

# AGENDA

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

### REGULAR BOARD MEETING

Wednesday, March 26, 2025

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 [lanaic.lacounty.gov](http://lanaic.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 February 26, 2025 Regular Board Meeting
- 3.2 Review of January Financials and List of February Checks and Warrants
- 3.3 Approval of job description for Library Associate-Executive Office and revisions to job description for Library Technician, Communications

**4.0 DISCUSSION ITEMS**

- 4.1 Recognition of LA Law Library Volunteers with Gratitude for Their Contributions
- 4.2 Presentation of Commendation to retiree Kim Thach for 33 years of service to LA Law Library
- 4.3 Review and Acceptance of FY2024 Audit by Price Paige & Company
- 4.4 Recognition of and thanks to Trustee Kenneth Klein for over 30 years of dedicated service to Board of Trustees of the LA Law Library

**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, April 23, 2025.

POSTED THURSDAY, MARCH 20, 2025 @ 5:00 P.M.

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.**

**February 26, 2025**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, February 26, 2025 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 Mark Juhas  
Judge Laura Seigle  
Kenneth Klein, Esquire  
Judge Rosa Fregoso  
Judge Susan DeWitt  
Judge Cherol Nellon

**Trustees Absent:** Susan Steinhauser, Esquire

**Senior Staff Present:** Katherine Chew, Executive Director

**Also Present:** Marcelino Juarez, Finance Director

President Juhas determined a quorum to be present, convened the meeting at 12:20 pm and thereafter presided. Executive Director, Katherine Chew, recorded the Minutes.

**1.0 PUBLIC COMMENT**

Frank Zález addressed the Board. Mr. Zález brought up the Land Acknowledgment section from the Meeting Agenda. He stated that there were also Spaniards here 300 years ago on these very streets. The Natives here, they were not forced to be Christian. They chose to be Christian. He then stated that he had been threatened by these groups and had been the victim of anti-Christian hate speech when he would remove their posters.

He then went on to state that President Trump and Elon Musk are investigating waste, fraud, and abuse. He stated that in California, by law, you get three sick days and that we do not want anyone taking advantage of that. He then stated that the library material, to him, seemed satisfactory. He then stated that the library has a racially motivated portrait which contains racial profanity, and is unconstitutional.

He then moved on to the library's budget and mentioned a bill for \$16,000 for Lexis Nexis. He suggested that we should audit the library's expenses.

President Juhas thanked Mr. Zález and continued the meeting.

**2.0 PRESIDENT'S REPORT**

### **3.0**      **CONSENT CALENDAR**

#### 3.1 Approval of Minutes of the January 29, 2025 Regular Board Meeting

#### 3.2 Review of December Financials and List of January Checks and Warrants

President Juhas asked the Board if anyone would like an item removed from the Consent Calendar. No items were requested. President Juhas requested a motion to approve the Consent Calendar. So moved by Vice President Seigle, seconded by Judge DeWitt. The motion was approved unanimously 6 – 0.

### **4.0**      **DISCUSSION ITEMS**

#### 4.1 Review and Approval of FY2024-25 Mid-Year Budget and Financials

Finance Director Marcelino Juarez addressed the Board. He discussed how this item was an opportunity to go over the first half of the fiscal year, and to try to predict budget needs for the second half. He discussed how revenues of court fees are up, and that expenses and salaries were lower than budgeted. E.D. Chew commented that it seemed like the majority of filing fees have increased due to unlimited civil filings and unlawful detainers. More people are filing lawsuits. Vice President Seigle asked what the timeline is for next year’s budget. Marcelino stated that this was the starting point. In May we will present a conceptual budget, with the final budget being delivered in June. Vice President Seigle then inquired why an amended budget was necessary. Marcelino stated that this has historically been the Board’s practice, and that these mid-year reviews help to correct expectations. Trustee Klein then discussed how filing fees have sometimes changed radically in the past. Marcelino then mentioned that capital projects have sometimes changed historically as well. President Juhas requested a motion to approve Item 4.1. So moved by Trustee DeWitt, seconded by Trustee Klein. The motion was approved unanimously 6 – 0.

#### 4.2 Review and Approval of Request for Bid Proposals-Elevator Upgrade Project

E.D. Chew stated that we are at the stage to move forward with Mountain Cross completing specs and a bid package for this project. She discussed how we are hoping to break the project up into phases, and to use carried over funds to fix the two most used elevators. Those located in the 70’s Section of the Library. The conservative estimates are \$200,000 for each mechanical upgrade, and \$28,000 for each cosmetic upgrade, for a total of \$456,000. Vice President Seigle inquired how often the elevators get stuck. E.D. Chew stated that none of the elevators had been stuck so far in 2025, but in 2024, they got stuck 2-3 times. President Juhas requested a motion to approve Item 4.2, minus part three of the proposal. So moved by Trustee Fregoso, seconded by Trustee Nellon. The motion was approved unanimously 6 – 0.

#### 4.3 Presentation by Ryan Metheny and Spencer Gales: AI Hallucinations in Legal Research

Ryan Metheny and Spencer Gales presented a PowerPoint to the Board entitled “Risks and Responsibilities in Legal Artificial Intelligence Tools.” The presentation explained the growth of AI in legal research. The presentation highlighted how “AI Hallucinations” generate false, misleading, or made up information which is a serious issue in high-stakes legal contexts where accuracy is critical. The implications for legal professionals could result in inaccurate information and the need for legal professionals to supervise the use of AI generated information. As this trend presents serious risks to pro se and other untrained researchers, they pointed out that the role of public law librarians will need to address how to help patrons understand and mitigate the risks presented when depending on AI in legal research.



**5.0 CLOSED SESSION**

**5.1 PERSONNEL: PUBLIC EMPLOYEE PERFORMANCE EVALUATION  
(G.C. 54957) Title: Executive Director**

The Board went into Closed Session at 12:55pm.

**6.0 RECONVENE IN OPEN SESSION/ CLOSED SESSION ANNOUNCEMENT  
(Pursuant to Government Code §54957.1)-Judge Mark Juhas**

The meeting was reconvened at 1:11pm. The Board voted to make an adjustment to E.D. Katherine Chew's vacation schedule.

**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.

Trustee Fregoso requested an update on the Library's parking structure. E.D. Chew let her know that the Library has hired a civil engineer who has performed testing of the concrete. Once the testing is complete, the engineer will make recommendations concerning the cost effectiveness of repairing the structure with external supports or alternative methods. Once we ascertain which method of repair will be more cost effective, we will bring those findings before the Board.

**8.0 EXECUTIVE DIRECTOR REPORT**

E.D. Chew let the Board know that there will be a volunteer recognition luncheon on March 21, 2025. Trustee Klein will be retiring from the Board on March 26, 2025. Kim Thach will be retiring on March 28, 2025. The Annual Friends Gala will take place on April 9, 2025.

**9.0 ADJOURNMENT**

There being no further business to come before the Board the meeting was adjourned at 1:18pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, March 26, 2025 at 12:15pm.



# Los Angeles County Law Library

## Balance Sheet

As of January 31, 2025

(Provisional and subject to year-end audit adjustments)

	6/30/2024	1/31/2025	YTD
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	16,327,547	16,289,768	(37,779)
Accounts receivable	106,141	138,679	32,538
Other receivable	1,459,580	1,465,645	6,064
Prepaid expenses	362,505	531,128	168,623
<b>Total current assets</b>	<b>18,255,772</b>	<b>18,425,219</b>	<b>169,447</b>
<b>Noncurrent assets</b>			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,379,184	6,587,584	208,400
Capital assets, not being depreciated	749,532	985,789	236,257
Capital assets, being depreciated - net	14,377,557	14,153,027	(224,529)
SBITA assets net of amortization	594,805	594,805	-
<b>Total noncurrent assets</b>	<b>22,419,547</b>	<b>22,639,675</b>	<b>220,128</b>
<b>Total assets</b>	<b>40,675,320</b>	<b>41,064,894</b>	<b>389,575</b>
<b>Deffered Outflows of Resources &amp; SBITA</b>			
Deffered Outflows of Resources	3,841,763	3,841,763	-
<b>Total assets and deffered outflows of resources</b>	<b>44,517,083</b>	<b>44,906,657</b>	<b>389,575</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable	160,489	45,783	(114,706)
Other current liabilities	-	-	-
Payroll liabilities	16,566	18,274	1,708
<b>Total current liabilities</b>	<b>177,054</b>	<b>64,057</b>	<b>(112,998)</b>
<b>Noncurrent Liabilities</b>			
Accrued sick and vacation liability	269,418	207,273	(62,145)
Borrowers' deposit	191,541	203,964	12,423
OPEB liability	3,564,295	3,640,128	75,833
Net pension liability	5,501,413	5,793,080	291,667
SBITA liability	593,460	593,460	-
<b>Total noncurrent liabilities</b>	<b>10,120,127</b>	<b>10,437,905</b>	<b>317,778</b>
<b>Total liabilities</b>	<b>10,297,181</b>	<b>10,501,962</b>	<b>204,780</b>
<b>Deffered Inflows of Resources</b>			
Deffered Inflows of Resources	977,838	977,838	-
<b>Total liabilities and Deffered inflows of resources</b>	<b>11,275,019</b>	<b>11,479,800</b>	<b>204,780</b>
<b>Net Position</b>			
Invested in capital assets	15,127,088	15,138,816	11,728
Unrestricted	18,114,975	18,288,041	173,067
<b>Total net position</b>	<b>33,242,063</b>	<b>33,426,858</b>	<b>184,795</b>
<b>Total liabilities and Deffered inflows of resources and net position</b>	<b>44,517,083</b>	<b>44,906,657</b>	<b>389,575</b>

