



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Sherry L. Leysen, Esq., President
Hon. Michele Bell
Hon. William Claster
Sup. Katrina Foley
Hon. Robert A. Knox
Hon. Elizabeth G. Macias
Hon. Glenn R. Salter

NOTICE OF MEETING

Please be advised that the Board of Trustees of the Orange County Public Law Library will meet at the law library Tuesday, January 16, 2024 at 12:15 p.m.

Agenda

- I. Consider Biennial Audit
- II. Discuss Informative Matters
- III. Minutes of December 4 Meeting
- IV. Consent Calendar: Investment Reports
- V. Elect 2024 Officers
- VI. Comments from Trustees and Staff
- VII. Public Comment per Government Code § 54954.3

Supporting documentation is available for review in the Law Library Administrative Offices, Monday-Friday, 8 a.m.- 5 p.m., except where exempt from disclosure.

Those requiring accommodations under the Americans with Disabilities Act should contact the Law Library Administrative Offices at least 24 hours prior to the meeting at (714) 338-6803. Later requests will be accommodated to the extent feasible.

Attachments:

Agenda I Biennial Audit

Agenda II Informative Matters

Agenda III December Minutes

Agenda IV Consent Calendar

Agenda V Elect Officers

Financial Statement (November)

Filing Fee Statistics

Submitted Warrant Lists

CAL-Card Log

Building and Security Event Log

New Acquisitions List

Agenda I

Consider Biennial Audit

Eadie & Payne, LLP completed a biennial audit of the library for FY2021-22 and FY2022-23. Their report is attached.

After the report is received and filed by the board, staff will provide copies to the State Controller and County Auditor-Controller.

Action required: motion to receive and file the FY2021-22 and FY2022-23 audit report.

Staff recommendation: approve.



 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

November 10, 2023

Board of Trustees
Orange County Public Law Library
515 N Flower St
Santa Ana, CA 92703-2354

Dear Board of Trustees:

We have audited the financial statements of Orange County Public Law Library (Library) as of and for the years ended June 30, 2023 and 2022, and have issued our report thereon dated November 10, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 7, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with modified cash basis accounting. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Library solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our report on internal control over financial reporting and on compliance and other matters in a separate letter to you dated November 10, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and our firm have complied with all relevant ethical requirements regarding independence.

Our firm has identified the self-review of nonattest services as a threat to independence. To eliminate this threat, the firm requires review by an independent partner, and acceptance of the report by management.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Library is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023 and 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Library's financial statements relate to the Basis of Accounting and Financial Statements Presentation.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Adjustment of cash, receivables and payables to be consistent with the modified cash basis of accounting. The net effect of the audit adjustments was approximately \$75,000 and \$49,000 for the year ended June 30, 2023 and 2022, respectively.
- Adjustment to record a refund of expenses by the County for approximately \$125,000 in fiscal year 2021-2022 when the expenses were incurred.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Library's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a letter dated November 10, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Library, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Library's auditors.

Very truly yours,

Eadie and Payne, LLP



 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

**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***

Board of Trustees
Orange County Public Law Library
Santa Ana, CA

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, the financial statements of the Orange County Public Law Library (Library) as of and for the year ended June 30, 2023 and 2022 and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated November 10, 2023.

Internal Control over Financial Reporting

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

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 over financial reporting, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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.

Eadie and Payne, LLP

Riverside, CA
November 10, 2023



ORANGE COUNTY PUBLIC LAW LIBRARY

Financial Statements

With Independent Auditor's Report

Fiscal Years Ended June 30, 2023 and 2022



ORANGE COUNTY PUBLIC LAW LIBRARY
TABLE OF CONTENTS

Independent Auditor's Report	1
Management's Discussion and Analysis	3

FINANCIAL STATEMENTS

Statements of Net Position/Governmental Funds Balance Sheet – Modified Cash Basis	7
Statements of Activities/Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance – Modified Cash Basis	8
Notes to the Financial Statements – Modified Cash Basis	9

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Information	16
--	----



 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

Independent Auditor's Report

To the Board of Trustees
Orange County Public Law Library
Santa Ana, CA

We have audited the accompanying modified cash basis financial statements of the Orange County Public Law Library (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 Library's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Library's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the Library, as of June 30, 2023 and 2022, and the respective changes in financial position-modified cash basis, thereof for the years then ended on the basis of accounting described in Note 2.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3–5 and 16–17 be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2023 on our consideration of 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 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 Library's internal control over financial reporting and compliance.

