(83)	-1.1%		Subtotal	18,120	19,898	18,559	1,339	6.7%	
Professional Development:												
0	800	0	800	100.0%	ALL 803105	Travel	5,449	5,370	6,214	(844)	-15.7%	Includes unbudgeted marketing conference cost
0	0	0	0	0.0%	ALL 803110	Meals	0	0	0	0	0.0%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending September 30, 2023  
(Provisional and subject to year-end audit adjustments)

Sep 2022 Actual	Sep 2023				FY 2022-23 YTD Actual	FY 2023-24 YTD				Comments
	Budget	Actual	\$ Fav (Unf)	% Fav (-)		Budget	Actual	\$ Fav (Unf)	% Fav (-)	
0	0	0	0	0.0%	0	0	0	0.0%		
361	0	0	0	0.0%	1,264	480	355	26.0%	Timing variance.	
0	50	0	50	100.0%	3,605	8,335	6,858	17.7%	Lower than expected AALL registration costs due to grant.	
0	0	0	0	0.0%	0	0	0	0.0%		
361	850	0	850	100.0%	10,318	14,185	13,427	5.3%		
2	5,840	2	5,838	100.0%	6	17,870	6	17,864	100.0%	Timing variance; OTF projects on hold.
0	0	0	0	0.0%	527	7,770	58	7,712	99.2%	Timing variance; OTF projects on hold.
0	850	0	850	100.0%	0	2,950	0	2,950	100.0%	Timing variance; Bookmarks temporarily on hold.
0	0	0	0	0.0%	0	0	0	0.0%		
2	6,690	2	6,688	100.0%	532	28,590	64	28,526	99.8%	
0	0	0	0	0.0%	0	0	0	0.0%		
0	0	0	0	0.0%	0	0	0	0.0%		
0	0	0	0	0.0%	0	0	0	0.0%		
0	53	44	9	16.9%	24	89	44	50.5%	Timing variance.	
0	0	0	0	0.0%	0	0	0	0.0%		
0	53	44	9	16.9%	24	89	44	50.5%		
1,845	3,960	0	3,960	100.0%	2,545	4,660	4,660	0.0%	Timing variance.	
2,100	1,400	0	1,400	100.0%	6,300	4,200	4,077	123	2.9%	Includes unbudgeted supplemental services.
5,935	0	0	0	0.0%	5,935	0	497	(497)	0.0%	Timing variance.
373	7,389	0	7,389	100.0%	475	24,667	268	24,400	98.9%	Delay in some OTF projects.
10,252	12,749	0	12,749	100.0%	15,255	33,527	9,502	24,025	71.7%	
171,494	166,600	165,431	1,169	0.7%	515,123	499,493	496,026	3,467	0.7%	
28,718	27,627	27,301	326	1.2%	86,638	82,918	82,565	353	0.4%	
200,212	194,227	192,732	1,495	0.8%	601,761	582,411	578,591	3,819	0.7%	
708,232	823,911	742,080	81,831	9.9%	2,563,585	2,903,105	2,579,311	323,795	11.2%	
(3,423)	(103,679)	114,742	218,422	-210.7%	(586,244)	(756,946)	(218,267)	538,680	71.2%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending September 30, 2023  
(Provisional and subject to year-end audit adjustments)

Sep 2022	Sep 2023				FY 2022-23	FY 2023-24 YTD				Comments	
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (-)	YTD Actual	Budget	Actual		\$ Fav (Unf)
(10,064)	833	24,419	23,585	2830.2%	15 FIN 321000 Investment Gain (Loss) <sup>1</sup>	(6,246)	2,500	70,280	67,780	2711.2%	Reflects gains/loss if sold at time of report (before maturity)
0	0	0	0	0.0%	17 EXEC 401000 Extraordinary Income	0	0	231,510	231,510	0.0%	Reflects fee waivers backfill from the State.
0	0	0	0	0.0%	17 EXEC 901000 Extraordinary Expense	100,000	0	0	0	0.0%	
(13,487)	(102,846)	139,161	242,007	-235.3%	Net Income Including Extraordinary Items	(692,490)	(754,446)	83,523	837,970	111.1%	
Capital Expenditures:											
0	1,000	0	1,000	100.0%	39 FAC 161100 Furniture / Appliances (>3k)	0	3,000	0	3,000	100.0%	Timing Variance
0	0	0	0	0.0%	33 TECH 161300 Electronics / Computer Hardware (>3k)	0	20,000	0	20,000	100.0%	Timing Variance
0	0	0	0	0.0%	39 FAC 164500 Exterior Building Repairs/ Improvements (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	39 FAC 164000 Interior Improvements / Alterations (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH 168000 Computer Software	0	6,000	0	6,000	100.0%	Timing Variance
0	1,000	0	(1,000)	-100.0%	Total - Capitalized Expenditures	0	29,000	0	29,000	100.0%	
CalPERS CERBT Trust Fund:											
Beginning Balance						2,297,220					
Administrative Expense						(91)				CalPERS CERBT program cost.	
Investment Expense						(66)				Investment management cost.	
Unrealized Gain/Loss Distribution						(96,491)				Fluctuating market conditions.	
Ending Balance						2,200,571				Distribution from Fund.	

<sup>1</sup> UBS interest/dividend income and gains/losses is consolidated into Investment Gain (Loss) effective FY 2016. It was also moved to "non-operating income" section of the budget as recommended by outside auditors.

**Los Angeles County Law Library**  
Statement of Cash Flows  
As of September 30, 2023  
(Provisional and subject to year-end audit adjustments)

	9/30/2023	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	765,961	2,102,896
Parking fees	-	-
Library services	38,229	103,132
Extraordinary income	-	231,510
(Increase) decrease in accounts receivable	449,951	197,042
(Increase) decrease in other receivable	(108,299)	(86,338)
Increase (decrease) in borrowers' deposit	2,294	5,860
<b>Cash received from filing fees and services</b>	<b>1,148,136</b>	<b>2,554,101</b>
Facilities	(102,932)	(272,261)
Technology	(11,400)	(33,676)
General	(7,634)	(18,559)
Professional development	-	(13,427)
Communications & marketing	(2)	(64)
Travel & entertainment	(44)	(44)
Professional services	-	(9,502)
Electronic Resource Subscriptions (ERS)	(55,378)	(140,848)
(Increase) decrease in prepaid expenses	71,120	(314,139)
Increase (decrease) in accounts payable	(26,256)	(259,074)
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(132,526)</b>	<b>(1,061,594)</b>
Staff (payroll + benefits)	(371,958)	(1,512,338)
Increase (decrease) in payroll liabilities	1,239	3,613
Increase (decrease) in accrued sick and vacation liability	-	(7,960)
Increase (decrease) in OPEB liability	8,333	25,000
Increase (decrease) in net pension liability	8,333	25,000
<b>Cash payments to employees for services</b>	<b>(354,053)</b>	<b>(1,466,685)</b>
Contributions received	-	-
Net cash from operating activities	661,557	25,822
<b>Cash flow from capital and related financing activities</b>		
Library materials	(139,957)	(414,358)
Fixed assets	-	-
Capital - Work in Progress (WIP)	-	-
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	52,633	155,016
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>574,232</b>	<b>(233,519)</b>
Cash and cash equivalents, at beginning of period	15,786,569	16,594,320
<b>Cash and cash equivalents, at end of period</b>	<b>16,360,801</b>	<b>16,360,801</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	62,110	(141,773)
Adjustments for noncash effects:		
Depreciation	192,732	578,591
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	449,951	197,042
(Increase) decrease in other receivable	(108,299)	(86,338)
(Increase) decrease in prepaid expenses	71,120	(314,139)
Increase (decrease) in accounts payable	(26,256)	(259,074)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	1,239	3,613
Increase (decrease) in accrued sick and vacation liability	-	(7,960)
Increase (decrease) in borrowers' deposit	2,294	5,860
Increase (decrease) in OPEB liability	8,333	25,000
Increase (decrease) in net pension liability	8,333	25,000
Net cash from operating activities	<b>661,557</b>	<b>25,822</b>

**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2023 - October 31, 2023 (WARRANTS)**  
**Account No.: 102000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 11	THE PUN GROUP LLP	ACCOUNTING	12,000.00	TS00334356
October 17	CONSULTNET	RECRUITMENT	39,000.00	TS00334578
October 23	EX LIBRIS (USA) INC.	PREPAID EXP	16,099.45	TS00334763
October 31	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	22,173.70	TS00335075

89,273.15



LOS ANGELES COUNTY LAW LIBRARY  
October 1, 2023 - October 31, 2023 (CHECKS)  
Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 11	SEIU LOCAL 721 SEIU LOCAL 721	UNION DUES UNION SUPPL	2,767.24 32.28	001726 001727

2,799.52





LOS ANGELES COUNTY LAW LIBRARY  
October 1, 2023 - October 31, 2023 (CHECKS)  
Account No.: 102004

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 19	LA DEPT OF WATER & POWER	ELECTRIC/FIRE	15,682.25	V000200

15,682.25



**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2023 - October 31, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 2	ACCUSOURCEHR, INC	RECRUITMENT	277.73	V008086
	LEXISNEXIS MATTHEW BENDER	BOOKS	353.92	V008087
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	776.68	V008088
	DAILY JOURNAL CORPORATION	BOOKS	283.50	V008089
	DATA TRACE PUBLISHING COMPANY	BOOKS	241.95	V008090
	INGRAM LIBRARY SERVICES	BOOKS	121.58	V008091
	PRACTISING LAW INSTITUTE	BOOKS	2,501.30	V008092
	PROQUEST INFORMATION AND LEARNING	BOOKS	2,043.83	V008093
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	347.34	V008094
	GOBI LIBRARY SOLUTIONS	BOOKS	1,466.93	V008095
	SOUTHERN CALIF ASSOC OF LAW LIBRARY	MEMBERSHIP DUES	40.00	V008112
October 3	SOUTHERN CALIF ASSOC OF LAW LIBRARY	MEMBERSHIP DUES	6.00	V008113
	TEAM SOFTWARE	SOFTWARE <3K	375.00	V008124
October 4				
	SYNCB AMAZON	BOOKS	189.95	V008137
October 6				
	LEXISNEXIS MATTHEW BENDER	BOOKS	1,455.29	V008096
	CCH INCORPORATED	BOOKS	349.74	V008097
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	25.17	V008098
	LAW JOURNAL PRESS	BOOKS	954.82	V008099
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,971.66	V008100
	PRACTISING LAW INSTITUTE	BOOKS	249.85	V008101
	CITY OF THOUSAND OAKS	BOOKS	37.71	V008102
	TOWER PUBLISHING	BOOKS	60.00	V008103
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,035.55	V008104
	UNITED NATIONS PUBLICATIONS	BOOKS	467.77	V008105
	WEST ACADEMIC	BOOKS	254.04	V008106
	THOMSON REUTERS	BOOKS	87,008.83	V008107
	WILLIAM S HEIN & CO	BOOKS	347.57	V008108
	GOBI LIBRARY SOLUTIONS	BOOKS	1,269.56	V008109
	SYNCB AMAZON	BOOKS	316.13	V008144
October 7				
	SYNCB AMAZON	BOOKS	98.19	V008118
October 8				
	SYNCB AMAZON	BOOKS	205.86	V008145
October 9				
	ISOLVED BENEFIT SERVICES	HR BENEFIT ADMIN	82.69	V008114
	STATE COMPENSATION	WORKERS COMP	3,193.92	V008115
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	93.38	V008125
	SYNCB AMAZON	BOOKS	149.74	V008146
October 10				
	DEMCO	SUPPLIES-LIBRARY	444.12	V008126
	STAMPS.COM	DELIVERY & POSTAG	29.99	V008127

125,214.13

**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2023 - October 31, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 17	AMERICAN BAR ASSOCIATION	BOOKS	1,086.84	V008119
	LEXISNEXIS MATTHEW BENDER	BOOKS	1,671.36	V008120
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	941.70	V008121
	PRACTISING LAW INSTITUTE	BOOKS	251.49	V008122
	GOBI LIBRARY SOLUTIONS	BOOKS	784.82	V008123
October 19	ABD OFFICE SOLUTIONS	COPY CENTER	1,506.90	V008128
	ALTA FOODCRAFT	KITCHEN SUPPLIES	256.76	V008129
	CORODATA	BLDG SVCS	60.82	V008130
	FEDEX	FOREIGN CONTINUA	14.37	V008131
	GRAINGER	REPAIRS/MAINT	55.45	V008132
	NASA SERVICES	BLDG SVCS	597.65	V008133
	PURE PROCESS FILTRATION INC.	BLDG SVCS	1,922.76	V008134
	SECURITAS SECURITY	SECURITY	12,537.03	V008135
	YOURMEMBERSHIP.COM	RECRUITMENT	199.00	V008136
October 20	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	676.49	V008138
	PRACTISING LAW INSTITUTE	BOOKS	493.12	V008139
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	541.04	V008140
	UNITED NATIONS PUBLICATIONS	BOOKS	204.12	V008141
	GOBI LIBRARY SOLUTIONS	BOOKS	94.55	V008142
October 22	GOOGLE	SERVICES	1.99	V008157
October 23	GTT COMMUNICATIONS	TELECOM	223.41	V008143
October 25	DOORDASH	BOARD EXP	120.37	V008155
October 27	LEXISNEXIS MATTHEW BENDER	BOOKS	1,436.67	V008147
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,451.04	V008148
	DATA TRACE PUBLISHING COMPANY	BOOKS	241.95	V008149
	DR MYCOMMERCE INC DBA ESSELLERATE	BOOKS	567.00	V008150
	INGRAM LIBRARY SERVICES	BOOKS	158.36	V008151
	JURIS PUBLISHING INC	BOOKS	115.88	V008152
	WEST ACADEMIC	BOOKS	35.04	V008153
	GOBI LIBRARY SOLUTIONS	BOOKS	2,069.51	V008154