**Los Angeles County Law Library**  
Income Statement for the Period Ending January 31, 2025  
(Provisional and subject to year-end audit adjustments)

Jan 2024	Jan 2025			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
617,741	782,569	782,569	0	0.0%
57,825	51,000	52,001	1,001	2.0%
0	0	0	0	0.0%
<u>20,864</u>	<u>23,534</u>	<u>28,903</u>	<u>5,369</u>	<u>22.8%</u>
696,430	857,103	863,473	6,371	0.7%
405,174	462,603	419,385	43,219	9.3%
57,179	58,575	62,016	(3,442)	-5.9%
194,772	192,498	189,542	2,956	1.5%
(194,772)	(192,498)	(189,542)	(2,956)	1.5%
93,432	100,303	106,094	(5,791)	-5.8%
16,837	43,608	21,088	22,520	51.6%
8,633	6,821	5,959	862	12.6%
6,872	6,690	99	6,591	98.5%
96	102	2	100	98.0%
0	33	0	33	100.0%
17,413	1,733	1,456	277	16.0%
<u>194,522</u>	<u>187,374</u>	<u>189,424</u>	<u>(2,050)</u>	<u>-1.1%</u>
800,158	867,842	805,522	(62,320)	-7.2%
<u>(103,729)</u>	<u>(10,739)</u>	<u>57,951</u>	<u>68,690</u>	<u>-639.6%</u>
26,126	10,000	25,647	15,647	156.5%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>(77,602)</u>	<u>(739)</u>	<u>83,598</u>	<u>84,338</u>	<u>-1141.3%</u>
<u>19,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>

**Summary:**

**Income**

	FY 2023-24	FY 2024-25 YTD				Amended Annual Budget
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	
L.A. Superior Court Fees	4,720,541	5,237,636	5,237,636	0	0.0%	8,556,630
Interest	373,770	380,114	381,115	1,001	0.3%	645,114
Parking	0	0	0	0	0.0%	0
Library Services	195,580	320,164	325,533	5,369	1.7%	599,706
Total Income	5,289,891	5,937,914	5,944,284	6,371	0.1%	9,801,449

**Expense**

Staff (payroll + benefits)	3,293,155	3,560,329	3,517,110	43,219	1.2%	5,980,098
Electronic Resource Subscriptions	384,316	395,133	398,575	(3,442)	-0.9%	732,575
Library Materials	1,049,120	1,100,324	1,097,368	2,956	0.3%	1,964,302
Library Materials Transferred to Capital Assets	(1,049,120)	(1,100,324)	(1,097,368)	(2,956)	0.3%	(1,964,302)
Facilities	629,810	667,967	673,758	(5,791)	-0.9%	1,152,622
Technology & Data	102,611	170,307	147,787	23,054	13.5%	314,348
General	54,013	66,495	65,633	862	1.3%	114,777
Professional Development	20,776	28,742	22,151	6,591	22.9%	37,708
Communications & Marketing	193	2,559	2,459	100	3.9%	7,457
Travel & Entertainment	133	181	147	33	18.4%	347
Professional Services	66,335	46,235	45,958	277	0.6%	121,052
Depreciation	1,352,143	1,323,902	1,325,952	(2,050)	-0.2%	2,286,528
Total Expenses	5,903,484	6,261,850	6,199,530	62,320	1.0%	10,747,512
<b>Net Income (Loss)</b>	<b>(613,593)</b>	<b>(323,937)</b>	<b>(255,246)</b>	<b>68,690</b>	<b>21.2%</b>	<b>(946,063)</b>

Investment Gain (Loss)<sup>1</sup>

Investment Gain (Loss) <sup>1</sup>	195,809	192,753	208,400	15,647	8.1%	242,753
Extraordinary Income	231,510	231,641	231,641	0	0.0%	231,641
Extraordinary Expense	0	0	0	0	0.0%	0
Net Income Including Extraordinary Items	<u>(186,274)</u>	<u>100,457</u>	<u>184,795</u>	<u>84,338</u>	<u>84.0%</u>	<u>(471,670)</u>

**Capitalized Expenditures**

<b>Capitalized Expenditures</b>	<u>19,556</u>	<u>4,055</u>	<u>4,055</u>	<u>0</u>	<u>0.0%</u>	<u>969,055</u>
---------------------------------	---------------	--------------	--------------	----------	-------------	----------------

Comments



**Los Angeles County Law Library**  
 Income Statement for the Period Ending January 31, 2025  
 (Provisional and subject to year-end audit adjustments)

Jan 2024	Jan 2025			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)

FY 2023-24	FY 2024-25 YTD				Amended Annual Budget
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	