Eadie and Payne, LLP

Riverside, CA
November 10, 2023

Management's Discussion and Analysis

The Orange County Public Law Library (Library) has elected to present its financial statements on a modified cash basis of accounting. This is a basis of accounting other than accounting principles generally accepted in the United States of America (US GAAP). The modified cash basis of accounting recognizes revenues and expenses at the time cash is received or paid out, except for certain modifications, such as the recording of refundable deposits.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid and accrued expenses and liabilities) are not recorded in these financial statements. All current assets are included, but fixed assets such as books, furniture, and equipment are not.

Also, as a result of the use of the modified cash basis of accounting, there are no differences between the governmental activities and the governmental fund. As such, the statements of the Library consist only of the statement of net position/governmental funds balance sheet – modified cash basis and the statement of activities/governmental funds statement of revenues, expenditures and changes in fund balance – modified cash basis.

The Library's net position/fund balance increased in FY2022 from \$7,156,964 to \$8,807,361 and to \$10,662,798 in FY2023.

CONDENSED STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE/NET POSITION - MODIFIED CASH BASIS

June 30,	2023	2022	2021
Total Assets	10,831,368	9,095,721	7,341,537
Total Liabilities	168,570	160,564	184,573
Total Net Position/Fund Balance	10,662,798	8,807,361	7,156,964

In FY2022, the organization reported total revenues of \$4,058,100, marking a notable increase compared to \$3,621,861 in 2021. Meanwhile, total expenditures decreased to \$2,407,703 during the same period. This financial performance for FY2022 reflects the organization's ability to boost its revenue streams while simultaneously managing and reducing its expenditures, ultimately resulting in a positive change in net position for that year.

Moving into FY2023, the positive financial trajectory continued, with total revenues reaching \$4,493,245. Moreover, the organization's commitment to cost-effective operations was evident as expenditures increased only slightly to \$2,637,808. This strong financial performance in 2023 indicates a continued focus on revenue growth and efficient expenditure management, contributing to a significant positive change in net position and reinforcing the organization's financial stability and growth prospects.

**CONDENSED STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES
IN FUND BALANCE/NET POSITION - MODIFIED CASH BASIS**

June 30,	2023	2022	2021
Total Revenues	4,493,245	4,058,100	3,621,861
Total Expenditures	2,637,808	2,407,703	2,748,096
Total Change in Net Position	1,855,437	1,650,397	873,765
 Total Net position/fund balance, beginning of the year	 8,807,361	 7,156,964	 6,283,199
Total Net position/fund balance, end of the year	10,662,798	8,807,361	7,156,964

When comparing budget to actual results for the fiscal year ending June 30, 2023, there was an overall positive variance of \$1,756,250. As discussed previously, court fees collected were higher than anticipated and state supplemental funding was not budgeted. Total expenditures were in line with amounts budgeted where positive variances from salaries and related benefits and general and administrative expenditures offset the negative variances for capital expenditures and books and periodicals related expenditures.

SUMMARY OF BUDGET TO ACTUAL FOR 2023

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Total Revenues	2,738,100	4,493,245	1,755,145
Total Expenditures	2,638,913	2,637,808	(1,105)
Total Change in Net Position	99,187	1,855,437	1,756,250

SUMMARY OF BUDGET TO ACTUAL FOR 2022

	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Total Revenues	2,632,526	4,058,100	1,425,574
Total Expenditures	2,367,608	2,407,703	40,095
Total Change in Net Position	264,918	1,650,397	1,385,479

Expenditures on books, periodicals, and online databases were higher than budgeted in FY2022 due to steeper than anticipated price increases and a mid-year decision to use increased revenue to expand the Library's online database offerings and repurchase titles that had been canceled during leaner years. Spending on maintenance was higher as well due to a disputed capital improvement charge that was wholly refunded in FY2023. Similarly, in FY2023 the Library was erroneously charged for building maintenance expenditures that are to be refunded in FY2024.