155,444.78

**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2023 - October 31, 2023 (CHECKS)**  
**Account No.: 108000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 2	KEYSHA ALEXANDER	REFUND	140.00	032985
	NAZARETH JANSEZIAN	REFUND	140.00	032986
	AFLAC REMITTANCE	CAFE PLAN-INSURAN	803.71	032987
	LANGUAGE PEOPLE INC	OTHER	267.50	032988
	OTTO HARRASSOWITZ	BOOKS	1,458.29	032989
	MARY MARTIN BOOKSELLERS	BOOKS	2,510.00	032990
October 6	OTTO HARRASSOWITZ	BOOKS	3,097.13	032991
	LEXISNEXIS CANADA INC	BOOKS	413.35	032992
	CINDY MARIE GARCIA	2023 Security Deposit	140.00	032993
October 9	METROLINK	TMP	217.00	032994
October 10	SUSAN KAYE BELEY	REFUND	140.00	032995
October 17	OTTO HARRASSOWITZ	BOOKS	280.17	032996
	KINOKUNIYA BOOK STORES OF AMERICA	BOOKS	856.42	032997
	LEXISNEXIS CANADA INC	BOOKS	143.14	032998
	SELDEN SOCIETY	BOOKS	90.00	032999
	WILLIAM S HEIN & CO	BOOKS	349.00	033000
October 19	AT&T	TELECOM	563.87	033001
	BRCK INC	TELECOM	728.74	033002
	DIGITAL INSURANCE LLC	CONSULTING	1,400.00	033003
	HARBOR POINTE	REPAIRS/MAINT	2,970.00	033004
	COUNTY OF LOS ANGELES	HEATING/COOLING	7,963.08	033005
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,065.00	033006
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	1,225.00	033007
	COUNTY OF LOS ANGELES	HEATING/COOLING	2,844.18	033008
October 20	BANKS & JORDAN	BOOKS	240.30	033009
	KONINKLIJKE BRILL NV	BOOKS	2,453.10	033010
	E ITURRIAGA Y CIA S A C	BOOKS	196.00	033011
	MARY MARTIN BOOKSELLERS	BOOKS	1,240.00	033012
	COUNCIL OF CALIFORNIA COUNTY	REGISTRATION FEES	75.00	033013
October 23	PARK PLACE TECHNOLOGIES LLC	PREPAID EXP	4,923.84	033014
October 24	CALIFORNIA DEPARTMENT OF TAX	USE TAX	685.00	033015
October 27	AFLAC REMITTANCE	CAFE PLAN-INSURAN	803.71	033016
	GUARDIAN	PREPAID EXP	7,886.33	033017
	LEXISNEXIS CANADA INC	BOOKS	461.29	033018
October 31				

48,910.15

LOS ANGELES COUNTY LAW LIBRARY  
October 1, 2023 - October 31, 2023 (CHECKS)  
Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	JOHNNY MORENO	REFUND	140.00	033019
	STACEY LYNN MORROW	REFUND	70.00	033020
	JESSICA MAGALY RUVALCABA	REFUND	120.00	033021

49,100.15

**MEMORANDUM**

**DATE:** November 15, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director

**RE:** Ratification of Action Items from October 25, 2023 Regular Board Meeting

**SUMMARY**

Unfortunately, staff discovered that there was a minor error in the posting of the agenda for the meeting held on October 25, 2023. The agenda was timely posted on the website and was also posted on the front door of the Law Library. However, it was not posted on the door for a full 72 hours as required. Although the Law Library complied with all other aspects of the Brown Act, out of an abundance of caution and a desire for full and complete public input, we are presenting the action items from the October 25 meeting again here for ratification. In this way, if there was public input that was somehow missed due to the tardy posting of the print copy of the agenda, that input can now be taken.

Accordingly, the Board is requested to consider public input, if any is offered, engage in discussion if desired, and consider ratification of the approval of the following items from the October 25 meeting:

- Item 3.1: Approval of Minutes of the July 26, 2023 and September 27, 2023 Regular Board Meetings, and the October 16, 2023 Special Board Meeting (corrected to note Judge Court was in attendance)
- Item 3.4: Approval of Revised Job Descriptions
- Item 4.1: Approval of Updated and Amended Employee Handbook
- Item 6.0: Approval of Employment Agreement for, and Appointment of, Executive Director

The staff reports and supporting materials for these items as presented in October can be found here: [Agenda\\_20231025.pdf \(lalawlibrary.org\)](https://www.lalawlibrary.org/Agenda_20231025.pdf)





**MEMORANDUM**

**DATE:** November 15, 2023  
**TO:** Board of Law Library Trustees  
**FROM:** Sandra J. Levin, Executive Director  
**RE:** Approval of 2024 LA Law Library Holiday Calendar

**SUMMARY**

Each year, the Library observes 14 federal and state holidays during the year, in alignment with the observed Federal and court holidays.

Attached you will find the proposed 2024 holiday schedule. These holidays align with the LA Superior Court calendar.

As noted in the attached schedule, when one of the holidays falls on Saturday, it is observed on the preceding Friday. If one of the holidays falls on Sunday, it is observed on the following Monday.

In any year, the Library may elect to use December 24 or December 31, or both, as designated holidays in lieu of Lincoln’s Birthday. For 2024, Staff does not recommend the switch.

**RECOMMENDATION**

Staff recommends that the Board approve the attached 2024 holiday schedule.



**ATTACHMENT**

**2024 HOLIDAY SCHEDULE**

Monday	January 1, 2024	New Year's Day
Monday	January 15, 2024	Martin Luther King, Jr. Birthday
Monday	February 12, 2024	Lincoln's Birthday
Monday	February 19, 2024	Presidents' Day
Sunday Monday	March 31, 2024 April 1, 2024	César Chávez Day César Chávez Day (Observance)
Monday	May 27, 2024	Memorial Day
Wednesday	June 19, 2024	Juneteenth
Thursday	July 4, 2024	Independence Day
Monday	September 2, 2024	Labor Day
Friday	September 27, 2024	Native American Day
Monday	November 11, 2024	Veterans Day
Thursday	November 28, 2024	Thanksgiving Day
Friday	November 29, 2024	Day after Thanksgiving
Wednesday	December 25, 2024	Christmas Day
Wednesday	January 1, 2025	New Year's Day (2025)



**MEMORANDUM**

**DATE:** November 15, 2023  
**TO:** Board of Law Library Trustees  
**FROM:** Sandra J. Levin, Executive Director  
**RE:** Approval of 2024 Board of Trustees Meeting Schedule

For the past many years, the Board has met on the fourth Wednesday of each month except for November and December. During those two months, the Board generally meets on an earlier Wednesday so as to avoid conflicts with holiday and vacation schedules.

Meetings are typically held at 12:15pm. However, the Library is planning an event for the evening of January 24, 2024 to celebrate the transition from one Executive Director to the next and other significant changes at the Law Library. As a result, Staff recommends that the January board meeting be scheduled for 4:30pm to facilitate the Trustees’ attendance at the event.

Consistent with these practices and recommendations, the proposed 2024 dates are:

<b>2024 BoT Meeting Dates</b> (12:15 unless otherwise specified)	
January 24 (4:30pm)	July 24
February 28	August 28
March 27	September 25
April 24	October 23
May 22	November 20
June 26	December 18

**RECOMMENDATION**

Staff recommends that the Board adopt the proposed dates for the regular meetings of the Board of Trustees during calendar year 2024.



**MEMORANDUM**

**DATE:** November 15, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director  
Marcelino Juarez, Finance Manager

**RE:** Review and Acceptance of Financial Statement Audit Report and AU-C260 Letter for the Fiscal Year Ended June 30, 2023

**SUMMARY**

Staff recommends that the Board review and accept the audited financial statement report and AU-C260 (formerly SAS 114) Letter for the fiscal year ended June 30, 2023.

**DISCUSSION**

Staff is pleased to report that the LA Law Library’s outside auditors, The Pun Group LLP, with the assistance of the Library’s Finance staff, have completed their audit of the Law Library’s financial statements for the fiscal year ended June 30, 2023 and issued an unmodified opinion. No material weaknesses were identified. The proposed audited financial statement report can be found at website link provided below and the AU-C260 letter is attached.

Draft audited financial statement report website link:

[https://www.lalawlibrary.org/pdfs/2023\\_LA\\_County\\_Law\\_Library\\_FS\\_FINAL\\_\(SECURED\).pdf](https://www.lalawlibrary.org/pdfs/2023_LA_County_Law_Library_FS_FINAL_(SECURED).pdf)

Operating revenue was nearly 8% higher than prior fiscal year primarily due to an increase in court fee revenue. Additionally, the State’s \$3.7M one-time backfill funding boosted revenue by 26% bringing our total overall revenue 16% higher than prior fiscal year. Operating expense was nearly 66% higher than prior fiscal year primarily due last fiscal year’s nearly \$1.7M pension credit resulting from the GASB68 valuation calculations and this year’s \$1.1M GASB68 pension expense. Overall, this resulted in a positive change in net position of \$1.7M for fiscal year 2023, \$2.5M lower than last year’s results.

In terms of cash position, the Library from the end of fiscal year 2022 to the end of fiscal year 2023 the Law Library increased its cash position by approximately \$3.1M. This increase is primarily due to lower payroll as a result of unplanned vacancies, deferral of capital expenditures, and the State’s one-time funding backfill. The Library also maintains a Section 115 trust fund with CalPERS for the purpose of pre-funding its Other Post-Employment Benefits (OPEB) for eligible employees. At the end of fiscal year 2023 the account balance was \$2.3M.



**RECOMMENDATION**

Staff recommends that the Board review the attached audited financial statements and AU-C260 Letter, ask any questions, discuss and then accept the report.

Attachments:

1. Los Angeles County Law Library Financial Statement and Independent Auditor's Report for the Year Ended June 30, 2023 (with Comparative Totals for 2022)
2. Draft AU-C260 Letter





November 13, 2023

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California

[www.pungroup.cpa](http://www.pungroup.cpa)



We have audited the financial statements of the business-type activities of Los Angeles County Law Library (the “Law Library”) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 3, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Law Library are described in Note 2 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Law Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Law Library’s financial statements were:

- Management’s estimate of the investment fair value is based on information provided by UBS Financial Services Inc., the custodial of the investment in the U.S. Treasury Securities based on interactive data. We evaluated the key factors and assumptions used to develop the investment fair value in determining that it is reasonable in relation to the financial statements as a whole.
- Management’s estimate of the depreciation on capital assets is based on the industry standard and past experience on actual useful life of the asset groups. We evaluated the key factors and assumptions used to develop the depreciation on capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the net other postemployment benefits (“OPEB”) liability is based on the actuarial valuation on total OPEB liability and financial statements on fiduciary net position. We evaluated the key factors and assumptions used to develop the net OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management’s estimate of the net pension liability is based on the actuarial valuation on total pension liability and based on the audited financial statements on fiduciary net position. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

- Note 2 – Summary of Significant Accounting Policies
- Note 7 – Retirement Plan
- Note 8 – Other Postemployment Benefits (“OPEB”)
- Note 10 – Contingent Liabilities

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 13, 2023.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Law Library’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California  
Page 3

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Law Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to the Management's Discussion and Analysis, the Schedule of Law Library's Proportionate Share of the Net Pension Liability and Related Ratios, the Schedules of Contributions – Pensions, the Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedule of Contributions – Other Postemployment Benefits, which are Required Supplementary Information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Restriction on Use**

This information is intended solely for the information and use of Board of Trustees and management of the Law Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California





# Los Angeles County Law Library

**AU-C 260 Communication With  
Those Charge With Governance**

For the Year Ended June 30, 2023

November 15, 2023



# CONTENTS

- Required Communications (AU-C 260)
- Overview of Financial Statements
- Key Pension and OPEB Information
- Audit Results

# Required Communications (AU-C 260)

# OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

- Form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America
- Our responsibility is to plan and perform the audit to obtain “reasonable” assurance (not “absolute” assurance) about whether the financial statements are free of material misstatements.
- We considered internal control over financial reporting. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
- We concluded there are no conditions or events that raise substantial doubt about the Library’s ability to continues as a going concern.
- Communicate with those charged with governance.

# Required Communications (AU-C 260)

- **Ethics and Independence**

- Complied with ALL relevant ethical requirements regarding independence

- **Significant Accounting Policies**

- The Law Library disclosed all significant accounting policies in Note 2 to the financial statements.

- **Significant Estimates**

- Investment Fair Value
- Depreciation on Capital Assets
- Net Pension Liability
- Net Other Postemployment Benefits (“OPEB”) Liability

# Required Communications (AU-C 260)

- **Sensitive Disclosures**

- Note 2 – Summary of Significant Accounting Policies
- Note 7 – Defined Benefit Pension Plan
- Note 8 – Other Postemployment Benefits (“OPEB”)
- Note 10 – Contingent Liabilities

- **Misstatements**

- There were no material uncorrected misstatement.

- **Consultation with Other Accountants**

- Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and other matters.

# Required Communications (AU-C 260)

- **Significant Difficulties**
  - We encountered no significant difficulties in dealing with management.
- **Disagreement with Management**
  - We did not have any disagreement with management in terms of accounting treatments nor audit procedures performed.

# OVERVIEW OF THE FINANCIAL STATEMENTS



## Net Position @ June 30

	2023	2022
Assets	\$ 40,001,000	\$ 36,966,000
Deferred Outflows of Resources	4,722,000	2,310,000
Liabilities	9,428,000	5,278,000
Deferred Inflows of Resources	1,332,000	1,739,000
Net Position:		
Investment in Capital Assets	15,364,000	15,788,000
Unrestricted	18,599,000	16,471,000
Total net position	<u>\$ 33,963,000</u>	<u>\$ 32,259,000</u>

# Changes in Net Position

	2023	2022
Operating revenue	\$ 7,958,000	\$ 7,402,000
Less: Operating expenses	(10,741,000)	(6,456,000)
Nonoperating revenues	4,487,000	3,329,000
Changes in Net Position	<u>\$ 1,704,000</u>	<u>\$ 4,275,000</u>

# KEY PENSION AND OPEB INFORMATION

# Net Pension Liability

	2023	2022
Plan Total Pension Liability	\$ 26,778,000	\$ 26,599,000
Plan Fiduciary Net Position	(21,716,000)	(25,811,000)
Net Pension Liability	<u>\$ 5,062,000</u>	<u>\$ 788,000</u>
Funding Ratio	<u>81%</u>	<u>97%</u>
Contribution Made During the Fiscal Year	<u>\$ 738,000</u>	<u>\$ 627,000</u>

# Net OPEB Liability

	2023	2022
Plan Total OPEB Liability	\$ 5,850,000	\$ 5,970,000
Plan Fiduciary Net Position	(2,302,000)	(2,224,000)
Net OPEB Liability	<u>\$ 3,548,000</u>	<u>\$ 3,746,000</u>
Funding Ratio	<u>39%</u>	<u>37%</u>
Contribution Made During the Fiscal Year	<u>\$ 328,000</u>	<u>\$ 314,000</u>

# AUDIT RESULTS

# Audit Results

- **Financial Statements**
  - Unmodified opinion
    - Financial Statements are fairly presented in all material respects
    - Significant accounting policies have been consistently applied
    - Estimates are reasonable
    - Disclosures are properly reflected in the financial statements
- **AU-C 265, *Communicating Internal Control Related Matters Identified in an Audit***
  - None Reported



**HQ - ORANGE COUNTY**

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Santa Ana, CA 92707

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Suite 100  
San Diego, CA 92122

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Suite 220  
Sacramento, CA 95831

**WALNUT CREEK**

2121 North California Boulevard  
Suite 290  
Walnut Creek, CA 94596

**LAS VEGAS**

1980 Festival Plaza Drive  
Suite 300  
Las Vegas, NV 89134

**PHOENIX**

2 N. Central Avenue  
Suite 1800  
Phoenix, AZ 85004



# **Los Angeles County Law Library**

Los Angeles, California

## **Basic Financial Statements and Independent Auditors' Report**

*For the Years Ended June 30, 2023 and 2022*





# Los Angeles County Law Library

## Table of Contents

---

	<b><u>PAGE</u></b>
<b>Independent Auditors' Report on the Audit of the Financial Statements</b> .....	1
<b>Management's Discussion and Analysis (Required Supplementary Information)</b> .....	5
<b>BASIC FINANCIAL STATEMENTS:</b>	
Statements of Net Position .....	15
Statements of Revenues, Expenses, and Changes in Net Position .....	16
Statements of Cash Flows .....	17
Notes to the Basic Financial Statements .....	21
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Schedule of the Law Library's Proportionate Share of the Net Pension Liability and Related Ratios .....	44
Schedule of Contributions – Pensions.....	46
Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios .....	48
Schedule of Contributions – Other Postemployment Benefits.....	50
<b>Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b> .....	53

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of the business-type activities of the Los Angeles County Law Library (the "Law Library"), as of and for the years ended June 30, 2023 and 2022 and the related notes to the financial statements, which collectively comprise the Law Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Law Library, as of June 30, 2023 and 2022, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Law Library and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Law Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Law Library's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Law Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of the Law Library's Proportionate Share of the Net Pension Liability and Related Ratios, the Schedule of Contributions – Pensions, the Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedule of Contributions – Other Postemployment Benefits be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California  
Page 3

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2023 on our consideration of the Law Library’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Law Library’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Law Library’s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "The Peris Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California  
November 13, 2023

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**Los Angeles County Law Library  
Management's Discussion and Analysis  
For the Years Ended June 30, 2023 and 2022**

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This section is intended to provide the reader of this report with a general overview of the financial activities of the Law Library for the fiscal years ended June 30, 2023 and 2022. The information in this section should be read in conjunction with the accompanying financial statements and footnotes.