Comments

Detailed Budget:													
Income:													
617,741	782,569	782,569	0	0.0%	15 FIN 303300	L.A. Superior Court Fees	4,720,541	5,237,636	5,237,636	0	0.0%	8,556,630	
0	0	0	0	0.0%	15 FIN 311000	Interest - LAIF	7,464	9,591	9,591	0	0.0%	19,591	
56,703	50,000	51,000	1,000	2.0%	15 FIN 312000	Interest - General Fund	359,051	363,223	364,223	1,000	0.3%	613,223	
1,122	1,000	1,001	1	0.1%	15 FIN 313000	Interest - Deposit Fund	7,255	7,300	7,301	1	0.0%	12,300	
57,825	51,000	52,001	1,001	2.0%		Subtotal	373,770	380,114	381,115	1,001	0.3%	645,114	
0	0	0	0	0.0%	39 FAC 330100	Parking:							
0	0	0	0	0.0%		Parking	0	0	0	0	0.0%	0	
						Subtotal	0	0	0	0	0.0%	0	
0	0	33	33	0.0%	27 CIRC 330150	Library Services:	1,089	1,495	1,528	33	2.2%	2,995	
14,819	17,461	18,019	558	3.2%	25 PS 330140	Annual Designation Fee	120,407	115,435	115,993	558	0.5%	197,100	
4,914	2,333	3,196	862	37.0%	25 PS 330340	Course Registration	20,802	27,283	28,146	862	3.2%	38,950	
(812)	947	(173)	(1,120)	-118.2%	27 CIRC 330129	Copy Center	17,534	17,530	16,410	(1,120)	-6.4%	31,583	Timing variance
(283)	(159)	(302)	(143)	90.1%	27 CIRC 330205	Document Delivery	2,683	7,528	7,385	(143)	-1.9%	14,687	
1,726	1,650	1,506	(144)	-8.7%	27 CIRC 330210	Fines	13,002	12,262	12,118	(144)	-1.2%	20,562	
202	219	6,365	6,146	2803.4%	15 FIN 330310	Miscellaneous	12,520	50,261	56,407	6,146	12.2%	84,242	Timing variance
56	1,000	50	(950)	-95.0%	39 FAC 330330	Room Rental	5,375	11,945	10,995	(950)	-8.0%	16,945	Timing variance
0	0	0	0	0.0%	23 COL 330350	Book Replacement	630	0	0	0	0.0%	0	
0	0	0	0	0.0%	15 FIN 330360	Forfeited Deposits	0	0	0	0	0.0%	15,000	
0	0	0	0	0.0%	17 EXEC 330400	Friends of Law Library	0	75,000	75,000	0	0.0%	175,000	
0	0	0	0	0.0%	25 PS 330420	Grants	0	0	0	0	0.0%	0	
242	82	210	128	156.4%	15 FIN 330450	Vending	1,538	1,424	1,552	128	9.0%	2,642	Timing variance
0	0	0	0	0.0%	39 FAC 330465	Special Events Income	0	0	0	0	0.0%	0	
20,864	23,534	28,903	5,369	22.8%		Subtotal	195,580	320,164	325,533	5,369	1.7%	599,706	
696,430	857,103	863,473	6,371	0.7%		Total Income	5,289,891	5,937,914	5,944,284	6,371	0.1%	9,801,449	
Expenses:													
Staff:													
237,454	265,556	224,816	40,740	15.3%	ALL 501000	Salaries (FT)	1,769,418	1,759,157	1,718,417	40,740	2.3%	3,219,716	
0	5,311	0	5,311	100.0%	15 FIN 501025	Staff Vacancy Offset (FT)	0	5,311	0	5,311	100.0%	34,522	
17,501	22,822	21,674	1,148	5.0%	ALL 501050	Salaries (PT)	137,736	152,681	151,533	1,148	0.8%	278,203	
0	456	0	456	100.0%	15 FIN 501075	Staff Vacancy Offset (PT)	0	456	0	456	100.0%	2,967	
17,456	14,996	14,526	470	3.1%	15 FIN 502000	Social Security	112,592	113,551	113,081	470	0.4%	196,027	
4,083	4,181	3,397	784	18.8%	15 FIN 503000	Medicare	27,314	27,712	26,928	784	2.8%	50,710	
40,285	27,902	33,667	(5,565)	-19.9%	15 FIN 511000	Retirement	599,538	665,768	671,333	(5,565)	-0.8%	819,230	
8,333	41,667	41,667	0	0.0%	15 FIN 511050	Pension Exp (Actuarial)	58,333	291,667	291,667	0	0.0%	500,000	
0	0	0	0	0.0%	15 FIN 511100	Pension Exp (Acctg)	0	0	0	0	0.0%	0	
57,754	61,205	57,397	3,808	6.2%	15 FIN 512000	Health Insurance	358,194	389,260	385,452	3,808	1.0%	605,286	
424	482	397	85	17.7%	15 FIN 513000	Disability Insurance	2,937	3,007	2,921	85	2.8%	5,416	
5,603	5,167	5,331	(164)	-3.2%	15 FIN 514000	Dental Insurance	36,845	36,086	36,250	(164)	-0.5%	61,920	
585	658	562	96	14.6%	15 FIN 514500	Vision Insurance	4,113	4,203	4,108	96	2.3%	7,493	
201	176	190	(14)	-7.9%	15 FIN 515000	Life Insurance	1,356	1,232	1,246	(14)	-1.1%	2,112	
0	0	0	0	0.0%	15 FIN 515500	Vacancy Benefits Offset	0	0	0	0	0.0%	0	
2,121	0	1,938	(1,938)	0.0%	15 FIN 516000	Workers Compensation Insurance	20,177	9,763	11,701	(1,938)	-19.9%	9,763	Timing variance
0	0	0	0	0.0%	15 FIN 517000	Unemployment Insurance	(858)	6,108	6,108	0	0.0%	9,108	
968	0	712	(712)	0.0%	ALL 514010	Temporary Employment	8,824	12,692	13,404	(712)	-5.6%	12,692	Timing variance
717	0	0	0	0.0%	13 HR 514015	Recruitment	90,813	2,627	2,627	0	0.0%	5,127	
0	0	0	0	0.0%	15 FIN 517500	Accrued Sick Expense	0	0	0	0	0.0%	5,000	
0	0	0	0	0.0%	15 FIN 518000	Accrued Vacation Expense	0	0	0	0	0.0%	20,000	
8,333	10,833	10,833	0	0.0%	15 FIN 518500	OPEB Expense	58,333	75,833	75,833	0	0.0%	130,000	
1,377	977	1,581	(604)	-61.9%	15 FIN 518550	TMP	3,616	2,439	3,043	(604)	-24.8%	2,962	Timing variance
1,978	214	898	(684)	-320.1%	15 FIN 518560	Benefit Administration	3,874	775	1,459	(684)	-88.3%	1,843	Timing variance
405,174	462,603	419,385	43,219	9.3%		Total - Staff	3,293,155	3,560,329	3,517,110	43,219	1.2%	5,980,098	
Library Materials/Electronic Resources Subscription:													
135,038	144,530	130,579	13,951	9.7%	23 COL 601999	American Continuations	805,917	844,666	830,714	13,951	1.7%	1,557,786	
574	1,877	1,591	287	15.3%	23 COL 602999	American New Orders	10,633	19,498	19,212	287	1.5%	29,440	
9,836	6,883	10,820	(3,937)	-57.2%	23 COL 609199	Branch Continuations	14,530	12,928	16,865	(3,937)	-30.5%	24,011	Timing variance
0	0	0	0	0.0%	23 COL 609299	Branch New Orders	0	0	0	0	0.0%	300	
12,545	3,136	11,780	(8,643)	-275.6%	23 COL 603999	Commonwealth Continuations	95,054	99,587	108,230	(8,643)	-8.7%	116,733	Timing variance
0	275	0	275	100.0%	23 COL 604999	Commonwealth New Orders	1,240	305	31	275	90.0%	1,680	Timing variance
19,220	17,465	20,232	(2,766)	-15.8%	23 COL 605999	Foreign Continuations	47,236	44,670	47,437	(2,766)	-6.2%	95,649	Timing variance
1,154	2,308	0	2,308	100.0%	23 COL 606999	Foreign New Orders	5,759	2,846	538	2,308	81.1%	9,284	Timing variance
13,030	13,198	13,688	(490)	-3.7%	23 COL 607999	International Continuations	58,924	66,587	67,077	(490)	-0.7%	111,989	

**Los Angeles County Law Library**  
 Income Statement for the Period Ending January 31, 2025  
 (Provisional and subject to year-end audit adjustments)

Jan 2024	Jan 2025				23 COL	608999	International New Orders	FY 2023-24	FY 2024-25 YTD				Amended Annual Budget	Comments
	Actual	Amended Budget	Actual	\$ Fav (Unf)					% Fav (Unf)	YTD Actual	Amended Budget	Actual		
1,336	1,518	0	1,518	100.0%	23 COL	608999	4,532	4,820	3,303	1,518	31.5%	7,076	Timing variance	
2,039	1,067	561	507	47.5%	23 COL	609399	3,219	3,396	2,889	507	14.9%	8,135	Timing variance	
0	240	293	(53)	-21.9%	23 COL	609499	2,076	1,020	1,072	(53)	-5.2%	2,220	Timing variance	
194,772	192,498	189,542	2,956	1.5%	23 COL	690000	1,049,120	1,100,324	1,097,368	2,956	0.3%	1,964,302		
(194,772)	(192,498)	(189,542)	(2,956)	1.5%			(1,049,120)	(1,100,324)	(1,097,368)	(2,956)	0.3%	(1,964,302)		
57,179	58,575	62,016	(3,442)	-5.9%	23 COL	685000	384,316	395,133	398,575	(3,442)	-0.9%	732,575		
2,892	3,500	663	2,837	81.0%	39 FAC	801005	6,002	56,543	53,706	2,837	5.0%	74,043		
1,589	1,920	1,803	117	6.1%	39 FAC	801010	11,439	16,193	16,076	117	0.7%	28,793		
2,657	833	2,566	(1,733)	-207.9%	39 FAC	801015	9,349	5,657	7,389	(1,733)	-30.6%	9,823	Timing variance	
13,595	14,333	25,596	(11,263)	-78.6%	39 FAC	801020	104,190	86,753	98,015	(11,263)	-13.0%	158,419	Timing variance	
1,065	1,267	1,118	149	11.7%	39 FAC	801025	7,353	12,352	12,203	149	1.2%	18,685		
0	9,417	4,113	5,303	56.3%	39 FAC	801030	17,320	21,896	16,592	5,303	24.2%	44,979	Timing variance. Delay in receiving invoice from ISD.	
34,489	35,000	34,993	7	0.0%	15 FIN	801035	242,884	244,957	244,950	7	0.0%	419,957		
12,662	12,083	11,786	297	2.5%	39 FAC	801040	84,608	84,277	83,980	297	0.4%	144,693		
0	0	0	0	0.0%	39 FAC	801045	0	0	0	0	0.0%	0		
17,120	19,900	22,225	(2,325)	-11.7%	39 FAC	801050	130,143	130,013	132,338	(2,325)	-1.8%	231,413		
0	333	0	333	100.0%	39 FAC	801060	1,291	476	142	333	70.1%	2,142	Timing variance	
6,553	1,000	286	714	71.4%	39 FAC	801065	9,062	3,296	2,582	714	21.7%	8,296	Timing variance	
0	333	0	333	100.0%	39 FAC	801100	0	627	294	333	53.1%	2,294	Timing variance	
0	0	369	(369)	0.0%	39 FAC	801110	2,182	1,985	2,354	(369)	-18.6%	3,485	Timing variance	
0	0	0	0	0.0%	39 FAC	801115	801	70	70	0	0.0%	570		
356	133	323	(190)	-142.8%	39 FAC	801120	1,536	1,585	1,775	(190)	-12.0%	2,490	Timing variance	
453	250	251	(1)	-0.4%	39 FAC	801125	1,650	1,290	1,291	(1)	-0.1%	2,540		
93,432	100,303	106,094	(5,791)	-5.8%			629,810	667,967	673,758	(5,791)	-0.9%	1,152,622		
1,082	3,733	2,861	872	23.4%	33 TECH	801210	7,254	15,812	14,940	872	5.5%	34,477	Timing variance	
2,308	4,029	1,229	2,800	69.5%	33 TECH	801212	16,063	17,427	14,628	2,800	16.1%	37,572	Timing variance	
0	550	0	550	100.0%	33 TECH	801215	2,149	1,216	666	550	45.2%	3,966	Timing variance	
1,649	2,000	143	1,857	92.9%	33 TECH	801220	4,691	12,339	10,482	1,857	15.1%	22,339	Timing variance	
0	2,000	0	2,000	100.0%	33 TECH	801225	516	10,493	8,493	2,000	19.1%	20,493	Timing variance	
5,629	5,629	5,905	(276)	-4.9%	33 TECH	801230	37,828	39,406	39,682	(276)	-0.7%	67,554		
2,130	4,000	3,600	400	10.0%	33 TECH	801235	10,755	16,045	15,645	400	2.5%	36,045		
0	0	0	0	0.0%	33 TECH	801245	197	405	405	0	0.0%	1,405		
0	15,000	149	14,852	99.0%	33 TECH	801250	0	15,891	1,040	14,852	93.5%	15,891	Timing variance	
4,038	6,667	7,201	(534)	-8.0%	33 TECH	801275	23,158	41,273	41,807	(534)	-1.3%	74,607		
16,837	43,608	21,088	22,520	51.6%			102,611	170,307	147,787	23,054	13.5%	314,348		
279	458	285	173	37.7%	15 FIN	801310	2,160	3,199	3,026	173	5.4%	5,490		
871	906	908	(2)	-0.2%	35 CMS	801315	7,338	7,620	7,622	(2)	0.0%	12,150		
0	0	0	0	0.0%	35 CMS	801320	4,009	339	339	0	0.0%	10,000		
92	150	93	57	38.1%	17 EXEC	801325	701	791	734	57	7.2%	1,631	Timing variance	
285	0	120	(120)	0.0%	37 COM	801330	5,300	13,260	13,380	(120)	-0.9%	14,760		
2,889	1,973	2,078	(105)	-5.3%	15 FIN	801335	6,639	12,929	13,034	(105)	-0.8%	19,294		
0	0	0	0	0.0%	35 CMS	801337	4,591	4,572	4,572	0	0.0%	10,000		
335	0	0	0	0.0%	37 COM	801340	335	0	0	0	0.0%	1,000	Timing variance. Ordering for new staff and current staff title changes estimated by April 2025	
0	0	0	0	0.0%	25 PS	801365	0	0	0	0	0.0%	0		
2,174	1,083	1,299	(216)	-19.9%	33 IT	801370	7,201	7,269	7,485	(216)	-3.0%	12,686		
0	0	0	0	0.0%	15 FIN	801375	220	726	726	0	0.0%	726		
1,710	2,250	1,176	1,074	47.7%	25 PS	801390	15,070	15,790	14,716	1,074	6.8%	27,040	Timing variance	
0	0	0	0	0.0%	17 EXEC	801395	450	0	0	0	0.0%	0		
8,633	6,821	5,959	862	12.6%			54,013	66,495	65,633	862	1.3%	114,777		
565	0	0	0	0.0%	ALL	803105	6,794	6,781	6,781	0	0.0%	7,381		
0	0	0	0	0.0%	ALL	803110	0	0	0	0	0.0%	0		
0	0	0	0	0.0%	ALL	803113	0	0	0	0	0.0%	0		
6,308	6,690	0	6,690	100.0%	ALL	803115	7,049	7,245	555	6,690	92.3%	11,936	Timing variance	
0	0	99	(99)	0.0%	ALL	803120	6,933	13,286	13,385	(99)	-0.7%	13,961	Timing variance	
0	0	0	0	0.0%	ALL	803125	0	1,429	1,429	0	0.0%	4,429	Timing variance	
6,872	6,690	99	6,591	98.5%			20,776	28,742	22,151	6,591	22.9%	37,708		