Legislation passed on September 14, 2023 increasing the threshold for civil case filing fee waivers (S.B. 71) likely will have some impact on filing fee revenue for county law libraries, but the impact cannot be determined precisely until more information is available. The upward trend in interest income may be enough to offset this change.

FINANCIAL STATEMENTS

ORANGE COUNTY PUBLIC LAW LIBRARY
STATEMENTS OF NET POSITION/GOVERNMENTAL FUNDS BALANCE SHEET – MODIFIED
CASH BASIS
June 30, 2023 and 2022

June 30,	2023	2022
ASSETS		
Cash, cash equivalents, and investments	\$ 10,826,553	\$ 9,088,650
Other assets	4,815	7,071
Total Assets	<u>\$ 10,831,368</u>	<u>\$ 9,095,721</u>
LIABILITIES AND NET POSITION/FUND BALANCE		
Liabilities		
Refundable deposits	\$ 168,570	\$ 160,564
Due to County	-	127,796
Total Liabilities	<u>168,570</u>	<u>288,360</u>
Net Position/Fund Balance		
Unrestricted/assigned	2,428,368	2,421,341
Unrestricted/unassigned	<u>8,234,430</u>	<u>6,386,020</u>
Total Net Position/Fund Balance	<u>10,662,798</u>	<u>8,807,361</u>
Total Liabilities and Net Position/Fund Balance	<u>\$ 10,831,368</u>	<u>\$ 9,095,721</u>

The accompanying notes are an integral part of the financial statements.

ORANGE COUNTY PUBLIC LAW LIBRARY
**STATEMENTS OF ACTIVITIES/GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE – MODIFIED CASH BASIS**
June 30, 2023 and 2022

For the Years Ended June 30,	2023	2022
Revenue		
Court fees	\$ 2,798,939	\$ 2,705,130
State supplemental funding	1,446,636	1,277,835
Interest income	221,641	32,808
Miscellaneous	26,029	42,327
Total Revenue	<u>4,493,245</u>	<u>4,058,100</u>
Expenditures		
Books, periodicals, and related expenditures	318,781	413,095
Salaries and related benefits	1,596,728	1,529,858
Capital expenditures and facility improvements	17,480	-
General and administrative expenditures	704,819	464,750
Total Expenditures	<u>2,637,808</u>	<u>2,407,703</u>
Change in net position/increase of revenue over expenditures	1,855,437	1,650,397
Net Position/Fund Balance, Beginning of the Year	<u>8,807,361</u>	<u>7,156,964</u>
Net Position/Fund Balance, End of the Year	<u>\$ 10,662,798</u>	<u>\$ 8,807,361</u>

The accompanying notes are an integral part of the financial statements.

ORANGE COUNTY PUBLIC LAW LIBRARY
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS
June 30, 2023 and 2022

1. ORGANIZATION

The Orange County Public Law Library (Library) operates and maintains a central library at the Santa Ana Civic Center. The Library provides books and other reference materials for use by judges and attorneys and is open to the public. Principal funding of the Library operations is derived from Superior Court civil filing fees as prescribed by various sections of the California Government Code and Business and Professions Code. The Library is governed by a Board of Trustees.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A description of the significant accounting principles employed in the preparation of these financial statements follows:

The Reporting Entity

The Library uses fund accounting. The financial statements report the Library's general fund which is used to account for all financial resources relevant to its operations and is not included as a component unit in any other primary government's financial statements. The Library has no other funds.

Basis of Accounting and Financial Statements Presentation

The accompanying financial statements are prepared on the modified cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP). Under this accounting basis, certain revenues, principally court fees and interest income, are recorded when collected, rather than when earned, and certain costs and expenses, such as salaries and related benefits, and book purchases, are recorded when paid rather than when incurred. Conformity with GAAP would require recognition of income when earned and expenses are incurred in the accompanying financial statements. Such variances from GAAP are presumed to be material. However, similar to financial statements prepared in accordance with GAAP, these financial statements reflect a liability for refundable deposits held by the Library.