**FINANCIAL HIGHLIGHTS**

Total revenues for the fiscal years ended June 30, 2023 and 2022 for the Law Library were \$12,444,957 and \$10,731,356, respectively. Of the total revenue amounts, \$7,285,121 and \$6,503,138 represent portions of filing fees paid by parties in civil cases in the Superior Court of California, County of Los Angeles.

Operating expenses for the years ended June 30, 2023 and 2022 totaled \$10,741,180 and \$6,456,252, respectively.

Depreciable capital assets aggregating \$1,944,022 and \$1,868,010 were acquired during the fiscal years 2023 and 2022, respectively.

The Law Library continues to have no long-term debt.

**HIGHLIGHTS OF FISCAL YEAR 2023 and 2022**

State of California – Access to Justice Package

As part of its Access to Justice package, the State of California included \$16.5 million General Fund in each of 2021-22 and 2022-23 for County Law Libraries to backfill previous years lost revenue and losses resulting from the COVID-19 pandemic. For fiscal year 2022-23, the Library's share was \$3.7M.

State of California – Backfill of Fine and Fee Revenue

As part of its Backfill of Fines and Fee Revenue package, the State of California included \$18 million in backfill funding to offset the lost filing fee revenue anticipated to result from the expansion of eligibility for fee waivers. For fiscal year 2022-23, the Library's share was \$231K.

Board of Trustees Composition

The composition of the LA Law Library's Board of Trustees changed during the fiscal year. Hon. Yolanda Orozco left office in December 2022 and Hon. Dennis Landin left office in March 2023. Hon. Mark A. Juhas continued as President and Hon. Michelle W. Court continued as Vice President. Kenneth Klein, Esq., Susan Steinhauer, Esq., and Hon. Michael L. Stern, continued as members. Hon. Laura A. Seigle assumed office in January 2023 and Hon. Rosa M. Fregoso assumed office in April 2023.

Contract for Financial Audit

Following a Request for Proposals (RFP) for LA Law Library's annual audit services, The Pun Group, LLP were confirmed as the Law Library's auditors for fiscal year 2022-23 via a one-year contract extension.

Cash Rewards Payment System

Having identified a business card partner in January 2015, the Law Library's credit card reward program was once again utilized. In fiscal year 2022-23, the Law Library generated \$30K in rewards -- \$325K since inception.

**Los Angeles County Law Library  
Management's Discussion and Analysis (Continued)  
For the Years Ended June 30, 2023 and 2022**

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**HIGHLIGHTS OF FISCAL YEAR 2023 and 2022 (Continued)**

California Employer's Retirement Benefit Trust (CERBT)

At the end of FY 2014, the Board approved entering into an agreement with the California Public Employee's Retirement System Board of Administration (CalPERS Board) to establish a California Employers' Retirement Benefit Trust funded initially with \$2M to fund its Other Post-Employment Benefits (OPEB) liability for its current and future retirees. At the end of fiscal year 2022-23, the fund balance was \$2.3M, a \$100K increase from last fiscal year primarily due to the market stabilization.

GASB 68 – Accounting and Financial Reporting for Pensions

GASB 68 requires the reporting of net pension liability or assets in accrual-based financial statements for the Library's Classic and PEPRAs plan participants. It may also result in a corresponding pension expense or credit depending on factors such as service and interest cost, changes in benefit terms, employee contributions and projected earnings on plan investment. For fiscal year 2022-23 and 2021-22, the Law Library recognized an actuarially determined non-cash pension expense in the amount of \$1.1M and \$2.3M pension credit, respectively. The pension expense this fiscal year, as compared to last fiscal year, is due to an increase of the Library's proportionate share of the net pension liability resulting from weak -6.1% investment earnings for CalPERS for the FY2021-22 period.

GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (OPEB)

GASB 75 requires the reporting of net OPEB liability or asset in accrual based financial statements. It may also result in a corresponding OPEB expense depending on factors such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments. For fiscal year 2022-23 and 2021-22, the Law Library recognized an actuarially determined non-cash OPEB expense in the amount of \$454K and \$441K, respectively.

Friends of LA Law Library

The Friends of the Los Angeles County Law Library (Friends) is the fund-raising organization for the Law Library. Its activities raise the visibility of the Law Library's services and provide a much-needed additional base of financial support. For fiscal year 2022-23 and 2021-22, the Friends made generous contributions of \$125K and \$145K, respectively.

More information about the Friends can be found at: <http://www.friendsoflacll.org/>

**Los Angeles County Law Library**  
**Management's Discussion and Analysis (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of two parts: 1) Management's Discussion and Analysis and 2) the Basic Financial Statements composed of four components: a) statement of net position, b) statement of revenues, expenses and changes in net position, c) statement of cash flows, and d) notes to the financial statements.

Statement of Net Position

The statement of net position presents information on all the Law Library's assets, deferred outflows and inflows of resources, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Law Library is improving or deteriorating. The statement of net position can be found on page 15.

Statement of Revenues, Expenses and Change in Net Position

This statement presents information on the Law Library's revenues and expenses with the difference being the change in net position during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. The statement of revenues, expenses and changes in net position can be found on page 16.

Statement of Cash Flows

This statement presents detailed information on the Law Library's three main sources and uses of funds which are classified as operating, financing and investing activities. The statement of cash flows can be found on page 17.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the statement of net position, statement of revenues, expenses and change in net position and statement of cash flows. The notes to the financial statements can be found on pages 21 through 42 of this report.

**Los Angeles County Law Library  
Management's Discussion and Analysis (Continued)  
For the Years Ended June 30, 2023 and 2022**

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**FINANCIAL ANALYSIS**

The following table presents a condensed statement of net position of the Library:

	2023	2022	2021
<b>Assets</b>			
Current and other assets	\$ 24,637,199	\$ 21,177,893	\$ 18,494,288
Capital assets (net)	15,363,556	15,788,357	16,319,223
<b>Total assets</b>	<u>40,000,755</u>	<u>36,966,250</u>	<u>34,813,511</u>
<b>Deferred Outflows of Resources</b>	<u>4,722,167</u>	<u>2,309,920</u>	<u>2,410,452</u>
<b>Liabilities:</b>			
Current liabilities	363,841	268,742	194,735
Other liabilities	9,064,180	5,009,465	7,626,636
<b>Total liabilities</b>	<u>9,428,021</u>	<u>5,278,207</u>	<u>7,821,371</u>
<b>Deferred Inflows of Resources</b>	<u>1,331,894</u>	<u>1,738,733</u>	<u>1,418,426</u>
<b>NET POSITION</b>			
Investment in capital assets	15,363,556	15,788,357	16,319,223
Unrestricted	18,599,451	16,470,873	11,664,943
<b>Total net position</b>	<u>\$ 33,963,007</u>	<u>\$ 32,259,230</u>	<u>\$ 27,984,166</u>

Unrestricted net position can be used to finance daily operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Unrestricted net position of the Law Library increased in 2023 from \$16,470,873 to \$18,599,451 and in 2022 from \$11,664,943 to \$16,470,873. While the Law Library's total net position increased during the year, the investment in capital assets decreased due to depreciation reported during the year and the restricted increased due to decrease in the borrower's deposits.

**Los Angeles County Law Library  
Management's Discussion and Analysis (Continued)  
For the Years Ended June 30, 2023 and 2022**

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**FINANCIAL ANALYSIS (CONTINUED)**

The condensed statement of revenues, expenses and change in net position follows:

	2023	2022	2021
<b>OPERATING REVENUES</b>			
Court fees	\$ 7,285,121	\$ 6,503,138	\$ 6,659,012
Other operating revenues	673,317	899,139	631,022
<b>Total operating revenues</b>	<b>7,958,438</b>	<b>7,402,277</b>	<b>7,290,034</b>
<b>NONOPERATING REVENUES</b>			
Investment income	547,750	8,749	60,397
Contributions	125,000	145,000	145,000
State Grant	3,813,769	3,175,330	1,254,174
<b>Total nonoperating revenues</b>	<b>4,486,519</b>	<b>3,329,079</b>	<b>1,459,571</b>
<b>Total revenues</b>	<b>12,444,957</b>	<b>10,731,356</b>	<b>8,749,605</b>
<b>OPERATING EXPENSES</b>			
Salaries and benefits	6,070,224	2,039,850	4,551,849
Depreciation and amortization	2,368,823	2,448,860	2,502,332
Other operating expenses	2,302,133	1,967,582	1,750,232
<b>Total expenses</b>	<b>10,741,180</b>	<b>6,456,292</b>	<b>8,804,413</b>
<b>Change in net position</b>	<b>\$ 1,703,777</b>	<b>\$ 4,275,064</b>	<b>\$ (54,808)</b>

**Los Angeles County Law Library  
Management's Discussion and Analysis (Continued)  
For the Years Ended June 30, 2023 and 2022**

**BUDGETARY HIGHLIGHTS**

The comparison of the Fiscal Year 2023 actual results of operations against budget and the explanations of significant variances is presented below:

	Actual	Budget	Variance
<b>OPERATING REVENUES</b>			
Court fees	\$ 7,285,121	\$ 7,158,209	\$ 126,912
Other operating revenues	673,317	497,190	176,127
<b>Total operating revenues</b>	<u>7,958,438</u>	<u>7,655,399</u>	<u>303,039</u>
<b>NONOPERATING REVENUES</b>			
Investment income	547,750	273,549	274,201
Contribution	125,000	125,000	-
State Grant	3,813,769	3,745,798	67,971
<b>Total nonoperating revenues</b>	<u>4,486,519</u>	<u>4,144,347</u>	<u>342,172</u>
<b>Total revenues</b>	<u>12,444,957</u>	<u>11,799,746</u>	<u>645,211</u>
<b>OPERATING EXPENSES</b>			
Salaries and benefits	6,070,224	5,224,723	(845,501)
Depreciation and amortization	2,368,823	2,400,795	31,972
Other operating expenses	2,302,133	2,425,840	123,707
<b>Total expenses</b>	<u>10,741,180</u>	<u>10,051,358</u>	<u>(689,822)</u>
<b>Change in net position</b>	<u>\$ 1,703,777</u>	<u>\$ 1,748,388</u>	<u>\$ (44,611)</u>
<b>Net Position, Beginning of year</b>	<u>32,259,230</u>	<u>27,984,166</u>	
<b>Net Position, End of year</b>	<u>\$ 33,963,007</u>	<u>\$ 29,732,554</u>	

The actual change in net position differed from budget by (\$18,065).

The unfavorable variance in operating revenues was due primarily to lower than expected court fees. The favorable variance in operating expenses was primarily due to a decrease in the Library's non-cash pension expense resulting from GASB 68 year-end entries. In other operating expenses, decreases in facilities and professional services expenses generated a favorable variance.

**Los Angeles County Law Library  
Management's Discussion and Analysis (Continued)  
For the Years Ended June 30, 2023 and 2022**

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**CAPITAL ASSETS**

The Law Library had \$15,363,556 and \$15,788,357 invested in capital assets as of June 30, 2023 and 2022, respectively. The following schedule summarizes capital assets held by the Law Library:

Additional information on the Law Library's capital assets can be found in Note 5, page 28 of this report.

	Balance June 30, 2023	Balance June 30, 2022
Capital assets, not being depreciated:	\$ 696,192	\$ 664,178
Capital assets, being depreciated/amortized:	76,187,132	74,275,124
Accumulated depreciation/amortization	(61,519,768)	(59,150,945)
Capital assets, being depreciated/amortized, net	14,667,364	15,124,179
Total capital assets, net	\$ 15,363,556	\$ 15,788,357

**Contacting the Los Angeles County Law Library's Financial Management**

This financial report is designed to provide citizens and other interested parties with a general overview of the Law Library's finances and to demonstrate its accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Los Angeles County Law Library's Executive Office at (213)785-2529.