**Los Angeles County Law Library**  
Income Statement for the Period Ending January 31, 2025  
(Provisional and subject to year-end audit adjustments)

Jan 2024	Jan 2025											Comments			
	Actual	Amended Budget	Actual	\$ Fav (Unf)									% Fav (Unf)	FY 2023-24 YTD Actual	Amended Budget
2	2	2	0	0.5%	37	COM	803205	Services	19	14	14	0	0.1%	412	
94	0	0	0	0.0%	37	COM	803210	Collateral materials	153	1,345	1,345	0	0.0%	4,345	
0	100	0	100	100.0%	37	COM	803215	Advertising	22	1,200	1,100	100	8.3%	1,700	Timing variance. Library brochures and folders pushed to May 2025.
0	0	0	0	0.0%	37	COM	803220	Trade shows & Outreach	0	0	0	0	0.0%	1,000	Timing variance. Promotional branded material pushed to May 2025.
<b>96</b>	<b>102</b>	<b>2</b>	<b>100</b>	<b>98.0%</b>				<b>Subtotal</b>	<b>193</b>	<b>2,559</b>	<b>2,459</b>	<b>100</b>	<b>3.9%</b>	<b>7,457</b>	
								<b>Travel &amp; Entertainment</b>							
0	0	0	0	0.0%	ALL	803305	Travel	0	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	ALL	803310	Meals	0	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	ALL	803315	Entertainment	0	0	0	0	0	0.0%	0	
0	33	0	33	100.0%	ALL	803320	Ground transportation & mileage reimb.	133	181	147	33	18.4%	347	Timing variance.	
0	0	0	0	0.0%	ALL	803325	Incidental travel expenses	0	0	0	0	0.0%	0		
0	33	0	33	100.0%				<b>Subtotal</b>	<b>133</b>	<b>181</b>	<b>147</b>	<b>33</b>	<b>18.4%</b>	<b>347</b>	
								<b>Professional Services</b>							
0	0	19	(19)	0.0%	15	FIN	804005	Accounting	27,160	2,692	2,711	(19)	-0.7%	34,592	
1,745	1,400	1,400	0	0.0%	17	EXEC	804008	Consulting Services	10,022	11,995	11,995	0	0.0%	38,245	
550	0	0	0	0.0%	17	EXEC	804010	Legal	13,020	15,130	15,130	0	0.0%	30,130	
15,118	333	38	296	88.8%	15	FIN	804015	Other	16,133	16,418	16,123	296	1.8%	18,085	
17,413	1,733	1,456	277	16.0%				<b>Subtotal</b>	<b>66,335</b>	<b>46,235</b>	<b>45,958</b>	<b>277</b>	<b>0.6%</b>	<b>121,052</b>	
								<b>Depreciation:</b>							
167,257	161,994	161,050	944	0.6%	15	FIN	806105	Depreciation - Library Materials	1,160,470	1,127,379	1,126,435	944	0.1%	1,935,385	
27,264	25,379	28,374	(2,995)	-11.8%	15	FIN	806110	Depreciation Exp - FF&E	191,673	196,523	199,518	(2,995)	-1.5%	351,144	
194,522	187,374	189,424	(2,050)	-1.1%				<b>Subtotal</b>	<b>1,352,143</b>	<b>1,323,902</b>	<b>1,325,952</b>	<b>(2,050)</b>	<b>-0.2%</b>	<b>2,286,528</b>	
800,158	867,842	805,522	62,320	7.2%				<b>Total Expense</b>	<b>5,903,484</b>	<b>6,261,850</b>	<b>6,199,530</b>	<b>62,320</b>	<b>1.0%</b>	<b>10,747,512</b>	
(103,729)	(10,739)	57,951	68,690	-639.6%				<b>Net Income Before Extraordinary Items</b>	<b>(613,593)</b>	<b>(323,937)</b>	<b>(255,246)</b>	<b>68,690</b>	<b>21.2%</b>	<b>(946,063)</b>	

**Los Angeles County Law Library**  
Income Statement for the Period Ending January 31, 2025  
(Provisional and subject to year-end audit adjustments)

Jan 2024		Jan 2025						FY 2023-24					FY 2024-25 YTD					Comments
Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Amended Annual Budget						
26,126	10,000	25,647	15,647	156.5%	15	FIN 321000	Investment Gain (Loss) <sup>1</sup>	195,809	192,753	208,400	15,647	8.1%	242,753	Reflects gains/loss if sold at time of report (before maturity)				
0	0	0	0	0.0%	17	EXEC 401000	Extraordinary Income	231,510	231,641	231,641	0	0.0%	231,641					
0	0	0	0	0.0%	17	EXEC 901000	Extraordinary Expense	0	0	0	0	0.0%	0					
<u>(77,602)</u>	<u>(739)</u>	<u>83,598</u>	<u>84,338</u>	<u>-11411.3%</u>			Net Income Including Extraordinary Items	<u>(186,274)</u>	<u>100,457</u>	<u>184,795</u>	<u>84,338</u>	<u>84.0%</u>	<u>(471,670)</u>					
Capital Expenditures:																		
0	0	0	0	0.0%	39	FAC 161100	Furniture / Appliances (>3k)	0	0	0	0	0.0%	8,000					
19,556	0	0	0	0.0%	33	TECH 161300	Electronics / Computer Hardware (>3k)	19,556	4,055	4,055	0	0.0%	826,055					
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	0.0%	39	FAC 164000	Interior Improvements / Alterations (>3k)	0	0	0	0	0.0%	135,000					
0	0	0	0	0.0%	33	TECH 168000	Computer Software	0	0	0	0	0.0%	0					
<u>19,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>			Total - Capitalized Expenditures	<u>19,556</u>	<u>4,055</u>	<u>4,055</u>	<u>0</u>	<u>0.0%</u>	<u>969,055</u>					
CalPERS CERBT Trust Fund:																		
Beginning Balance								2,578,534										
Administrative Expense								-59.44					CalPERS CERBT program cost.					
Investment Expense								-94.63					Investment management cost.					
Unrealized Gain/Loss								47,735.15					Fluctuating market conditions.					
Distribution													Distribution from Fund.					
Ending Balance								<u>2,626,115</u>										

<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 January 31, 2025

(Provisional and subject to year-end audit adjustments)

	1/31/2025	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	782,569	5,237,636
Parking fees	-	-
Library services	28,903	250,533
Extraordinary income	-	231,641
(Increase) decrease in accounts receivable	9,513	(32,538)
(Increase) decrease in other receivable	(41,409)	(6,064)
Increase (decrease) in borrowers' deposit	2,110	12,423
<b>Cash received from filing fees and services</b>	<b>781,685</b>	<b>5,693,630</b>
Facilities	(106,094)	(673,758)
Technology	(21,088)	(147,787)
General	(5,959)	(65,633)
Professional development	(99)	(22,151)
Communications & marketing	(2)	(2,459)
Travel & entertainment	-	(147)
Professional services	(1,456)	(45,958)
Electronic Resource Subscriptions (ERS)	(62,016)	(398,575)
(Increase) decrease in prepaid expenses	(44,145)	(168,623)
Increase (decrease) in accounts payable	(45,763)	(114,706)
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(286,621)</b>	<b>(1,639,797)</b>
Staff (payroll + benefits)	(419,385)	(3,517,110)
Increase (decrease) in payroll liabilities	(10,115)	1,708
Increase (decrease) in accrued sick and vacation liability	-	(62,145)
Increase (decrease) in OPEB liability	10,833	75,833
Increase (decrease) in net pension liability	41,667	291,667
<b>Cash payments to employees for services</b>	<b>(377,000)</b>	<b>(3,210,047)</b>
Contributions received	-	75,000
Net cash from operating activities	118,065	918,786
<b>Cash flow from capital and related financing activities</b>		
Library materials	(189,542)	(1,097,368)
Fixed assets	-	(4,055)
Capital - Work in Progress (WIP)	(54,783)	(236,257)
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	52,001	381,115
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>(74,259)</b>	<b>(37,779)</b>
Cash and cash equivalents, at beginning of period	16,682,496	16,646,017
<b>Cash and cash equivalents, at end of period</b>	<b>16,608,237</b>	<b>16,608,237</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	5,950	(404,721)
Adjustments for noncash effects:		
Depreciation	189,424	1,325,952
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	9,513	(32,538)
(Increase) decrease in other receivable	(41,409)	(6,064)
(Increase) decrease in prepaid expenses	(44,145)	(168,623)
Increase (decrease) in accounts payable	(45,763)	(114,706)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	(10,115)	1,708
Increase (decrease) in accrued sick and vacation liability	-	(62,145)
Increase (decrease) in borrowers' deposit	2,110	12,423
Increase (decrease) in OPEB liability	10,833	75,833
Increase (decrease) in net pension liability	41,667	291,667
Net cash from operating activities	<b>118,065</b>	<b>918,786</b>

**LOS ANGELES COUNTY LAW LIBRARY**  
**February 1, 2025 - February 28, 2025 (WARRANTS)**  
**Account No.: 102000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 12	WILLIAM S HEIN & CO	BOOKS	12,978.19	TS00351208
	TERESA GRIMES	CONSULTING	12,099.56	TS00351208
	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	11,436.38	TS00351208
February 13	ALLIANT INSURANCE SERVICES, INC	PREPAID EXP	26,967.00	TS00351245
February 28	CHUBB	PREPAID EXP	22,547.00	TS00351761

86,028.13

LOS ANGELES COUNTY LAW LIBRARY  
February 1, 2025 - February 28, 2025 (CHECKS)  
Account No.: 102002

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 7	CHRISTINE COOKIES	STAFF MEALS/EVEN	48.08	V000008

48.08

LOS ANGELES COUNTY LAW LIBRARY  
February 1, 2025 - February 28, 2025 (CHECKS)  
Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 24	SEIU LOCAL 721	UNION DUES	2,650.45	001749

2,650.45



**LOS ANGELES COUNTY LAW LIBRARY**  
**February 1, 2025 - February 28, 2025 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 2	AMAZON WEB SERVICES	OSP	810.95	V009352
February 4	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	56.91	V009353
February 5	SYNCB AMAZON	SUPPLIES-OFFICE	45.40	V009354
February 6	FOUNDATION LIST	RECRUITMENT	139.00	V009355
February 7	AMERICAN BAR ASSOCIATION	BOOKS	804.28	V009336
	ALI CLE CONTINUING LEGAL EDUCATION	BOOKS	119.00	V009337
	LEXISNEXIS MATTHEW BENDER	BOOKS	415.29	V009338
	INGRAM LIBRARY SERVICES	BOOKS	75.60	V009339
	JURISNET LLC	BOOKS	404.20	V009340
	LAW JOURNAL PRESS	BOOKS	6,309.78	V009341
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,000.00	V009342
	WEST ACADEMIC	BOOKS	197.10	V009343
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	240.14	V009356
February 10	BRCK INC	TELECOM	889.62	V009357
	CHERRY PICK CAFE	SPECIAL EVENTS EX	155.90	V009358
	ISOLVED BENEFIT SERVICES	HR BENEFIT/ADMIN	86.82	V009359
	LA DEPT OF WATER & POWER	WATER/SEWER	26,497.93	V009360
	PPLSI	CAFE PLAN-INS	319.45	V009361
	SECURITAS SECURITY	SECURITY	4,461.84	V009362
	SYNCB AMAZON	BOOKS	78.10	V009375
	STAMPS.COM	DELIVERY & POSTAG	29.99	V009384
February 11	GURU PRINTERS	COLLATERAL MATER	364.64	V009385
February 12	WORK FOR GOOD	RECRUITMENT	162.00	V009386
February 13	DIRECT DOOR & HARDWARE INC.	CAPITAL WIP	3,000.00	V009387
February 14	AMERICAN LEGAL PUBLISHING CORPORATI	BOOKS	1,190.00	V009363
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	71.83	V009364
	CCH INCORPORATED	BOOKS	951.99	V009365
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	293.86	V009366
	JURISNET LLC	BOOKS	81.95	V009367
	LOS ANGELES BUSINESS JOURNAL	BOOKS	129.95	V009368
	PRACTISING LAW INSTITUTE	BOOKS	735.85	V009369
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	84.42	V009370
	UNITED NATIONS PUBLICATIONS	BOOKS	185.50	V009371
	THOMSON REUTERS	BOOKS	94,449.30	V009372
	WILLIAM S HEIN & CO	BOOKS	171.88	V009373

160,206.94

**LOS ANGELES COUNTY LAW LIBRARY**  
**February 1, 2025 - February 28, 2025 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 16	GOBI LIBRARY SOLUTIONS	BOOKS	196.47	V009374
	SYNCB AMAZON	CAPITAL WIP	69.66	V009388
	T-MOBILE	TELECOM	886.09	V009389
February 18	LEXISNEXIS MATTHEW BENDER	BOOKS	34,538.57	V009390
	MAIN DISPLAY & FIXTURES	FURNITURE	1,850.32	V009391
February 19	MICROSOFT CORPORATION	OSP	60.00	V009392
	ZOOM VIDEO COMMUNICATIONS INC	OSP	223.12	V009393
February 20	MICROSOFT CORPORATION	OSP	330.00	V009394
February 21	WOLTERS KLUWER LAW & BUSINESS	BOOKS	71.83	V009376
	LEXISNEXIS MATTHEW BENDER	BOOKS	543.93	V009377
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	348.83	V009378
	LAW JOURNAL PRESS	BOOKS	1,331.47	V009379
	PRACTISING LAW INSTITUTE	BOOKS	228.49	V009380
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	19,604.59	V009381
	WILLIAM S HEIN & CO	BOOKS	2,034.09	V009382
	GOBI LIBRARY SOLUTIONS	BOOKS	158.28	V009383
	ALTA FOODCRAFT	KITCHEN SUPPLIES	262.83	V009395
	DIGITAL INSURANCE LLC	CONSULTING	1,400.00	V009396
	NONPROFIT HR SOLUTIONS, LLC ** VOIDED *****	CONSULTING	0.00	V009397
	ORKIN	BLDG SVCS	2,215.00	V009398
	PURE PROCESS FILTRATION INC.	BLDG SVCS	1,004.37	V009399
	SECURITAS SECURITY	SECURITY	8,923.68	V009400
	CHERRY PICK CAFE	SPECIAL EVENTS EX	231.30	V009416
February 22	GOOGLE	SERVICES	1.99	V009417
February 24	SYNCB AMAZON	SUPPLIES-OFFICE	18.38	V009418
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	61.34	V009419
February 25	AMERICAN ASSOCIATION	REGISTRATION FEE	25.00	V009420
February 26	DOORDASH	BOARD EXP	155.13	V009421
February 28	WOLTERS KLUWER LAW & BUSINESS	BOOKS	104.03	V009401
	LEXISNEXIS MATTHEW BENDER	BOOKS	1,031.05	V009402
	GEORGE T BISEL COMPANY	BOOKS	448.42	V009403
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,227.31	V009404
	KANSAS JUDICIAL COUNCIL	BOOKS	95.00	V009405