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## **BASIC FINANCIAL STATEMENTS**

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**Los Angeles County Law Library**  
**Statements of Net Position**  
**June 30, 2023 and 2022**

	<b>Business-Type Activities</b>	
	2023	2022
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 20,363,518	\$ 17,243,577
Investments	2,297,768	2,326,479
Accounts receivable, net	1,696,390	1,346,804
Prepaid items	279,523	261,033
<b>Total current assets</b>	<b>24,637,199</b>	<b>21,177,893</b>
<b>Noncurrent assets:</b>		
Nondepreciable capital assets	696,192	664,178
Depreciable capital assets, net	14,667,364	15,124,179
<b>Total noncurrent assets</b>	<b>15,363,556</b>	<b>15,788,357</b>
<b>Total assets</b>	<b>40,000,755</b>	<b>36,966,250</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pensions related	3,816,580	1,284,673
Other postemployment benefits related	905,587	1,025,247
<b>Total deferred outflows of resources</b>	<b>4,722,167</b>	<b>2,309,920</b>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	325,044	231,725
Other current liabilities	10,834	8,073
Compensated absences, due in one year	27,963	28,944
<b>Total current liabilities</b>	<b>363,841</b>	<b>268,742</b>
<b>Noncurrent liabilities:</b>		
Compensated absences, due in more than one year	251,662	260,491
Borrowers' deposits	203,004	214,913
Net pension liability	5,061,711	788,233
Net other postemployment benefits liability	3,547,803	3,745,828
<b>Total noncurrent liabilities</b>	<b>9,064,180</b>	<b>5,009,465</b>
<b>Total liabilities</b>	<b>9,428,021</b>	<b>5,278,207</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pensions related	745,319	1,357,431
Other postemployment benefits related	586,575	381,302
<b>Total deferred inflows of resources</b>	<b>1,331,894</b>	<b>1,738,733</b>
<b>NET POSITION</b>		
Investment in capital assets	15,363,556	15,788,357
Unrestricted	18,599,451	16,470,873
<b>Total net position</b>	<b>\$ 33,963,007</b>	<b>\$ 32,259,230</b>

**Los Angeles County Law Library**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**For the Years Ended June 30, 2023 and 2022**

	<b>Business-Type Activities</b>	
	2023	2022
<b>OPERATING REVENUES</b>		
Court fees	\$ 7,285,121	\$ 6,503,138
Parking fees	50,425	555,429
Annual fees	261,897	194,508
Copy center and document delivery	33,825	25,736
Other operating revenues	327,170	123,466
<b>Total operating revenues</b>	<b>7,958,438</b>	<b>7,402,277</b>
<b>OPERATING EXPENSES</b>		
Salaries and benefits	6,070,224	2,039,850
Depreciation and amortization	2,368,823	2,448,860
Services and supplies	1,507,229	1,389,307
Insurance	350,583	290,255
Utilities	196,988	166,889
Other operating expenses	247,333	121,131
<b>Total operating expenses</b>	<b>10,741,180</b>	<b>6,456,292</b>
<b>Operating income (loss)</b>	<b>(2,782,742)</b>	<b>945,985</b>
<b>NONOPERATING REVENUES</b>		
Investment income	547,750	8,749
Contributions	125,000	145,000
State grant	3,813,769	3,175,330
<b>Total nonoperating revenues</b>	<b>4,486,519</b>	<b>3,329,079</b>
<b>Change in net position</b>	<b>1,703,777</b>	<b>4,275,064</b>
<b>Net Position, Beginning of year</b>	<b>32,259,230</b>	<b>27,984,166</b>
<b>Net Position, End of year</b>	<b>\$ 33,963,007</b>	<b>\$ 32,259,230</b>

**Los Angeles County Law Library**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2023 and 2022**

	<b>Business-Type Activities</b>	
	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from court fees and services	\$ 7,596,943	\$ 7,492,386
Cash payments to suppliers for goods and services	(2,227,304)	(1,908,892)
Cash payments to employees for services	(4,820,906)	(4,214,226)
<b>Net cash provided by operating activities</b>	<b>548,733</b>	<b>1,369,268</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(1,944,022)	(1,917,994)
<b>Net cash used in capital and related financing activities</b>	<b>(1,944,022)</b>	<b>(1,917,994)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State grant	3,813,769	3,175,330
Contributions received	125,000	145,000
<b>Net cash provided by noncapital and related financing activities</b>	<b>3,938,769</b>	<b>3,320,330</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments to acquire Treasury securities	(747,792)	-
Receipts from sale of matured Treasury securities	800,000	790,000
Interest received	524,253	74,129
<b>Net cash provided by investing activities</b>	<b>576,461</b>	<b>864,129</b>
<b>Net increase in cash and cash equivalents</b>	<b>3,119,941</b>	<b>3,635,733</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>17,243,577</b>	<b>13,607,844</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 20,363,518</b>	<b>\$ 17,243,577</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating income (loss)	\$ (2,782,742)	\$ 945,985
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	2,368,823	2,448,860
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(349,586)	104,990
(Increase) decrease in prepaid items	(18,490)	(8,242)
(Increase) decrease in deferred outflows of resources	(2,412,247)	100,532
Increase (decrease) in accounts payable	93,319	66,932
Increase (decrease) in other current liabilities	2,761	8,073
Increase (decrease) in compensated absences	(9,810)	(9,983)
Increase (decrease) in borrowers' deposits	(11,909)	(14,881)
Increase (decrease) in net pension liability	4,273,478	(3,099,622)
Increase (decrease) in other postemployment benefits liability	(198,025)	506,317
Increase (decrease) in deferred inflows of resources	(406,839)	320,307
<b>Net cash provided by operating activities</b>	<b>\$ 548,733</b>	<b>\$ 1,369,268</b>
<b>NON CASH ITEM FROM INVESTING ACTIVITIES</b>		
Unrealized gain on investment	\$ 23,497	\$ 65,380

See accompanying Notes to the Basic Financial Statements.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 1 – Organization**

The Los Angeles County Law Library (the “Law Library”) was established in 1891 under a California statute of that year. As do other county law libraries in California, it operates under §6300 of the California Business and Professions Code. The Law Library is an independent public agency and is not part of the county government. Its income is derived primarily from a portion of the filing fees paid by parties in civil cases in the Superior Court of California County of Los Angeles. Thus, it is supported by litigants who are using the court system, rather than by general tax funds.

The Law Library is governed by the Board of Trustees, which consists of five (5) Superior Court Judges, the Chairman of the Board of Supervisors (or his designee), and one trustee appointed by the Board of Supervisors. The Trustees serve without compensation and meet monthly. The Law Library’s administrative officer is the Library Executive Director and is directly responsible to report to the Law Library’s Board of Trustees. The Library Executive Director also serves as Secretary of the Board.

The Law Library presently operates and maintains a flagship branch in downtown Los Angeles, thirteen (13) branch and partnership locations in courthouses, public libraries and a bar association office throughout the County of Los Angeles. The Law Library is open to the public and provides classes, workshops, books, online resources, self- help materials and reference assistance for self-represented litigants, judges, attorneys, legal professionals and other members of the public.

The accompanying financial statements reflect the Law Library’s financial activities. The Law Library has no component units.

**Note 2 – Summary of Significant Accounting Policies**

The Law Library’s financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) as applied to governmental agencies. The Governmental Accounting Standards Board (the “GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Law Library’s more significant accounting policies are described below.

**A. Basis of Accounting and Measurement Focus**

The Law Library is considered an business-type activities for financial reporting purposes. The accompanying financial statements have been prepared using the “*economic resources*” measurement focus and the accrual basis of accounting. Under this basis of accounting and measurement focus, revenues are recognized when they are earned and expenses are recognized when they are incurred regardless of the timing of related cash flows.

The Law Library’s revenues are recognized on accrual basis. However, amounts collected from borrowers representing security deposits for their library privileges are reported in the accompanying financial statements as Borrowers’ Deposits.

The Law Library derives its income primarily from a portion of the filing fee charged to parties engaged in civil litigation in the Superior Court of California County of Los Angeles.

Operating revenues are those revenues that are generated directly from activities of the Law Library. Nonoperating revenues are revenues related to intergovernmental, contributions, and investment earnings.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

**B. Cash and Cash Equivalents**

For purposes of the statement of cash flows, cash and cash equivalents have been defined as deposits and highly liquid investments with maturity of 90 days or less at the date of purchase. As of June 30, 2023, and 2022, cash and cash equivalents consist of:

	2023	2022
Cash and cash equivalents	\$ 20,045,048	\$ 16,925,107
Cash held for deposits	318,470	318,470
Total cash and cash equivalents	\$ 20,363,518	\$ 17,243,577

Cash held for deposits represent deposits received from members for their library privileges.

**C. Accounts Receivables**

Accounts receivable consist of amounts owed by individuals and Los Angeles County. Receivables are shown at net of allowances for doubtful accounts. Uncollectable accounts are based on prior experience and management’s assessment of the collectability of existing accounts.

**D. Prepaid Items**

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

**E. Capital Assets and Depreciation**

Capital assets are recorded at cost. Assets, other than books and reference materials, with acquisition costs of \$3,000 or more are capitalized. Books and reference materials are capitalized regardless of the amount.

The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the Law Library’s capital assets are as follows:

Books and reference materials	10 years
Computer equipment and software	4 years
Furniture, fixtures and other equipment	4-7 years
Interior building improvements	15 years
Buildings and exterior building improvements	15-50 years

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

**F. *Deferred Outflows of Resources and Deferred Inflows of Resources***

The Statement of Net Position reports separate sections for deferred outflows of resources, and deferred inflows of resources, when applicable.

**Deferred Outflows of Resources** represent a consumption of net position that applies to future periods.

**Deferred Inflows of Resources** represent an acquisition of net position that applies to future periods.

**G. *Pensions***

For purposes of measuring the net pension liability and deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans’ fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

<u>CalPERS</u>		
For the Year Ended	June 30, 2023	June 30, 2022
Valuation Date	June 30, 2021	June 30, 2020
Measurement Date	June 30, 2022	June 30, 2021
Measurement Period	July 1, 2021 to June 30, 2022	July 1, 2020 to June 30, 2021

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

**H. Postemployment Benefits Other Than Pensions (“OPEB”)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the Law Library’s OPEB Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

The following timeframes are used for OPEB reporting:

<u>OPEB</u>		
For the Year Ended	June 30, 2023	June 30, 2022
Valuation Date	June 30, 2023	June 30, 2021
Measurement Date	June 30, 2023	June 30, 2022
Measurement Period	July 1, 2022 to June 30, 2023	July 1, 2021 to June 30, 2022

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

**I. Net Position**

The Law Library’s net positions are classified into three components – investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

- *Investment in capital assets* – This component of net position consists of capital assets, net of accumulated depreciation.
- *Restricted* – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. There is no restricted net position reported at June 30, 2023 and 2022.
- *Unrestricted* – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of investment in capital assets or the restricted component of net position.

When expenses are incurred for purposes for which restricted and unrestricted components of net position are available, the Library’s policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

**J. Use of Estimates**

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Note 3 – Cash and Cash Equivalents, and Investments**

As of June 30, 2023 and 2022, cash, cash equivalents, and investments consisted of:

	2023	2022
Cash and cash equivalents:		
Local Agency Investment Fund	\$ 386,657	\$ 380,065
Pool cash with the Los Angeles County Treasurer	15,973,609	12,899,130
Cash on hand and in bank	3,684,782	3,645,912
Deposits held with Los Angeles County Treasurer	318,470	318,470
Total cash and cash equivalents	20,363,518	17,243,577
Investments:		
U.S. Treasury securities	2,297,768	2,326,479
Total investments	2,297,768	2,326,479
Total cash and investments	\$ 22,661,286	\$ 19,570,056

The Law Library is a voluntary participant in the Local Agency Investment Fund (“LAIF”), an investment pool regulated by the California State Treasury through which each city, district or agency may invest up to \$40 million. As of June 30, 2023 and 2022, the total market value of LAIF, including accrued interest was approximately \$35 billion and \$37 billion, respectively. The Law Library’s proportionate share of that value as of June 30, 2023 and 2022 were \$386,657 and \$380,065, respectively. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty-four (24) hours without loss of interest.

In accordance with the Government Code, cash balances of the Law Library are deposited with the County’s investment pool and invested by the Los Angeles County Treasurer for the purpose of increasing interest earnings through investments activities. Interest earned on pooled investments is deposited in participating funds based upon each fund’s average daily balance during the allocation period.

Statutes authorize the County of Los Angeles to invest pooled investments in obligations of the United States Treasury, federal agencies, municipalities, commercial papers rated A-1 by Standard and Poor’s Corporation and P-1 by Moody’s Commercial Paper Record, bankers’ acceptances, negotiable certificates of deposit, floating rate notes, repurchase agreements, and reverse repurchase agreements.

Funds deposited in the Los Angeles County Treasury Pool were in the amount of \$16,292,079 and \$13,217,600 as of June 30, 2023 and 2022, respectively.

All investments are reported at fair value. Net changes in the fair value of investments are reflected as nonoperating revenue in the Statement of Revenues, Expenses and Changes in Net Position.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 3 – Cash and Cash Equivalents and Investments (Continued)**

***Risk***

Certain required disclosures regarding investment policies and practices with respect to the risk associated with their credit risk, concentration of credit risk, custodial credit risk and interest rate risk are discussed in the following paragraphs:

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The following table shows the distribution of the Law Library's investments by maturity:

<i>June 30, 2023</i>	Remaining Maturity (in Months)			
	Total	12 Months or		
		Less	13 to 24 Months	25 to 60 Months
Investment Type				
U.S. Treasury securities	\$ 2,297,768	\$ 790,430	\$ 1,507,338	\$ -

<i>June 30, 2022</i>	Remaining Maturity (in Months)			
	Total	12 Months or		
		Less	13 to 24 Months	25 to 60 Months
Investment Type				
U.S. Treasury securities	\$ 2,326,479	\$ 794,586	\$ 775,094	\$ 756,799

***Credit Risk***

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating by Standard & Poor's required by (where applicable) the California Government Code or the Law Library's investment policy and the actual rating as of year-end for each investment type:

Investment Type	Minimum Legal Rating	<b>June 30, 2023</b>	<b>June 30, 2022</b>
U.S. Treasury securities	N/A	\$ 2,297,768	\$ 2,326,479

***Concentration of Credit Risk***

Concentration of credit risk is the risk of loss attributable to the magnitude of the Law Library's investment in a single issuer. As of June 30, 2023 and 2022, the Law Library was not exposed to concentration of credit risk.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 3 – Cash and Cash Equivalents and Investments (Continued)**

***Custodial Credit Risk***

Custodial credit risk as the risk that the Law Library will not be able to (a) recover deposits if the depository financial institution fails, or (b) recover the value of investments or collateral securities that are in the possession of an outside party.

The California Government Code requires California banks and savings and loan associations to secure a local government agency's (agency) deposit by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposit by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits.

The agency may waive collateral requirements for deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation.

Deposits are exposed to custodial credit risk if they are uninsured and are either:

- Uncollateralized.
- Collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the depositor-government's name.

As of June 30, 2023 and 2022, the Law Library was not exposed to custodial credit risk.

**Note 4 – Fair Value Measurements**

As of June 30, 2023 and 2022, investments are reported at fair value. The law Library's investment in US Treasury Securities' fair value measurements on a recurring basis and the levels input with GASB 72 fair value hierarchy as of June 30, 2023 and 2022 were both level 2 (significant other observable input). The valuation is based on Institutional Bond Quotes on various market and industry inputs.

The Law Library's investments in LAIF and LA County Pool as of June 30, 2023 and 2022 are reported at the Library's pro-rata share of the amortized cost provided by LAIF and Los Angeles County Treasury Pool for the entire portfolio. This amount approximates fair value.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 5 – Capital Assets**

Summary of changes in capital assets for the years ended June 30, 2023 and 2022 is as following:

	Balance July 1, 2022	Additions	Reclassification	Balance June 30, 2023
Capital assets, not being depreciated:				
Land	\$ 580,333	\$ -	\$ -	\$ 580,333
Construction in progress	83,845	32,014	-	115,859
Total capital assets, not being depreciated	<u>664,178</u>	<u>32,014</u>	<u>-</u>	<u>696,192</u>
Capital assets, being depreciated/amortized:				
Building and improvements	12,366,979	-	-	12,366,979
Books and reference materials	58,710,207	1,871,055	-	60,581,262
Furniture, fixtures and other equipment	2,062,080	-	-	2,062,080
Computer equipment and software	1,135,858	40,953	-	1,176,811
Total capital assets, being depreciated/amortized	<u>74,275,124</u>	<u>1,912,008</u>	<u>-</u>	<u>76,187,132</u>
Total accumulated depreciation/amortization	<u>(59,150,945)</u>	<u>(2,368,823)</u>	<u>-</u>	<u>(61,519,768)</u>
Total capital assets, being depreciated/amortized, net	<u>15,124,179</u>	<u>(456,815)</u>	<u>-</u>	<u>14,667,364</u>
Total capital assets, net	<u>\$ 15,788,357</u>	<u>\$ (424,801)</u>	<u>\$ -</u>	<u>\$ 15,363,556</u>

  

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 580,333	\$ -	\$ -	\$ 580,333
Construction in progress	329,392	49,984	(295,531)	83,845
Total capital assets, not being depreciated	<u>909,725</u>	<u>49,984</u>	<u>(295,531)</u>	<u>664,178</u>
Capital assets, being depreciated/amortized:				
Building and improvements	12,366,979	-	-	12,366,979
Books and reference materials	56,856,641	1,853,566	-	58,710,207
Furniture, fixtures and other equipment	2,062,080	-	-	2,062,080
Computer equipment and software	825,883	14,444	295,531	1,135,858
Total capital assets, being depreciated/amortized	<u>72,111,583</u>	<u>1,868,010</u>	<u>295,531</u>	<u>74,275,124</u>
Total accumulated depreciation/amortization	<u>(56,702,085)</u>	<u>(2,448,860)</u>	<u>-</u>	<u>(59,150,945)</u>
Total capital assets, being depreciated/amortized, net	<u>15,409,498</u>	<u>(580,850)</u>	<u>295,531</u>	<u>15,124,179</u>
Total capital assets, net	<u>\$ 16,319,223</u>	<u>\$ (530,866)</u>	<u>\$ -</u>	<u>\$ 15,788,357</u>



**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 6 – Compensated Absences**

A summary of changes in compensated absences for the years ended June 30, 2023 and 2022 is as follows:

Year Ended	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year	Due in More Than One Year
June 30, 2023	\$ 289,435	\$ 34,445	\$ (44,255)	\$ 279,625	\$ 27,963	\$ 251,662
June 30, 2022	299,418	9,662	\$ (19,645)	289,435	28,944	260,491

**Note 7 – Retirement Plan**

**A. General Information about the Pension Plan Description**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the Law Library’s Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (“CalPERS”). Benefit provisions under the Plan are established by State statute and the Law Library’s resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Classic participants (defined as eligible participants prior to January 1, 2013) are required to contribute 8% of their annual covered salary. New or Public Employees’ Pension Reform Act of 2013 (PEPRA) participants (defined as eligible employees brought into CalPERS membership for the first time on or after January 1, 2013) contribute at least half the normal cost rate as determined by CalPERS. The Law Library contributes the remaining amounts necessary to fund the benefits for its employees, using the actuarial basis adopted by the CalPERS Board of Administration.

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the California Public Employees’ Retirement Law.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 7 – Retirement Plan (Continued)**

**A. General Information about the Pension Plan Description (Continued)**

**Benefits Provided (Continued)**

The Plans' provisions and benefits in effect as of June 30, 2023, and 2022 are summarized as follows:

	Miscellaneous Plan	
	Classic	PEPRA (Public Employees' Pension Reform Act)
Hire Date	Prior to January 1, 2013	January 1, 2013 and after
Benefit Formula	2.5% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rate (FY21-22)	8.000%	7.500%
Required employee contribution rate (FY22-23)	8.000%	7.500%
Required employer contribution rate (FY21-22)	13.890%	8.090%
Required employer contribution rate (FY22-23)	13.930%	8.190%

Participants are eligible for non-industrial disability retirement if they become disabled and have at least 5 years credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service years.

An employee's beneficiary may receive the basic death benefit if the employee becomes deceased while actively employed. The employee must be actively employed with the Law Library to be eligible for this benefit. An employee's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six month's salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death. Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2 percent.

**Employees Covered by Benefit Terms**

As of June 30, 2021 and 2020, the valuation dates, the following number of employees were covered by the benefit terms:

	2021		2020	
	Classic	PEPRA	Classic	PEPRA
Active employees	17	17	17	19
Transferred and terminated employees	24	11	25	11
Retired Employees and Beneficiaries	59	0	58	0
Total	100	28	100	30

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 7 – Retirement Plan (Continued)**

**A. General Information about the Pension Plan Description (Continued)**

**Contributions**

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The Law Library is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the years ended June 30, 2023 and 2022, the contributions made to the Plan were as follows:

	2023	2022
Contributions - employer	\$ 738,045	\$ 627,100
Contributions - employee	218,213	182,593

**B. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

The June 30, 2021 and 2020 valuations were rolled forward to determine the June 30, 2022 and 2021 total pension liabilities based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.90% for June 30, 2022 7.15% for June 30, 2021
Inflation	2.30% for June 30, 2022 2.50% for June 30, 2021
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table <sup>1</sup>	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection. Allowance floor on purchasing power applies, 2.30% thereafter

<sup>1</sup>The mortality table used for June 30, 2022 was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

The mortality table used for June 30, 2021 was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 7 – Retirement Plan (Continued)**

**B. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)**

***Change of Assumptions***

Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension and fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

In 2021, there were no changes of assumptions.

***Long-Term Expected Rate of Return***

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for the assumed administrative expenses of 10 Bases points.

The expected real rates of return by asset class for 2022 are as followed:

Asset Class <sup>1</sup>	Assumed Asset Allocation	Real Return <sup>1,2</sup>
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
	100.00%	

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021 Asset Liability Management study.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 7 – Retirement Plan (Continued)**

**B. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)**

**Long-Term Expected Rate of Return (Continued)**

The expected real rates of return by asset class for 2021 are as followed:

Asset Class <sup>1</sup>	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>2</sup>	Real Return Years 11+ <sup>3</sup>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	<u>100.00%</u>		

<sup>1</sup> In the CalPERS' ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term

<sup>2</sup> An expected inflation of 2.00% used

<sup>3</sup> An expected inflation of 2.92% used

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90% for 2022 and 7.15% for 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate in 2022 and calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate in 2021:

<u>Measurement Date</u>	<u>Plan's Aggregate Net Pension Liability (Asset)</u>		
	<u>Discount Rate</u>	<u>Current Discount</u>	<u>Discount Rate</u>
	<u>- 1% (5.90%)</u>	<u>Rate (6.90%)</u>	<u>+ 1% (7.90%)</u>
June 30, 2022	\$ 8,712,043	\$ 5,061,711	\$ 2,058,394

<u>Measurement Date</u>	<u>Plan's Aggregate Net Pension Liability (Asset)</u>		
	<u>Discount Rate</u>	<u>Current Discount</u>	<u>Discount Rate</u>
	<u>- 1% (6.15%)</u>	<u>Rate (7.15%)</u>	<u>+ 1% (8.15%)</u>
June 30, 2021	\$ 4,300,100	\$ 788,233	\$ 2,114,978

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 7 – Retirement Plan (Continued)**

**B. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Pension Plan Fiduciary Net Position**

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**Proportionate Share of Net Pension Liability and Pension Expense**

The following table shows the plan’s proportionate share of the risk pool collective net pension liability over the measurement periods:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at 6/30/21 (Valuation Date)	\$ 26,598,829	\$ 25,810,596	\$ 788,233
Balance at 6/30/22 (Measurement Date)	26,778,053	21,716,342	5,061,711
Net Changes during 2021-2022	179,224	(4,094,254)	4,273,478

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at 6/30/20 (Valuation Date)	\$ 25,491,505	\$ 21,603,650	\$ 3,887,855
Balance at 6/30/21 (Measurement Date)	26,598,829	25,810,596	788,233
Net Changes during 2020-2021	1,107,324	4,206,946	(3,099,622)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool for the measurement periods ended June 30, 2022 and 2021.

- (1) In determining a cost-sharing plan’s proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation dates (June 30, 2021 and 2020). The risk pool’s fiduciary net position (“FNP”) subtracted from its total pension liability (“TPL”) determines the net pension liability (“NPL”) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement dates (June 30, 2022 and 2021). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool’s FNP at the measurement date denotes the aggregate risk pool’s FNP at June 30, 2022 and June 30, 2021 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement periods (2021-20 and 2020-21).

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 7 – Retirement Plan (Continued)**

**B. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

***Proportionate Share of Net Pension Liability and Pension Expense (Continued)***

- (3) The individual plan’s TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan’s share of the actuarial accrued liability. FNP is allocated based on the rate plan’s share of the market value assets.
- (4) Two ratios are created by dividing the plan’s individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool’s total TPL and FNP, respectively
- (5) The plan’s TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan’s FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan’s NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expense is allocated based on the Law Library’s share of net pension liability.

The Law Library’s proportionate share of the net pension liability was as follows:

2023		2022	
Measurement Date		Measurement Date	
June 30, 2021	0.01457%	June 30, 2020	0.03573%
June 30, 2022	0.04382%	June 30, 2021	0.01457%
Change - Increase (Decrease)	0.02925%	Change - Increase (Decrease)	-0.02116%

For the years ended June 30, 2023 and 2022, the Law Library recognized pension expense (credit) in the amounts of \$1,867,504 and \$(1,672,193) for CalPERS plan, respectively.

The expected average remaining service lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). The EARSL for PERF C for the measurement period is 3.7 years, which was obtained by dividing the total service years 2021-22 of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members’ probability of decrementing due to an event other than receiving a cash refund.

The EARSL for the miscellaneous plan risk pool for the 2020-21 measurement period is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 7 – Retirement Plan (Continued)**

**B. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Proportionate Share of Net Pension Liability and Pension Expense (Continued)**

At June 30, 2023 and 2022, the Law Library has deferred outflows and deferred inflows of resources related to pensions as follows:

	2023		2022	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Contribution made after the measurement date	\$ 738,045	\$ -	\$ 627,100	\$ -
Changes of assumptions	518,678	-	-	-
Difference between expected and actual experience	101,649	(68,080)	88,393	-
Net difference between projected and actual earning on pension plan investments	927,170	-	-	(688,087)
Adjustment due to differences in proportions	1,531,038	-	569,180	-
Difference between the City's contributions and proportionate share of contributions	-	(677,239)	-	(669,344)
Total	<u>\$ 3,816,580</u>	<u>\$ (745,319)</u>	<u>\$ 1,284,673</u>	<u>\$ (1,357,431)</u>

\$738,045 and \$627,100 reported as deferred outflows of resources related to pensions for the fiscal year ended June 30, 2023 and 2022, respectively, resulting from the Law Library's contributions subsequent to the measurement date will be recognized as a reduction of the collective net pension liability in the years ending June 30, 2024 and June 30, 2023.

Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in the future pension expense as follows:

Year Ending	Deferred Outflows/(Inflows) of Resources	Year Ending	Deferred Outflows/(Inflows) of Resources
2024	\$ 683,973	2023	\$ (198,041)
2025	665,614	2024	(161,367)
2026	416,540	2025	(150,299)
2027	567,089	2026	(190,151)
2028	-	2027	-
Total	<u>\$ 2,333,216</u>	Total	<u>\$ (699,858)</u>

**C. Payable to the Pension Plan**

As of June 30, 2023, and 2022, the Law Library did not have outstanding amounts of contributions due to the pension plan.



**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 8 – Other Postemployment Benefits (“OPEB”)**

**A. General Information about the OPEB Plan**

***Plan Description***

The Law Library provides postemployment medical benefits to employees who retires directly from the Law Library under a single-employer defined benefit plans, CalPERS administers the Library’s medical plans. The Law Library’s Board of Trustees has the authority to establish and amend benefit provisions for its employees. CalPERS issues publicly available annual financial reports that include financial statements and required supplementary information for their benefit plans. Those reports may be obtained through their websites at [www.calpers.ca.gov](http://www.calpers.ca.gov).

***Description of Retiree Benefits***

Following is a description of the benefits provided under the Plan:

	<b>SEIU</b>	<b>Non-represented</b>
Benefits types provided	Medical only*	Medical only*
Duration of Benefits	Lifetime	Lifetime
Required Service	5 Years	5 Years
Minimum Age	50	50
Dependent Coverage	Yes	Yes
Library Contribution %	100% up to cap	100% up to cap
Library Medical Cap	Employee Only: Up to \$650 per month Employee + 1: Up to \$950 per month Employee + 2 or more: Up to \$1,150 per month	Employee Only: Up to \$650 per month Employee + 1: Up to \$950 per month Employee + 2 or more: Up to \$1,150 per month

***Employees Covered by Benefit Terms***

At June 30, 2023 and 2021 (valuation dates), the following employees were covered by the benefit terms of the Plan:

Category	2023	2021
Active employees	39	34
Inactive employees or beneficiaries currently receiving benefit	34	33
Inactive employees entitled to but not yet receiving benefit payment	-	-
<b>Total</b>	<b>73</b>	<b>67</b>

***Contributions and Funding Policy***

The contribution requirements of plan members and the Law Library are established and may be amended by the Board of Trustees. During the fiscal year 2014, the Law Library joined the California Employers’ Retiree Benefit Trust (CERBT) program and contributed \$2,000,000 to the Plan. At June 30, 2023 and 2022, the Trust account balances were \$2,302,040 and \$2,223,900 respectively.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 8 – Other Postemployment Benefits (“OPEB”)**

**B. Net OPEB Liability**

*Actuarial Methods and Assumptions Used to Determine Total Pension Liability*

The June 30, 2023 valuation and the June 30, 2021 valuation was rolled forward to determine the June 30, 2022 total OPEB liabilities based on the following actuarial methods and assumptions:

This valuation assumes that the Law Library will fund the Plan on an ad hoc basis, in an amount sufficient to fully fund the obligation over a period not to exceed 30 years. The Normal Cost is the portion of the Actuarial Present Value of benefits allocated to a valuation year. The UAAL is the excess of the Entry Age Normal Actuarial Accrued Liability over the Market Value of Assets.

The total OPEB liability for the June 30, 2023 and 2022 measurement dates were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry-Age Normal Cost Method
Inflation	2.50%
Salary Increases	2.75% per year
Investment rate of return	6.25% ; based on assumed long-term return on plan assets assuming 100% funding through CERBT using the Building Block Method
Healthcare cost trend rates	4% per year
Mortality Rate Table	Based of 2021 CalPERS Mortality for Miscellaneous and Schools Employees for 2023 Based of 2017 CalPERS Mortality for Miscellaneous and Schools Employees for 2022

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) was used and developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage using geometric means and by adding expected inflation. The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized in the following table as of June 30, 2023 and 2022, the measurement dates:

<u>Asset Class Component</u>	<u>Percentage of Portfolio</u>	<u>Assumed Growth Return</u>
All Equities	40%	7.545%
All Fixed Income	43%	4.250%
Real Estate Investment Trusts	8%	7.250%
All Commodities	4%	7.545%
Treasury Inflation Protected Securities (TIPS)	5%	3.000%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the total OPEB liability was 6.25% for both measurements dates June 30, 2023 and 2022. The projection of cash flows used to determine the discount rate assumed that the Law Library contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was determined to be the long-term expected rate of return on OPEB plan investments.