240,691.04

**LOS ANGELES COUNTY LAW LIBRARY**  
**February 1, 2025 - February 28, 2025 (CHECKS)**  
**Account No.: 108000**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 10	ABD OFFICE SOLUTIONS	COPY CENTER	1,775.73	033510
	AFLAC REMITTANCE	CAFE PLAN-INSURA	737.54	033511
	AT&T	TELECOM	627.49	033512
	EMPLOYMENT DEVELOPMENT DEPT	UNEMPLOYMENT INS	3,426.00	033513
	LANGUAGE PEOPLE INC	OTHER	37.50	033514
	METROLINK	TMP	178.50	033515
February 14	NESTOR ALEJANDRO HERRERA PRADA	BOOKS	192.00	033516
	OTTO HARRASSOWITZ	BOOKS	7,718.12	033517
February 21	CALIFORNIA DEPARTMENT OF TAX	USE TAX	1,165.00	033518
	GALE CENGAGE LEARNING	BOOKS	2,178.71	033519
	KINOKUNIYA BOOK STORES OF AMERICA	BOOKS	1,137.17	033520
	COUNCIL OF CALIFORNIA COUNTY	MEMBERSHIP DUES	5,980.00	033521
	F & F DRAFTING AND DESIGN	CAPITAL WIP	1,921.34	033522
	GUARDIAN	PREPAID EXP	7,885.90	033523
	LA SPICE LLC	SPECIAL EVENTS	838.77	033524
	LABIB FUNK + ASSOCIATES	CAPITAL WIP	7,730.00	033525
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	2,236.00	033526
	PRICE PAIGE & COMPANY	PREPAID EXP	5,090.00	033527
	CHARTER COMMUNICATIONS	TELECOM	195.32	033528
UPS	BINDING	372.58	033529	
WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	033530	
February 24	RENE ALAMOS	REFUND	140.00	033531
	HUIYING CHEN	REFUND	140.00	033532
	PRINCESS MEGAIL COOPER	REFUND	136.00	033533
	GUNNARD RAUL GRAU	REFUND	140.00	033534
	YUET SHEUNG NG	REFUND	140.00	033535
	CHRISTOPHER SCOTT PACETTI	REFUND	140.00	033536
	JACYLN MARIANNA SAUCEDO	REFUND	140.00	033537
	CINDY T GUNADI	REFUND	140.00	033538
February 25	NONPROFIT HR SOLUTIONS, LLC	CONSULTING	5,625.00	033539
February 28	GAUNT	BOOKS	618.68	033540
	OTTO HARRASSOWITZ	BOOKS	4,516.33	033541
	LEXISNEXIS CANADA INC	BOOKS	636.18	033542

64,285.86

**MEMORANDUM**

**DATE:** March 26, 2025

**TO:** Board of Law Library Trustees

**FROM:** Katherine H. Chew, Executive Director

**RE:** Approval of Job Description-Library Associate-Executive Office and revisions to Job Description, Library Technician, Communications

**SUMMARY**

Staff requests the approval of the Board to create a part-time Library Associate position to assist with administrative tasks for the new Self-Help Conservatorship Clinic offered in partnership with West LA College Paralegal Program. The Executive Director currently teaches the information session and manages the clinic for self-help litigants seeking help. This proposed position will assist the Executive Director in all aspects of running the Self-Help Conservatorship Clinic, as well as provide support to other special projects across departments and public and legal education programming. Attached to this staff report is the proposed job description for the Library Associate-Executive Office.

Staff also request approval of the Board to revise the current job description for Library Technician, Communications. This position was recently vacated, and the recruitment process for a replacement will begin soon. The Library seeks to increase community awareness of its collections, programs, and services, and would like to use this position as one way to have more public facing interaction with the community, elected officials, and critical stakeholders. Attached to this staff report is the proposed job description for Library Technician, Communications, to include more duties involving public outreach.

**BACKGROUND**

In 2015, through a partnership with a legal aid organization, the Library offered an in-person self-help clinic for individuals seeking information about conservatorships and direction on how to petition for appointment. This program was well received, assisting approximately 1500 petitioners a year. During the Covid 19 pandemic, the program was suspended, and since that time, the legal aid organization opted to offer limited assistance by email or phone and never returned to the Library. This left a void for many self-help litigants who needed in person assistance but could not qualify for legal aid or afford to hire a private attorney.



Throughout 2024, LA Law Library offered an information session on conservatorships and alternatives to conservatorships for self-help litigants. However, self-help patrons have continuously requested the session be expanded to include in person assistance in preparing petitions for appointment. To meet this demand, staff have worked closely with the Judicial Council of California to develop an interactive software platform focusing on filing for conservatorships in Los Angeles County. This program can be used by self-help litigants to prepare petition documents in the Library's computer lab. The Library intends to offer a self-help clinic where patrons can attend the first session for information on conservatorships and alternatives and a second session to prepare petition documents using the software platform.

To prepare for an expected heavy demand for assistance, and the need for volunteers to manage a large number of clinic participants, staff have partnered with the West LA College Paralegal Program to create a class for paralegal students. Paralegal students participating in this class will receive credit towards their certificate program, while at the same time gain real world experience through their public interface with self-help patrons in running the clinic. The program was launched in the Spring semester and runs from February to June 2025. The College seeks to also offer the class in the Fall semester that runs from September to December 2025.

From past experience, it is evident that there will be a need for additional staff time devoted solely to the clinic operations and management. To assure a seamless operation and continued success, staff would like to create the Library Associate part time position to supplement the volunteer work offered through the paralegal program. The added assistance from a part time Library Associate will also serve to free up regular staff to manage other public and legal programming as needed.

**RECOMMENDATION**

Staff recommends that the Board approve the attached updated job description for a part time Library Associate manage under the Executive Director. Staff also recommends that the Board approve the revisions to the job description for Library Technician, Communications.



## LA LAW LIBRARY JOB DESCRIPTION

<b>Title:</b>	<b>Library Associate (Part-Time)</b>
<b>Department:</b>	<b>Executive Office</b>
<b>Focus:</b>	<b>Administrative Support for Programs and Special Projects</b>
<b>Reports to:</b>	<b>Executive Director</b>
<b>Position(s) Supervised:</b>	<b>None</b>
<b>FLSA Status:</b>	<b>Nonexempt</b>
<b>Salary Grade:</b>	<b>4</b>
<b>Union Status:</b>	<b>Ineligible for Representation</b>
<b>Effective Date:</b>	<b>February 2025</b>

### Position Summary

Under the direction of the Executive Director, this position provides planning, implementation, outreach and administrative support for Library programs and special projects. This Library Associate will focus on administrative tasks for the implementation of the Library's Conservatorship Clinic and other clinics and workshops as needed. The position will also provide support for any special projects or events across departments. This position is part time only and will continue depending on available funding for ongoing programs and projects.

### Responsibilities and Duties

<p><b>Program Development and Support</b></p> <ul style="list-style-type: none"> <li>• Participates in the identification, planning and implementation of programs and instructional services provided to specific patron groups</li> <li>• Assists in the design, development and enhancement of educational programs and events that serve specific patron groups and also attract new public interest partners and engage and retain existing partners</li> <li>• Assists in the execution and delivery of programs and services</li> <li>• Coordinates preparation of promotional collateral including flyers and website postings</li> <li>• Assists in event planning and execution, including registration, logistics, set-up, day-of support and staffing</li> </ul> <p><b>Outreach and Development</b></p> <ul style="list-style-type: none"> <li>• Participates in the development of library partnerships and opportunities for joint collaboration</li> <li>• Supports partnerships with outside organizations to enhance services for specific audiences.</li> <li>• Assists in coordination and implementation of outreach related activities aimed at current and potential speakers and partnering organizations</li> </ul>
---

#### Administrative

- Compiles and archives statistics and assists with the development of special reports as needed
- Coordinates and support staffing to ensure seamless coverage of services provided to patrons participating in library programs
- Maintains and updates designated program-related documents and records
- Conducts administrative-related communications with specific patron constituents, program providers and partners
- Participates in development and implementation of strategic plans and documentation of objectives and projects
- Participates in the tracking of best practices for the administrative operations of specific services and recommends solutions to issues arising from operations
- Maintains workshop/clinic/class materials to ensure accuracy and updates as necessary
- Photocopies necessary forms and materials to assure adequate quantities are available for patrons before each session, during, and after program session
- Organizes folders, flyers and any other materials necessary for the implementation of workshops/clinics/classes to assure successful and seamless programming

#### Direct Patron Services Support:

- Assists patrons attending workshops/clinics/classes by providing necessary information, referral resources, and clerical support for class participation
- Assists in screening and intake process
- Assists with translations as needed for monolingual Spanish speaking patrons participating in programs or needing services
- Provides support to patrons participating in petition workshops during computer lab sessions
- Assists with the development and preparation of materials and programs for Spanish language speakers

#### Other Responsibilities as assigned

- Participates in orientation and training of new staff members, interns, or volunteers.
- Participates in library-wide projects and programs.
- Other related duties as required.