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 8 – Other Postemployment Benefits (“OPEB”) (Continued)**

**B. Net OPEB Liability (Continued)**

*Change in the Net OPEB Liability*

The following table shows the changes in net OPEB liability recognized over the measurement period of July 1, 2022 to June 30, 2023.

	Increase (Decrease)		
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2022	\$ 5,969,728	\$ 2,223,900	\$ 3,745,828
Changes Recognized for the Measurement Period:			
Service cost	151,493	-	151,493
Interest on the total OPEB liability	367,606	-	367,606
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(260,340)	-	(260,340)
Changes of assumptions	(51,103)	-	(51,103)
Contributions from the employer	-	327,541	(327,541)
Contributions from the employee	-	-	-
Actual investment income	-	80,036	(80,036)
Actual payments from trust	-	-	-
Actual payments from employer	(327,541)	(327,541)	-
Administrative expenses	-	(1,896)	1,896
Net Changes	(119,885)	78,140	(198,025)
Balance at June 30, 2023	<u>\$ 5,849,843</u>	<u>\$ 2,302,040</u>	<u>\$ 3,547,803</u>

The following table shows the changes in net OPEB liability recognized over the measurement period of July 1, 2021 to June 30, 2022.

	Increase (Decrease)		
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2021	\$ 5,783,788	\$ 2,544,277	\$ 3,239,511
Changes Recognized for the Measurement Period:			
Service cost	147,438	-	147,438
Interest on the total OPEB liability	356,167	-	356,167
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(3,699)	-	(3,699)
Changes of assumptions	-	-	-
Contributions from the employer	-	313,966	(313,966)
Contributions from the employee	-	-	-
Actual investment income	-	(318,238)	318,238
Actual payments from trust	-	-	-
Actual payments from employer	(313,966)	(313,966)	-
Administrative expenses	-	(2,139)	2,139
Net Changes	185,940	(320,377)	506,317
Balance at June 30, 2022	<u>\$ 5,969,728</u>	<u>\$ 2,223,900</u>	<u>\$ 3,745,828</u>

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 8 – Other Postemployment Benefits (“OPEB”) (Continued)**

**B. Net OPEB Liability (Continued)**

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate*

The net OPEB liability of the Library, as well as what the Law Library's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) follows:

Measurement Date	Plan's Net OPEB Liability		
	Discount Rate -1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate +1% (7.25%)
June 30, 2023	\$ 4,266,582	\$ 3,547,803	\$ 2,953,341
June 30, 2022	\$ 4,464,077	\$ 3,745,828	\$ 3,149,597

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The net OPEB liability of the Law Library, as well as what the Library's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (3%) or one percentage point higher (5%) than current healthcare cost trend rates follows:

Measurement Date	Plan's Net OPEB Liability		
	1% Decrease	Current Trend	1% Increase
June 30, 2022	\$ 2,871,156	\$ 3,547,803	\$ 4,384,037
June 30, 2021	\$ 3,007,637	\$ 3,745,828	\$ 4,657,006

**C. OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB**

For the years ended June 30, 2023 and 2022, the Law Library recognized OPEB expense of \$454,449 and \$440,793, respectively, with details as follows:

	2023	2022
Service Cost	\$ 151,493	\$ 147,438
Interest on Total OPEB Liability	367,606	356,167
Expected Return on Assets	(138,934)	(158,950)
Recognition of Experience (gain)/loss deferrals	(100,356)	(72,660)
Recognition of Assumption Change deferrals	123,736	129,173
Recognized Investment (Gains)/Losses deferrals	49,008	37,486
Administrative Expense	1,896	2,139
Total OPEB Expense	<u>\$ 454,449</u>	<u>\$ 440,793</u>

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Note 8 – Other Postemployment Benefits (“OPEB”) (Continued)**

**C. OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB (Continued)**

The Law Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2023		2022	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Difference between expected and actual experience	\$ 1,727	\$ (540,909)	\$ 2,104	\$ (381,302)
Changes in assumptions	684,615	(45,666)	813,788	-
Difference between projected and actual return on assets				
OPEB plan investments	219,245	-	209,355	-
Total	<u>\$ 905,587</u>	<u>\$ (586,575)</u>	<u>\$ 1,025,247</u>	<u>\$ (381,302)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in future OPEB expenses based on expected average remaining service lifetime for the measurement periods as follows:

Year Ending June 30	Deferred Outflows/(Inflows) of Resources	Year Ending June 30	Deferred Outflows/(Inflows) of Resources
	2023		2022
2024	\$ 75,457	2023	\$ 93,741
2025	71,554	2024	96,810
2026	130,596	2025	92,907
2027	53,813	2026	151,949
2028	69,851	2027	75,168
Thereafter	(82,259)	Thereafter	133,370
Total	<u>\$ 319,012</u>	Total	<u>\$ 643,945</u>

**Note 9 – Risk Management**

The Law Library is expensed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The Law Library is insured for all risks of loss through insurance companies. The following is a summary of the insurance policies carried by the Law Library as of June 30, 2023:

Insurance	Amounts	Deductible
Worker's compensation	\$ 1,000,000	N/A
Earthquake	10,000,000	25,000
Flood	10,000,000	50,000
ACIP Crime	1,000,000	2,500
Special Property Insurance Program	100,000,000	50,000
Boiler & Machinery	100,000,000	50,000
General Liability Program	25,000,000	50,000
Cyber Liability Program	25,000,000	50,000

**Los Angeles County Law Library**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Note 10 – Contingent Liabilities**

The Law Library is not aware of potential material claims that have been filed against them. The outcome of any claims is not presently determinable, but the resolution of these claims is not expected to have a significant impact on the financial condition of the Law Library.

**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**

**Los Angeles County Law Library**  
**Required Supplementary Information (Unaudited)**  
**Schedule of the Law Library's Proportionate Share of the Net Pension Liability and Related Ratios**  
**For the Years Ended June 30, 2023 and 2022**

Measurement Period	Last Ten Fiscal Years <sup>1</sup>					
	2013-14 <sup>1</sup>		2014-15		2015-16	2016-17
	Classic	PEPRA	Classic	PEPRA		
Proportion of the Net Pension Liability	-0.002750%	0.000020%	-0.002750%	0.000020%	0.031017%	0.029050%
Proportionate Share of the Net Pension Liability	\$ (170,833)	\$ 1,048	\$ 1,236,782	\$ (2,909)	\$ 2,683,917	\$ 2,880,776
Covered Payroll	\$ 2,156,949	\$ 311,812	\$ 2,080,358	\$ 204,804	\$ 2,323,308	\$ 2,170,427
liability as a percentage of its covered payroll	-7.92%	0.34%	59.45%	-1.42%	115.52%	132.73%
Plan Fiduciary net position as a percentage of the total pension liability	100.75%	83.01%	93.34%	103.72%	88.23%	88.24%

<sup>1</sup> Historical information is presented only for measurement periods after GASB 68 implementation in 2013-14.



**Los Angeles County Law Library**  
**Required Supplementary Information (Unaudited)**  
**Schedule of the Law Library's Proportionate Share of the Net Pension Liability and Related Ratios (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Last Ten Fiscal Years**

<b>Measurement Period</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Proportion of the Net Pension Liability	0.028810%	0.032505%	0.035733%	0.014575%	0.043821%
Proportionate Share of the Net Pension Liability	\$ 2,775,910	\$ 3,330,753	\$ 3,887,855	\$ 788,233	\$ 5,061,711
Covered Payroll	\$ 2,118,653	\$ 2,291,091	\$ 2,455,496	\$ 2,231,983	\$ 2,640,773
liability as a percentage of its covered payroll	131.02%	145.38%	158.33%	35.32%	191.68%
Plan Fiduciary net position as a percentage of the total pension liability	88.54%	86.65%	84.75%	97.04%	81.10%

**Los Angeles County Law Library  
Required Supplementary Information (Unaudited)  
Schedule of Contributions - Pensions  
For the Years Ended June 30, 2023 and 2022**

**Last Ten Fiscal Years**

<b>Fiscal Year:</b>	<u>2013-14<sup>1</sup></u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Actuarially Determined Contribution	\$ 285,076	\$ 273,383	\$ 278,176	\$ 292,226	\$ 296,357
Contribution in Relation to the Actuarially Determined Contribution	<u>(285,076)</u>	<u>(273,383)</u>	<u>(278,176)</u>	<u>(292,226)</u>	<u>(296,357)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll <sup>2</sup>	<u>\$ 2,468,761</u>	<u>\$ 2,285,162</u>	<u>\$ 2,170,427</u>	<u>\$ 2,118,653</u>	<u>\$ 2,291,091</u>
Contributions as a Percentage of Covered Payroll	<u>11.55%</u>	<u>11.96%</u>	<u>12.82%</u>	<u>13.79%</u>	<u>12.94%</u>

<sup>1</sup> Historical information is presented only for measurement periods after GASB 68 implementation in 2013-14.

<sup>2</sup> 2023 Payroll was assumed to increase from 2022 by the 2.75 percent payroll growth assumption.

**Note to Schedule:**

Change in Benefit Terms: There were no changes in benefit term.

Changes of Assumptions: In 2022, the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. In 2021, 2020 and 2019, there were no changes. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

**Los Angeles County Law Library**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Contributions - Pensions (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

**Last Ten Fiscal Years**

<b>Fiscal Year:</b>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-2022</u>	<u>2022-2023</u>
Actuarially Determined Contribution	\$ 389,154	\$ 492,592	\$ 550,822	\$ 627,100	\$ 738,045
Contribution in Relation to the Actuarially Determined Contribution	<u>(389,154)</u>	<u>(492,592)</u>	<u>(550,822)</u>	<u>(627,100)</u>	<u>(738,045)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll <sup>2</sup>	<u>\$ 2,291,091</u>	<u>\$ 2,455,496</u>	<u>\$ 2,231,983</u>	<u>\$ 2,640,773</u>	<u>\$ 2,713,394</u>
Contributions as a Percentage of Covered Payroll	<u>16.99%</u>	<u>20.06%</u>	<u>24.68%</u>	<u>23.75%</u>	<u>27.20%</u>

**Los Angeles County Law Library**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios**  
**For the Years Ended June 30, 2023 and 2022**

**Last Ten Fiscal Years**

Measurement period	2016-17 <sup>1</sup>	2017-18	2018-19	2019-20	2020-21
<b>Total OPEB liability</b>					
Service cost	\$ 108,640	\$ 111,628	\$ 114,698	\$ 95,599	\$ 98,227
Interest	278,115	297,273	311,347	296,676	305,605
Experience (Gains)/ Losses	-	-	-	-	(215,483)
Differences between expected and actual experience	-	-	(401,006)	3,235	-
Changes of assumptions	-	-	-	-	1,072,134
Benefit payments, including refunds of employee contributions	(40,000)	(150,000)	(233,108)	(257,247)	(258,405)
<b>Net change in total OPEB liability</b>	<u>346,755</u>	<u>258,901</u>	<u>(208,069)</u>	<u>138,263</u>	<u>1,002,078</u>
<b>Total OPEB liability - beginning</b>	<u>4,245,860</u>	<u>4,592,615</u>	<u>4,851,516</u>	<u>4,643,447</u>	<u>4,781,710</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 4,592,615</u></u>	<u><u>\$ 4,851,516</u></u>	<u><u>\$ 4,643,447</u></u>	<u><u>\$ 4,781,710</u></u>	<u><u>\$ 5,783,788</u></u>
<b>OPEB fiduciary net position</b>					
Contributions - employer	-	-	143,108	167,247	\$ 168,405
Contributions - employee	-	-	-	-	-
Investment income	147,500	132,557	149,935	118,792	435,303
Benefit payments, including refunds of employee contributions	(40,000)	(150,000)	(233,108)	(257,247)	(258,405)
Other	(1,775)	(1,897)	(1,812)	(1,897)	(2,066)
<b>Net change in plan fiduciary net position</b>	<u>105,725</u>	<u>(19,340)</u>	<u>58,123</u>	<u>26,895</u>	<u>343,237</u>
<b>Plan fiduciary net position - beginning</b>	<u>2,029,637</u>	<u>2,135,362</u>	<u>2,116,022</u>	<u>2,174,145</u>	<u>2,201,040</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 2,135,362</u></u>	<u><u>\$ 2,116,022</u></u>	<u><u>\$ 2,174,145</u></u>	<u><u>\$ 2,201,040</u></u>	<u><u>\$ 2,544,277</u></u>
<b>Net OPEB liability - ending (a) - (b)</b>	<u><u>\$ 2,457,253</u></u>	<u><u>\$ 2,735,494</u></u>	<u><u>\$ 2,469,302</u></u>	<u><u>\$ 2,580,670</u></u>	<u><u>\$ 3,239,511</u></u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<u>46.50%</u>	<u>43.62%</u>	<u>46.82%</u>	<u>46.03%</u>	<u>43.99%</u>
<b>Covered-employee payroll</b>	<u>\$ 2,193,942</u>	<u>\$ 1,631,171</u>	<u>\$ 1,613,171</u>	<u>\$ 2,366,358</u>	<u>\$ 2,310,228</u>
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	<u>112.00%</u>	<u>167.70%</u>	<u>153.07%</u>	<u>109.06%</u>	<u>140%</u>

<sup>1</sup> Historical information is presented only for measurement periods after GASB 75 implementation in 2016-17.

**Los Angeles County Law Library**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

Last Ten Fiscal Years

Measurement period	2021-22	2022-23
<b>Total OPEB liability</b>		
Service cost	\$ 147,438	\$ 151,493
Interest	356,167	367,606
Experience (Gains)/ Losses	(3,699)	(260,340)
Differences between expected and actual experience	-	-
Changes of assumptions	-	(51,103)
Benefit payments, including refunds of employee contributions	(313,966)	(327,541)
<b>Net change in total OPEB liability</b>	185,940	(119,885)
<b>Total OPEB liability - beginning</b>	5,783,788	5,969,728
<b>Total OPEB liability - ending (a)</b>	\$ 5,969,728	\$ 5,849,843
 <b>OPEB fiduciary net position</b>		
Contributions - employer	\$ 313,966	\$ 327,541
Contributions - employee	-	-
Investment income	(318,238)	80,036
Benefit payments, including refunds of employee contributions	(313,966)	(327,541)
Other	(2,139)	(1,896)
<b>Net change in plan fiduciary net position</b>	(320,377)	78,140
<b>Plan fiduciary net position - beginning</b>	2,544,277	2,223,900
<b>Plan fiduciary net position - ending (b)</b>	\$ 2,223,900	\$ 2,302,040
<b>Net OPEB liability - ending (a) - (b)</b>	\$ 3,745,828	\$ 3,547,803
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	37.25%	39.35%
<b>Covered-employee payroll</b>	\$ 2,498,449	2,852,462
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	150%	124%

**Los Angeles County Law Library**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Contributions - Other Postemployment Benefits Plan**  
**For the Years Ended June 30, 2023 and 2022**

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**Last Ten Fiscal Years**

**Other Postemployment Benefits Plan**

<b>Fiscal Year:</b>	<u>2016-17<sup>1</sup></u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Actuarially Determined Contribution <sup>2</sup>	N/A	N/A	N/A	N/A	N/A
Contribution in Relation to the Actuarially Determined Contribution	-	-	143,108	167,247	168,405
Contribution Deficiency (Excess)	\$ -	\$ -	\$ 143,108	\$ 167,247	\$ 168,405
Covered-employee Payroll	<u>\$ 2,193,942</u>	<u>\$ 1,631,171</u>	<u>\$ 1,613,171</u>	<u>\$ 2,366,358</u>	<u>\$ 2,310,228</u>
Contributions as a Percentage of Covered-employee Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>8.87%</u>	<u>7.07%</u>	<u>7.29%</u>

<sup>1</sup> Historical information is presented only for measurement periods after GASB 75 implementation in 2016-17.

<sup>2</sup> The actuarially determined contribution was not calculated. The assumption used was that the Law Library contributes on an ad hoc basis in an amount sufficient to fully fund the obligation over a period not to exceed 30 years. Moreover, there are no statutorily or contractually established contribution requirements.

**Los Angeles County Law Library**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Contributions - Other Postemployment Benefits Plan (Continued)**  
**For the Years Ended June 30, 2023 and 2022**

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**Last Ten Fiscal Years**

**Other Postemployment Benefits Plan**

<b>Fiscal Year:</b>	<u><b>2021-22</b></u>	<u><b>2022-23</b></u>
Actuarially Determined Contribution <sup>2</sup>	N/A	N/A
Contribution in Relation to the Actuarially Determined Contribution	<u>313,966</u>	<u>327,541</u>
Contribution Deficiency (Excess)	<u>\$ 313,966</u>	<u>\$ 327,541</u>
Covered-employee Payroll	<u>\$ 2,498,449</u>	<u>\$ 2,852,462</u>
Contributions as a Percentage of Covered-employee Payroll	<u>12.57%</u>	<u>11.48%</u>

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (“*Government Auditing Standards*”), the financial statements of the business-type activities of the Los Angeles County Law Library (the “Law Library”), as of and for the year ended June 30, 2023, and the related notes to the finance statements, which collectively comprise the Law Library’s basic financial statements, and have issued our report thereon dated November 13, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Law Library’s internal control over financial reporting (“internal control”) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Law Library’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Law Library’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Law Library’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California  
Page 2

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*The PwC Group, LLP*

Santa Ana, California  
November 13, 2023

**MEMORANDUM**

**DATE:** November 15, 2023  
**TO:** Board of Law Library Trustees  
**FROM:** Marcelino Juarez, Finance Manager  
**VIA:** Sandra Levin, Executive Director  
**RE:** Review of 1<sup>st</sup> Quarter FY24 Performance as Compared to Budget

Staff is pleased to report year-to-date, overall, favorable financial results for the 1<sup>st</sup> quarter of fiscal year 2023-24. The 1<sup>st</sup> quarter financial statements are provided concurrently as a separate item on the Consent Agenda. Details and explanations of significant items are provided below.

**Income**

Court fees – Staff was conservative in its 1<sup>st</sup> quarter budget as a result of continued uncertainties created by COVID-19 and we therefore exceeded budget expectations for 1<sup>st</sup> quarter. However, the 9% favorable variance must be tempered by uncertainties surrounding the overall state of the economy. Nevertheless, this is welcome news as we head into the next quarter.

As a side note, staff is pleased to see court fees increased 18% over last fiscal year’s 1<sup>st</sup> quarter. To us, this indicates at least stability and the possibility that we are slowly inching back up towards pre-COVID19 figures.

Month	2022-23	2023-24	\$ Diff.	% Diff.
	Actual	Actual		
Jul	582,558	673,890	91,332	16%
Aug	559,688	663,044	103,357	18%
Sep	640,432	765,961	125,530	20%
	1,782,677	2,102,896	320,219	18%

Parking – No parking revenue was budgeted in FY2024 as result of the shutdown in early August 2022 and none was received.

Library Services – Library services have been slowly stabilizing. Revenue from room rental and copy center have exceeded budget expectations. The 12% unfavorable variance is simply a timing variance as the sponsorship funds for course registration are delayed.

Interest – Although it is a relatively small line item, interest revenue through the County is exceeding budget expectations. The annual accrued earning rate has increased from 2% at this time last year, to 3.83% as of 9/30/2023. This, along with an increased cash balance (from State one-time funding), have allowed us to be over budget by almost 60%.



### **Expense**

Staff – The 11% favorable variance in staff expense (salaries and benefits) is primarily due to continued vacancies and delays in hiring as a result of the current labor market.

Electronic Resource Subscriptions (ERS) – Staff expects the current 4.2% favorable variance to diminish as the year progresses.

Library Materials – Staff expects the 6.3% favorable variance to diminish as the year progresses and more purchases are approved.

Facilities – Overall purchases in facilities are on target and meeting budget expectations. The 6.8% favorable variance is expected to diminish as the year progresses.

Technology & Data –At the moment, we are 34% under budget primarily due to lower than expected software and hardware costs, but we have also yet to spend funds allocated to services in this category. Staff expects to be on budget later in the year.

Professional Development – The 5.3% favorable variance is primarily due to lower than expected AALL registration costs due to a grant.

Communications & Marketing – The favorable variance is primarily due to delays in one-time funding project costs. Staff expects this to diminish as the year progresses.

Professional Services - The favorable variance is primarily due to delays in one-time funding project costs. Staff expects this to diminish as the year progresses.

Depreciation – Overall depreciation expense is on target and meeting budget expectations.

Investment Gain (Loss) – The favorable variance in the Library’s Zero-Coupon Treasury Bill investment reflects only the value that would be realized if sold before maturity. It is a result of the market stabilization despite financial uncertainties created by COVID-19 and other world events. This gain is hypothetical as sales are not recommended at this time. Nonetheless, the full value is assured if held until maturity date.

Extraordinary Income – As a result of another successful campaign by CCCLL, the State allocated approximately \$1M to county law libraries in California from its budget to back-fill court fee to offset the lost filing fee revenue anticipated to result from the expansion of eligibility for fee waivers. Of this amount, LA Law Library received \$231K.

Extraordinary Expense – There is no extraordinary expense budgeted for FY2024.

### **Summary**

Overall, staff is pleased with this quarter’s results. As the year progresses, staff will continue to provide the Board monthly updates. Staff welcomes the Board’s comments and suggestions regarding any areas of this report.



FY 2022-23 YTD Actual	FY 2023-24 Q1 Results			
	Budget	Actual	\$ Fav (Unf)	% Fav (-)

**Summary:**

**Income**

L.A. Superior Court Fees	1,782,677	1,929,172	2,102,896	173,724	9.0%
Interest	45,196	99,188	155,016	55,829	56.3%
Parking	50,425	0	0	0	0.0%
Library Services	99,043	117,799	103,132	(14,667)	-12.5%
<b>Total Income</b>	<b>1,977,341</b>	<b>2,146,159</b>	<b>2,361,044</b>	<b>214,885</b>	<b>10.0%</b>

**Expense**

Staff (payroll + benefits)	1,511,844	1,702,571	1,512,338	190,233	11.2%
Electronic Resource Subscriptions	134,759	147,040	140,848	6,193	4.2%
Library Materials	406,898	442,293	414,358	27,936	6.3%
Library Materials Transferred to Assets	(406,898)	(442,293)	(414,358)	(27,936)	6.3%
Facilities	232,862	292,246	272,261	19,985	6.8%
Technology & Data	38,111	82,548	33,676	28,338	34.3%
General	18,120	19,898	18,559	1,339	6.7%
Professional Development	10,318	14,185	13,427	758	5.3%
Communications & Marketing	532	28,590	64	28,526	99.8%
Travel & Entertainment	24	89	44	45	50.5%
Professional Services	15,255	33,527	9,502	24,025	71.7%
Depreciation	601,761	582,411	578,591	3,819	0.7%
<b>Total Expenses</b>	<b>2,563,585</b>	<b>2,903,105</b>	<b>2,579,311</b>	<b>323,795</b>	<b>11.2%</b>

**Net Income (Loss)**

Investment Gain (Loss) <sup>1</sup>	(6,246)	2,500	70,280	67,780	2711.2%
Extraordinary Income	0	0	231,510	231,510	0.0%
Extraordinary Expense	100,000	0	0	0	0.0%
<b>Net Income Including Extraordinary Items</b>	<b>(692,490)</b>	<b>(754,446)</b>	<b>83,523</b>	<b>837,970</b>	<b>111.1%</b>

**Capitalized Expenditures**

	0	29,000	0	29,000	100.0%
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FY 2022-23 YTD Actual	FY 2023-24 YTD			
	Budget	Actual	\$ Fav (Unf)	% Fav (-)

**Summary:**

**Income**

L.A. Superior Court Fees	1,782,677	1,929,172	2,102,896	173,724	9.0%
Interest	45,196	99,188	155,016	55,829	56.3%
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Library Services	99,043	117,799	103,132	(14,667)	-12.5%
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**Expense**

Staff (payroll + benefits)	1,511,844	1,702,571	1,512,338	190,233	11.2%
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Professional Services	15,255	33,527	9,502	24,025	71.7%
Depreciation	601,761	582,411	578,591	3,819	0.7%
Total Expenses	2,563,585	2,903,105	2,579,311	323,795	11.2%
<b>Net Income (Loss)</b>	<b>(586,244)</b>	<b>(756,946)</b>	<b>(218,267)</b>	<b>538,680</b>	<b>71.2%</b>
Investment Gain (Loss) <sup>1</sup>	(6,246)	2,500	70,280	67,780	2711.2%
Extraordinary Income	0	0	231,510	231,510	0.0%
Extraordinary Expense	100,000	0	0	0	0.0%
Net Income Including Extraordinary Items	(692,490)	(754,446)	83,523	837,970	111.1%
<b>Capitalized Expenditures</b>	<b>0</b>	<b>29,000</b>	<b>0</b>	<b>29,000</b>	<b>100.0%</b>



**MEMORANDUM**

**DATE:** November 15, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director  
Janine Liebert, Director, Public & Legal Education

**RE:** Review and Acceptance of Pro Bono Week After-Report

**INTRODUCTION AND SUMMARY**

This is an informational item only and no action by the Board is required.

As you are aware, during the National Pro Bono Celebration, LA Law Library hosted its 12th annual Pro Bono Week (PBW) Celebration from October 23 through October 28, 2023 as an online and in-person event. The week was both challenging and exciting for the Law Library and our patrons as we adapted formats, outreach and content to adapt to evolving circumstances. We consider the week to have been an enormous success! This report summarizes the activities and provides some perspective on the week-long effort.

Questions and comments from the Board are welcome.

**VISION AND MISSION**

The Law Library’s vision and mission statements call for the Library to be a “vibrant community education center in Los Angeles County,” “a leader in providing public access to legal knowledge” and “a navigator facilitating access to the legal system.” Each year presents new and unique challenges to achieving those goals. Many partner organizations have not resumed in-person workshops and clinics. The lingering effects of the pandemic still limit access for some patrons, while other were eager to engage in person. In order to maximize access to the services and resources, Staff adopted the ambitious approach of providing three different types of events: in person; live online; and pre-recorded. Moreover, the programming adjusted to current community needs, targeting new and timely topics, as described below. In total, there were 60+ important programs!

In short, the Pro Bono Week team once again pulled off an impressive week that publicly and effectively implemented the Library’s goals providing useful and timely information to a broad segment of the legal community and general public.

**GENERAL STATISTICS**

Although we do not have the ability to track service statistics in detail because of the large number of events and providers participating, some very basic statistics about the week are:

More than 45 different live events, classes and programs throughout the week;



More than 65 different subject areas covered;  
More than 5 new video recordings created, more than 30 video recordings posted during Pro Bono Week and more than 10 recorded that are being posted to our website for ongoing use;  
More than 40 legal aid and social service providers participating;  
More than 50 different social media postings about the events;  
More than 500+ new organizations and followers shared and posted on their social media platforms;  
More than 200 online calendars promoted PBW events;  
More than 1250 pre-registrations for events;  
More than 1000 attendees at events  
In addition, the Pro Bono Week website was visited more than 2200 times by 130 different cities across the world. Los Angeles had the most hits with 43.72%. Long Beach and Pasadena were the next highest audiences.

### **CLASSES AND PROGRAMS**

As we continue to face the challenges of the pandemic, the Library chose to make the amazing resources of Pro Bono Week available in different formats to fit the needs of our patrons and the realities of COVID-19. Depending on the nature of the topic and the likely need for audience participation, some classes were produced as live, interactive Zoom sessions, while others were recorded ahead of time and made available as “on-demand” recordings. For topics and audiences where the digital divide looms large or where hand-on assistance is vital, the Library offered in-person classes, as well.

The live on-line sessions featured real-time Q&A with the presenters through Zoom’s text Q&A feature, which saw heavy use for many classes. All class attendees, at live, recorded and in-person sessions, received written instructional materials in electronic format to assist in their understanding and allow them to take the next step in addressing their legal issue. In total, Pro Bono Week featured 24 live Zoom, 18 in-person and 15 new on-demand programs (in addition to our regular, impressive catalog of on-demand videos). Recordings of nearly all Zoom classes, and some in-person sessions, will continue to be made available after Pro Bono Week. (See attached list of partnering organizations.)

Once again, Pro Bono Week featured “Ask a Lawyer” sessions, a format developed by the Library during the pandemic, in which an attorney or panel of attorneys answer individual patron questions live via Zoom. This allows a large number of patrons to receive invaluable information on the basics of their legal situation, in a relatively short period of time, maximizing volunteer and staff time to help as many people as possible. The sessions are moderated by two staff members, one of whom manages the queue of questions and reads them aloud to the attorney(s), while another refers patrons to online, library and partner resources via chat so they can take the next step with their legal problem based on the attorney’s input. Each session is limited to a particular topic. Topics covered during Pro Bono Week included landlord-tenant law, probate and estate planning, child custody, support & visitation and criminal law. Patron feedback from these sessions was very positive.