### Position Qualifications

#### Required

- Bilingual in English and Spanish
- Computer literacy required (MS Office, including Excel, and Google Docs)
- Aptitude for complex, analytical, detailed work and schedule management
- Interest in outreach and promotion of new and innovative program ideas

- Ability to work independently, exercising independent judgment
- Effective written and oral communication skills
- Experience working directly with the public
- Ability to work as part of a team, across divisional lines

**Preferred**

- Experience working in a public library
- Experience working with a diverse population of patrons, volunteers, pro bono attorneys, and staff
- Experience and aptitude working in a fast-paced clinic environment
- Library or law degree
- Demonstrated work in a public office setting
- Demonstrated commitment to service and social justice

**Work Environment**

Will be working in a busy office environment and in public service programming. Must be able to move between library offices and stack areas and to and from branch and partnership locations.

**Physical Abilities Required**

- Lifting ability: Up to 50 lbs. on rare occasions; up to 15 lbs regularly
- Sitting at a desk: short time, 15 minutes and/or medium, 15-45 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 45+ min. may be required.
- Standing, sitting, walking: periods of 15-30 min. May require bending, stooping, reaching, twisting and crawling Stairs: 5-15 min. retrieving materials in stacks for library users.
- Some exposure to adverse environmental conditions such as dust and/or odors.

**Approvals**

_____	_____	_____	_____
<b>Immediate Supervisor</b>	<b>Date</b>	<b>Senior Director</b>	<b>Date</b>
_____	_____	_____	_____
<b>Human Resources</b>	<b>Date</b>	<b>Executive Director</b>	<b>Date</b>

**Statement of Employee**





I understand the position and its responsibilities and expectations as described above. The above statements describe the level of work performed in general terms. The statements are not intended to list all the responsibilities, duties and/or skills required of employees so classified. The content herein is subject to change, with or without due notice.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_

Distribution: Original - Human Resources, Copies - Supervisor, Employee

# LA LAW LIBRARY JOB DESCRIPTION

<b>Title:</b>	<b>Library Technician – Communications</b>
<b>Department:</b>	<b>Communications</b>
<b>Focus:</b>	<b>Communications</b>
<b>Reports to:</b>	<b>Communications Supervisor</b>
<b>Position(s) Supervised:</b>	<b>None</b>
<b>FLSA Status:</b>	<b>Non-Exempt</b>
<b>Salary Grade:</b>	<b>3</b>
<b>Union Status:</b>	<b>Eligible for representation</b>
<b>Effective Date:</b>	<b>10/14/2023</b>

## Position Summary

The Communications Technician will assist in raising awareness about the many programs and services LA Law Library has to offer through print and digital vehicles, including flyers, social media, website and external publications. Duties assisting in the Communications department’s promotion efforts with the courts, local public service agencies and the legal community include **public outreach**, delivery and distribution of event information and press releases in hard copy and digitally, managing and maintaining contact lists, data collection and event staffing.

## Responsibilities and Duties

- Design
- Assists with design concepts for the Library’s:
    - Public and private websites
    - Social media presence
    - E-marketing and print campaigns
  - Assists with updates to the Library’s public websites **including events, classes, and information**
  - Assists with design of print ads for external publications
  - Assists with creation of displays and marketing materials
  - Under supervision, creates graphics to support promotions, social media, and website expansion
- Social Media and **Public/Community** Outreach
- Under supervision, creates social media posts, external promotions and calendar entries and print collateral.
  - Assists with tracking of social media posts, public engagement and websites.

- Assists with public outreach efforts to partner organizations and elected and government officials to expand awareness of Library programs and services.
- **Attend public outreach events and represent the library**
- **Creates social media and email marketing campaigns**

Promotions:

- Inputs classes, workshops and events on external community, events and legal community calendars.
- Assists with monitoring promotional material in main, branch, partnership and local courthouse locations
- Provides input regarding messaging and outreach.
- Under supervision, creates photographs and video for promotional purposes may be required

Participates in the achievement of division and departmental goals:

- Provides input on changes in policies and procedures that would benefit Communications and other departments.
- Communicates with supervisor, colleagues, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve challenges;

Participates in Library Signature Events

- Assists with promotion of signature events.
- Assists with coordinating staff and volunteers
- Assists with patron registration and display maintenance

Performs other duties as assigned, which includes but is not limited to assisting with duties of other library departments.

## Position Qualifications

Required

- AA or higher degree
- At least 2 years' experience in marketing, graphic design, public relations, and/or management of online media.
- Must be Social Media proficient
- Able to think and work independently.
- Able to understand and follow-through with job tasks as assigned, manage interruptions and competing priorities, and organize workload according to established priorities.
- Must have effective oral and written communication and interpersonal skills which demonstrate courtesy, respect, and tact.
- Must have strong organizational skills, pay close attention to detail, use a personal computer, understand, retain, and recall instructions and conduct internet research
- Facility with Microsoft Office

Preferred:

- Higher educational degree
- Some knowledge of Adobe Creative suite
- Knowledge of a foreign language
- Previous experience in customer service, **public facing organization**

**Work Environment**

Will be working in a busy office environment open to the public including a large reading room, general office environment and open and closed book stacks.

**Physical Abilities Required**

- Requires the ability to lift, push, and pull up to 25 lbs .
- Must be able to sit for long periods of time
- May require physical activities such as bending, stooping, reaching, twisting and crawling.
- Some exposure to adverse environmental conditions such as dust and/or odors.
- Must be able to move to, and work in, different areas of the library as needed

**Approvals**

_____	_____	_____	_____
<b>Immediate Supervisor</b>	<b>Date</b>	<b>Senior Director</b>	<b>Date</b>
_____	_____	_____	_____
<b>Human Resources</b>	<b>Date</b>	<b>Executive Director</b>	<b>Date</b>

**Statement of Employee**

I understand the position and its responsibilities and expectations as described above. The above statements describe the level of work performed in general terms. The statements are not intended to list all the responsibilities, duties and/or skills required of employees so classified. The content herein is subject to change, with or without due notice.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_

Distribution: Original - Human Resources, Copies - Supervisor, Employee



**MEMORANDUM**

**DATE:** March 26, 2025

**TO:** Board of Law Library Trustees

**FROM:** Katherine H. Chew, Executive Director

**RE:** Recognition of Volunteers with Gratitude for Their Contributions

**SUMMARY**

On an annual basis, the LA Law Library receives more than 100,000 patron visits and offers more than 600 workshops and classes. This robust programming would not be possible without the dedicated volunteers who share their time, talent, and expertise throughout the year. Their impact is critical, particularly for so many patrons who face social and economic challenges that make it difficult to navigate the legal process alone.

The Library's volunteer attorney team assists with a variety of programs: in-person consultations in Lawyers in the Library; virtual question and answer sessions in Ask a Lawyer, and presentations on topics that include landlord/tenant issues, criminal law, divorce and child custody, civil harassment, contracts, conservatorships, probate, real estate, small business, employment, and much more.

In recognition of their work to promote access to justice, staff recommends the Board of Trustees acknowledge the LA Law Library volunteers who may be in attendance at the March 26, 2025 meeting.



**MEMORANDUM**

**DATE:** March 26, 2025

**TO:** Board of Law Library Trustees

**FROM:** Katherine H. Chew, Executive Director

**RE:** Presentation of Commendation to Kim Thach- 33 Years of Service to LA Law Library

**SUMMARY**

LA Law Library has been privileged to have the dedicated work of Kim Thach in its Finance Department for thirty-three years. Kim was first hired on May 5, 1992 as a part time Library Aide. In 1994 she joined our Circulation team as a full time Library Clerk. In 2008 Kim moved from the Circulation desk to Administrative Services. In 2010 up to the present, Kim has been an Administrative Technician in our Finance Department with a focus on Accounting and Payroll. For years she has kept our staff on track for seamless accounting and payroll activities.

During her years at the Library it became evident Kim's talents were not limited to finances, but flowers as well. She has a natural instinct and artistic eye for creating beautiful flower arrangements. She has generously shared her flower creativity with staff, making them smile by regularly adorning the staff lounge with thoughtful arrangements on each table. She has taken on ambitious projects by creating colorful arrangements for the Beacon of Justice Gala, volunteer receptions, special luncheons, and holiday decorations.

Staff recommend the Board of Trustees issue recognize Kim with a presentation of a commemorative crystal book and commendation for her longstanding service at the March 26, 2026 Board meeting.



**MEMORANDUM**

**DATE:** February 26, 2025

**TO:** Board of Law Library Trustees

**FROM:** Katherine H. Chew, Executive Director  
Marcelino Juarez, Finance Director

**RE:** Review and Acceptance of Financial Statement Audit Report and AU-C260 Letter for the Fiscal Year Ended June 30, 2024

**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, 2024.

**DISCUSSION**

Staff is pleased to report that the LA Law Library’s outside auditors, Price Paige & Company, 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, 2024 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 audit committee letter is attached.

Draft audited financial statement report website link: [LACLL Audit FS 2024](#)

Operating revenue was 15% higher than prior fiscal year primarily due to an increase in court fee revenue. However, the lack of a one-time backfill funding from the State this fiscal year decreased the total overall revenue making it 18% lower than prior fiscal year. Operating expense remained relatively the same as prior fiscal year with a mere 1% increase. Overall, this resulted in a negative change in net position of \$760K for fiscal year 2024, \$2.4M lower than last year’s results.

In terms of cash position, from the end of fiscal year 2023 to the end of fiscal year 2024 the Law Library increased its cash position by approximately \$1M to \$23.6M. This increase is primarily due to lower payroll costs as a result of unplanned vacancies, deferral of capital expenditures, higher court fee revenue, and unrealized bond investment gains. 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 2024 the account balance was \$2.4M.

This audit year, the Friends of the Los Angeles County Law Library (“Friends”) were determined to be a component unit of the Library in accordance with GASB14. As a result, Friends and the Library’s financial information are now blended. For fiscal year 2024, Friends revenue accounted for less than 1% of the total \$10M revenue, their



expenses accounted for less than 1% of total \$11M expense, and their cash position accounted for 1% of the total \$23M cash position.

Additionally, this audit year we implemented GASB96, *Subscription-Based Information Technology Arrangements (SBITA)*. Last fiscal year, following a review by our outside auditors, we determined that none of our contracts fell within the scope of SBITA. This year however, a reassessment found one of the contracts to be within the scope of SBITA. This resulted in the recognition of a right-to-use asset of \$1.5M and an initial SBITA liability of \$797K.

**RECOMMENDATION**

Staff recommends that the Board review the attached audited financial statements and Audit Committee 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, 2024.
2. Audit Committee Letter







March 13, 2025

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

We have audited the financial statements of the Los Angeles County Law Library (the Law Library) for the year ended June 30, 2024. 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 engagement letter previously provided to you. 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 financial statements. As described in Note 2 to the financial statements, the Law Library changed accounting policies and implemented two new Governmental Accounting Standards Board (GASB) pronouncements in 2024. The Law Library implemented GASB 96, *Subscription-Based Information Technology Arrangements* related to accounting for financial reporting for subscription-based information technology arrangements. They also implemented GASB 100, *Accounting Changes and Error Corrections*, which provides guidance on how to account for and report changes in accounting principles, changes in accounting estimates, and corrections of errors. 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 depreciation and amortization expense is based on the useful lives of capital assets. We evaluated the methods, assumptions and data used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the right-to-use software arrangements and the related software subscription liability is based on estimates of useful lives, discount rates and present value calculations. We evaluated the key factors and assumptions used to develop the calculations in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferrals is based on actuarial valuations. We evaluated the methods, assumptions, and data used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

570 N. Magnolia Avenue, Suite 100  
Clovis, CA 93611

tel 559.299.9540  
fax 559.299.2344

Other postemployment benefit obligations are determined using terms of various healthcare plans offered, together with relevant actuarial assumptions and healthcare cost trend rates, projected annual rates and discount rates. We evaluated the key factors and assumptions used to develop the other postretirement benefit obligation 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 affecting the financial statements was:

The disclosure of the Law Library's defined benefit pension plan in Note 7 to the financial statements provides detailed information on the pension plan including a description of the plan, benefits provided, contributions, calculations of the net pension liability and related deferrals, actuarial assumptions and discount rate used to measure the liability.

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. There were no uncorrected misstatements noted during our audit. The attached material misstatement was detected as a result of audit procedures and was due to the Law Library not properly implementing GASB 96, *Subscription-Based Information Technology Arrangements* when it was effective in fiscal year 2023. The misstatement was corrected by management for the year ended June 30, 2024.

#### *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 March 13, 2025.

#### *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.

#### *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.

In our audit engagement letter previously provided to you, we communicated the following significant risks of material misstatement (significant risks) as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud
- Completeness and accuracy of capital assets
- Completeness and cutoff of accruals due to early close of the books
- Accuracy of pension and OPEB calculations

These risks were addressed within our audit procedures, and we have no findings to report related to these risks.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the proportionate share of net pension liability and related ratios, the schedule of pension contributions, the schedule of changes in net OPEB liability and related ratios, and the schedule of OPEB contributions, 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 the Board of Trustees and management of the Los Angeles County Law Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Price Pange & Company*

**Client:** LOS ANGELES COUNTY LAW LIBRARY  
**Engagement:** 6-30-2024 Audit  
**Current Period:** 06/30/2024  
**Workpaper:** Attachment: Corrected Audit Adjustments

<b>Account</b>	<b>Description</b>	<b>Workpaper Reference</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Income Effect</b>
<b>AJE03</b>		<b>H505</b>			
To record adjustment to implement GASB 96 for Lexis Plus					
229999	Subscription Liability (PPC Created)		0.00	797,124.00	
168999	Right-to-use subscription asset (PPC Created)		1,586,148.00	0.00	
172000	Accumulated Amortization (PPC created)		0.00	793,074.00	
801311	Interest Expense (PPC Created)		4,050.00	0.00	
<b>Total</b>			<b><u>1,590,198.00</u></b>	<b><u>1,590,198.00</u></b>	<b><u>(4,050.00)</u></b>

# Los Angeles County Law Library

## June 30, 2024 Audit Presentation Agenda

1. **Introduction**
  - a. Audit Team
    - i. Engagement Partner – Fausto Hinojosa, CPA, CFE
    - ii. Audit Supervisor – Jasmine Logee, CPA
    - iii. Two additional support staff
2. **Audit Process**
3. **Audit Areas of Emphasis**
  - a. Cash and Investments
  - b. Revenues and Receivables
  - c. Expenditures and Accounts Payable
  - d. Capital Assets
  - e. Subscription Liabilities (GASB96)
  - f. Net Pension Liability
  - g. Other Post-Employment Benefits Liability
  - h. Blended Component Unit – Friends of the LA County Law Library
4. **Auditor's Reports**
  - a. Report on Financial Statements
    - a. Unmodified “clean” opinion
    - b. Audit performed in accordance with AICPA and Government Auditing Standards (GAS)
  - b. Report on Internal Controls Over Financial Reporting
5. **Findings and Questioned Costs**
  - a. Financial Statement Findings
    - i. 2024-001 – GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs) (Material Weakness)
6. **Key Financial Statement Items**
7. **Required Communications**
  - a. Review Audit Committee Letter
8. **Discussion/Questions**



**MEMORANDUM**

**DATE:** March 26, 2025

**TO:** Board of Law Library Trustees

**FROM:** Katherine H. Chew, Executive Director

**RE:** Recognition of Trustee Kenneth Klein for Years of Service with Thanks from Board of Trustees and LA Law Library

**SUMMARY**

First appointed by Los Angeles County Board of Supervisor Member Michael D. Antonovich, Attorney Kenneth Klein began his appointment on the Board of Trustee for the LA Law Library more than 30 years ago. After many years of dedicated service, Trustee Klein will be retiring from the Board of Trustees. His last meeting will be March 26, 2025.

He has had a tremendous impact on the growth of LA Law Library, offering a sense of stability and historical insight throughout his years of service. Ken's leadership as President of the Board of Trustees, and continuous guidance during the tenure of four different Executive Directors and countless Trustees, allowed the Library to evolve from a curator of legal resources for local law firms to a premier educational center devoted to equal access to justice for the vulnerable and underserved, legal professionals, and the global community.

Ken's tireless support, wise counsel, and commitment to the mission and vision of the LA Law Library has made a lasting and meaningful legacy of access to justice to the community. His contributions throughout his tenure have been invaluable to the success of the LA Law Library and its ability to provide legal resources, programs, and workshops throughout Los Angeles County and worldwide.

The Board of Trustees and the staff at the LA Law Library wish to thank Ken for his many years of service by presenting him with a Commendation from the County Board of Supervisors, a gift from LA Law Library commemorating his tenure and a special selection from the Library's Rare Book Collection.