*In-Person Classes:* Pro Bono Week offered 18 on-site, in-person classes, workshops, and clinics, as the library seeks to find a balance between in-person and online classes, workshops, and clinics. We selected classes for in-person format based on the topic and likely audience, keeping in mind the persistent “digital divide” that has significantly





affected many of our patrons during the pandemic, as well as the degree of hands-on, in-person assistance likely to be needed. Classes taught on-site included: two classes for petitioners seeking to become a court-appointed conservator; an internally taught class on legal writing for laypeople, a know-your-rights class on special education law and back-to-back classes on civil appeals.

*Community Connections:* Our Community Connections program participated in Pro Bono Week for the first time this year. Our Community Resource Specialist taught a Tech Tutorial two weeks ahead of Pro Bono Week for those who wished to participate in Zoom classes during the week but did not know how. Participants received assistance setting up an email and practicing registering for and participating in Zoom classes at LA Law Library. During the week, there was a Resume Workshop where the Community Resource Specialist helped patrons seeking employment to create or update their resume. In collaboration with the Housing Rights Center, there was also a two-part class on tips and tools when searching and applying for Affordable Housing in LA County. This class was well attended and resulted in many follow up meetings between patrons and the Community Resource Specialist.

*COVID-19 Related Topics:* In order to accommodate and serve as many people as possible during the pandemic, staff worked to develop a wide range of classes with special emphasis on topics in high demand due to the effects of COVID-19, such as landlord-tenant law, restraining orders for protection and challenges faced by renters in securing affordable housing. Many of the classes held covered specific topics of need for Law Library patrons and the general public; certain subjects – such as housing rights – were addressed in as many as nine separate classes.

Multiple classes were also held on the subjects of: dealing with debt; divorce, families, and children; civil appeals; starting a business; probate and estate planning; and, representing yourself in court. New offerings included classes on legal writing for laypeople, finding affordable housing and special education rights.

Other programming presented internally or by existing partners included the appellate self-help series, classes from the internally taught Civil Lawsuit Basics and Business Series and how-to classes on writs, enforcing custody and visitation orders (taught by a Los Angeles Superior Court judge), and adult name changes. Four on-demand classes were taught in Spanish.

The week also featured LAFLA's clinic providing assistance with criminal record expungement and Public Counsel's clinic providing one-on-one counseling on debt and bankruptcy.

*Current Events and Hot Topics:* Highlighted current interest classes included a discussion on LA Mayor Karen Bass' We Are LA pro bono project, presented by attorneys from the Legal Aid Foundation of Los Angeles, Neighborhood Legal Services of Los Angeles, Bet Tzedek and Inner City Law Center and the first in-person meeting of the Law Library's book discussion group since early 2020.

Librarian Katie O'Laughlin facilitated the book discussion, which participants attended in-person as well as on Zoom. The group continued exploring the 2023 theme of environmental justice and climate related topics with a discussion of *Dawn at Mineral King Valley: The Sierra Club, The Disney Company, and the Rise of Environmental Law*,



by Daniel Selmi, who attended the discussion in person! Professor Selmi has an extensive background in environmental law and appellate practice and is the author of two of the “bibles” in environmental law practice, ***State Environmental Law Practice*** (West Publishing) and ***California Environmental Law and Land Use Practice*** (LexisNexis Co.) ***Dawn at Mineral King Valley*** tells the gripping story of the battle to develop the pristine Mineral King Valley (which is nestled in the Sierra Nevada mountains bordering Sequoia National Park) into a ski resort/recreational park. It is a fascinating story and Prof. Selmi shared stories about how he came to write the book, the impact of the lawsuit on environmental law and practice, the evolution of the Sierra Club and much more. The discussion group again drew participants from the legal community, including law librarians from both Loyola and UCLA law schools, a past LALL Beacon of Justice honoree, as well as members of the public.

*Lawyers in the Library:* Volunteer attorneys from Lawyers in the Library – which was originally an in-person program but had been converted to a remote service via internet and phone during the pandemic – were on-site on Friday to provide 15-20 minute consultations with members of the public. Between the on-site Lawyers in the Library session and ongoing phone consultations in October, more than 103 patrons were provided consultations. Family law, probate, landlord/tenant and real estate were the most heavily requested topics.

#### **MINIMUM CONTINUING LEGAL EDUCATION (MCLE)**

For attorneys and paralegals, Pro Bono Week featured 9.5 hours of free, live online MCLE classes and an additional 1.0 hour of free, in-person MCLE, all of which provided practical training in how to represent pro bono clients. This credit hour total represented a new Pro Bono Week record for the amount of free training provided to volunteer attorneys and those interested in pro bono. Subjects covered included providing disaster assistance, providing eviction defense, counseling on debt and bankruptcy, immigration remedies for undocumented immigrants, procedures for appealing SSI and SSDI benefit reductions and setting up guardianships for minors whose parents cannot or will not care for them. Sessions enjoyed strong attendance by attorneys and many members of the general public attended as well. All sessions will continue to be made available as on-demand recordings eligible for MCLE credit through the Library website.

#### **MEDIA AND OUTREACH**

Over 300 on-line calendars across Southern California, statewide and nationally announced LA Law Library’s Pro Bono Week events.

Due to the continuing and growing relationship with the courts, the Executive Office of the court sent e-packets of flyers to all of the courthouses throughout the county, and courthouses were encouraged to post them wherever there was foot traffic. Packets of printed flyers were sent to over 200 independent, city and county libraries who promoted via their Circulation and Reference/Information desks, community bulletin boards and curbside pick-up. In total more than 6000 individual and multi-class flyers were printed and disseminated.

Over 3000 shares, likes and followers happened across our social media platforms. Including by our colleagues at:



- Multiple elected officials from throughout Los Angeles County who share our posts
- Multiple law libraries, including Alameda, Riverside, and San Diego and public libraries, from throughout the United States who shared our posts.
- Multiple public and academic libraries throughout the state and across the county shared and liked our posts.

This year we saw substantial growth within our social media platforms. From early promotion across all platforms, we saw a steady increase in weekly class registrations. During the promotional period of Pro Bono Week we had over 1200 views on our Instagram stories, 150+ engagement on our Facebook posts, and over 2000 organic shares to our audience. The total engagement audience reached from social media was over 75,000 people locally and statewide.

Examples of Promotional Links:

<https://www.eventbrite.com/cc/pro-bono-week-2022-1170699>

<https://www.discoverlosangeles.com/event/2022/10/24/la-law-library-pro-bono-week-2022>

<https://downtownla.com/do/la-law-library-pro-bono-week-2022>

<https://twitter.com/lalawlibrary?lang=en>

<https://www.instagram.com/lalawlibrary/?hl=en>

<https://www.theeastsiderla.com/>

<https://abc7.com/community/calendar/>

<https://ktla.com/#/>

<https://elclasificado.com/losangeles>

### **LOGISTICS**

The Facilities Department handled setup for the in-person programs. Much of this was accomplished the Friday before Pro Bono Week. The Training Center did require reconfigurations between Tuesday and Wednesday.

Piece by Piece, a non-profit dedicated to helping and empowering residents who have experienced homelessness, did a showing of artwork in the Reading Room throughout the week and conducted a mosaic workshop on Friday. There was also a vaccination clinic from 9 AM to 1 PM on Friday presented by 986 Pharmacy, in coordination with the Los Angeles County Department of Public Health on Friday – offering vaccines for COVID-19, flu, and Monkey Pox. These required setup, and removal afterwards, of awnings, tables and chairs outside the main front entrance to the Law Library and within the Law Library.



Directional signs were placed as needed to direct patrons to the proper location. The large banner on the railing at the front of the Library facing 1<sup>st</sup> Street was hung well in advance of Pro Bono Week. Signage for Friday's Lawyers in the Library was also well-established and was used again for this event.

The Facilities Department also coordinated the planning and placement of lunches and beverages provided for attorneys and volunteers as needed throughout the week.

### TECHNOLOGY

Pro Bono Week technology needs this year followed the same model used last year. A hybrid environment brought content to remote patrons via the Internet as well as reaching live audiences with technology setups in the main reading room, training center and 70's alcove. This year the Information Technology team set up computer laptops, projectors, screens, video capture equipment and audio equipment in the main reading room, and a zoom setup for a hybrid book discussion giving the book author the opportunity to talk face-to-face with attendees onsite and remotely. We created a 2023 Pro Bono Week master calendar to organize event entries using Outlook, which was shared by staff. We created a studio room that was used for live-streams for speakers. Our small IT team set up and supported all of the technology for these efforts.

In order to make virtual classes a reality our IT staff devised a way to enable our presenters to record their presentations in a video format they could send to us so we could edit them and make them available via our website during PBW (adding LALL-specific introductions, website links and other pertinent information). IT staff worked onsite and remotely to provide technology support for our end users. We also hosted 25 Zoom classes and recorded the majority of the sessions to be viewed "on-demand" from our website later. In the Main Branch IT recorded 1 in person session. Nearly 50 videos were created and/or edited by IT Staff to be uploaded and viewed online including PBW class videos, and on-demand and promotional library introduction videos.

In order to facilitate collaborative resources such as remote file sharing and video broadcasting, the library utilized the third-party services of Dropbox, Vimeo and Zoom. Dropbox was used as a repository for large files received from presenters to be shared with LALL staff. IT staff scanned all incoming files for potential viruses before their final placement online. Vimeo was used as a broadcasting platform for our video content, a service similar to YouTube but with added content control and without random advertising. Two zoom accounts were used to host the 25 webinars scheduled throughout PBW week, some of which ran at the same time.

We were able to provide closed captioning for our hearing-impaired patrons in all Zoom presentations this year. We utilized a computer speech recognition service instead of human translation services so the cost to provide this greater access was greatly reduced.

### WEBSITE AND PRINT MATERIALS

As in the past, this year's website was broken into the following sections:

- Live Zoom Classes
- In-Person
- On-Demand



- Frequently Asked Questions (FAQ)
- Downloads
- Partners
- Contact Us

The listings for live Zoom presentations as well as on-demand classes had short descriptions visible, enticing the public to look more closely. If they clicked on the “Read More” button, an in-depth version of the description was then displayed, including presenter information, as well as a button allowing them to register for the class by transferring them to our main website. The site can still be seen at: <http://probonoweek.lalawlibrary.org/>.

The flyer this year underwent a redesign from previous years. New images were added to keep the flyer public-friendly and inviting. The back of the flyer featured a listing by subject area of all Live Zoom and In Person classes as well as the On-Demand classes that the public could access anytime during the week. Adding the categories this way also provided patrons an in depth look at the variety of programs we offer.

#### **CONCLUSION**

Pro Bono Week was a tremendous success, due to the hard work of nearly every employee at LA Law Library as well as dozens of volunteers.

#### **RECOMMENDATION**

Staff is not requesting any action at this time, but please do not hesitate to ask any questions or make any suggestions.



#### **QUOTES FROM PRESENTERS AND VOLUNTEERS ABOUT THEIR EXPERIENCES**

It was a pleasure to participate in the PRO BONO WEEK. Looking forward to continuing our collaboration with the Law Library.

Thank you so much for giving us space to discuss the Tenant Power Toolkit during Pro Bono Week!

Thank YOU for hosting and helping our efforts to get pro bono involvement.

Thank you very much! It was a great experience. We'll see you next year.

Thank you again to you and your team for hosting us Tuesday evening!

Thank you so much, it's been a real joy volunteering this year.

Thank you for hosting today's training!

Great to be part of it!

#### **QUOTES FROM PATRONS AND CLIENTS ABOUT THEIR EXPERIENCES**

I've learned more today as a pro se in the last 60 minutes than the last 365 days.

180° difference. I went from being confused and pessimistic to hopeful and optimistic.

It is very helpful because I do not have the resources to have a private consultation.

The instructor was very knowledgeable and she made the class interesting and informative. I have been working as an interpreter for LA Superior Court for 38 going on 39 years, in spite of all my experience I really got a lot of very valuable information today. Thanks for a great class.

Good explanations of main points! Examples were effective and the presenter did well to connect library resources to different parts of IRAC process. Answers to questions were clear and precise.

She is an excellent instructor. I enjoyed the class tremendously. I learned a great deal about the appeal process from her. I like to attend future classes here. She deserves an A+ in my book.

Excellent information. Thank you for everything. Everyone was kind. Thank you.

It gives me more security and more confidence in being able to decide for my next court day.

It covered everything and my husband and I are very grateful to everyone involved.



The instructor is incredible, and calming. She is very patient, kind, clear, but also humorous.

This was a great class. I gained so much important information and a referral.

Helped me with guidelines and also providing locations of other services in case I will need them.

Thank you for letting me know I have good possibilities on my side. I would like to thank you for your professionalism and kindness.

I am very grateful to have this kind of program because it really helps to resolve legal problems.

Cleared up some uncertainty in the process and gave useful information to proceed.

It was a great experience because things that we thought were impossible are possible.

More positive and motivated to seek appropriate solutions for the incident in question.

Grateful. Reassuring. Helpful. Gives peace knowing people out there who want to help.

I am hopeful that I might be headed in the right direction. I feel seen and heard.

Positive, motivating, and encouraging providing tools and info to help.

I feel encouraged to move forward with my case.

I feel more knowledgeable and relaxed knowing what to do and what will come.

Very empowering.

A ton of bricks lifted off my shoulders.

Helpful and restored hope.



**RENEWING PARTNERS, PARTICIPANTS AND COLLABORATORS**

Bet Tzedek Legal Services  
California Court of Appeal-2<sup>nd</sup> District of Appeal  
Colantuono, Highsmith & Whatley, PC  
Community Legal Aid SoCal  
Erin Kapczynski  
Frank Ricker, Attorney at Law  
Gordon Legal Group  
Heart L.A.  
Housing Rights Center (HRC)  
Inner City Law Center  
Katz & Associates  
Kimball, Tirey & St. John LLP  
LACBA Access to Justice Committee  
LA County Library  
Los Angeles Public Library  
LA Superior Court  
Law Offices of James W. Holchin  
Law Offices of Kathleen M. O'Connor  
Law Office of Bryan Hathorn  
Law Office of Michelle C. Hopkins  
Law Office of Patricia J. Erb  
Law Office of Roberta Ponce  
Learning Rights Law Center  
Legal Aid Foundation of Los Angeles (LAFLA)  
Los Angeles Center for Law and Justice  
Los Angeles County Bar Association (LACBA) Veterans Legal Services Project  
Los Angeles Incubator Consortium (LAIC)  
Maria E. Hall, Attorney at Law  
Neighborhood Legal Services of Los Angeles County (NLSLA)  
Pacific Asian Consortium in Employment (PACE Business)  
Piece by Piece  
Public Counsel  
Rorie Law  
The Conservatorship Center  
The Law Office of Zak Fisher

**NEW PARTICIPANTS AND COLLABORATIONS**

BASTA, Inc.  
Latham Watkins  
Law Office of Fritzie Galliani  
Legal Allies  
Tenant Power Toolkit  
We Are LA  
Wright Legal Group





**Staff Presentation Regarding Remote Location  
Update**

**Presented by Senior Librarian Linda Heichman**

**November 15, 2023**