Cash Equivalents

The Library considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Investment Policy

The Library has an investment policy intended to fulfill the requirements of California Government Code and Business and Professions Code for Law Libraries. All money received from any source shall be deposited with the Treasurer of the County of Orange. The Library Director shall determine if the Library has funds in excess of \$100,000. Excess funds shall be defined to be surplus funds under the California Business and Professions Code and may be deposited and/or invested in the following types of accounts: (1) Treasurer of the County of Orange; (2) Local Agency Investment Fund; and (3) Financial institution which is insured by the FDIC to a maximum of \$250,000.

ORANGE COUNTY PUBLIC LAW LIBRARY
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS
June 30, 2023 and 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Facility

Pursuant to Resolution Number 69-673 of the Board of Supervisors of Orange County, California, the Library is entitled to the exclusive use of the building it has occupied since September 1971.

Net Position

Net position may be classified into restricted or unrestricted net position. Restricted net position presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Unrestricted net position presents the remaining amount after restricted net position. The Library's net position is unrestricted.

Fund Balances

The accompanying financial statements report the components of fund balances for governmental funds consistent with GASB 54.

Nonspendable fund balance – This includes amounts that cannot be spent because they are either not spendable in form or legally or contractually required to be maintained intact.

Restricted fund balance – This includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance – This includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Commitments may be changed or removed by resolution.

Assigned fund balance – This includes amounts that are constrained by the Library's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance – This includes all amounts not included in other classifications.

The Library's Board of Trustees establishes (and modifies or rescinds) fund balance commitments and assignments.

3. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and cash equivalents held by the Library are comprised of the following as of June 30:

	2023	2022
Deposit in financial institution	\$ 24,670	\$ 22,039
Cash held by the Orange County Investment Pool (OCIP)	5,433,686	3,789,931
Cash held by the State's Local Agency Investment Fund (LAIF)	5,368,197	5,276,680
	<u>\$ 10,826,553</u>	<u>\$ 9,088,650</u>

ORANGE COUNTY PUBLIC LAW LIBRARY
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS
June 30, 2023 and 2022

3. CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)

For purposes of the following discussion, these accounts have been classified as follows at June 30:

	<u>2023</u>	<u>2022</u>
Deposits	\$ 24,670	\$ 22,039
Investments	10,801,883	9,066,611
	<u>\$ 10,826,553</u>	<u>\$ 9,088,650</u>

Deposits

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Library deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. At June 30, 2023 and 2022 the Library's cash held in financial institutions was insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

Investments

The Library is a participant in the OCIP's external investment pool. The County pools these funds with those of other entities and invests the cash as prescribed by the California Government Code. These pooled funds are reported at cost, which approximates fair value. Interest earned on the pooled funds are reported at cost, which approximates fair value. Interest earned on the pooled funds is distributed quarterly based on a dollar-day basis to guarantee equitable distribution among all member funds. Fair value on the Library's position in the pool approximates the value of the pool shares. For more information regarding investments with LAIF, refer to the California State Treasurer's web site at <http://www.treasurer.ca.gov/pmia-laif/pmia.asp>.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Library's deposits are not exposed to custodial credit risk, since all of its deposits are covered by FDIC.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. This risk does not apply to a local government's indirect investment in securities through the use of government investment pools, such as cash held by Orange County and LAIF.

ORANGE COUNTY PUBLIC LAW LIBRARY
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS
June 30, 2023 and 2022

4. ASSIGNED FUND BALANCES

The Library assigned surplus funds held by LAIF as follows as of June 30:

	2023	2022
Casualty loss	\$ 500,000	\$ 500,000
Employee benefits	168,083	161,056
Facility needs	1,522,785	1,522,785
Insurance	137,500	137,500
Technology upgrades	100,000	100,000
	<u>\$ 2,428,368</u>	<u>\$ 2,421,341</u>

These designations are not based on any legal restrictions or board of trustee's action to commit the Library's fund balances.

5. REFUNDABLE DEPOSITS

Library patrons are required to make a deposit of \$100 or \$200 before book-borrowing privileges are extended. The deposit is returned, less any applicable fines or lost book charges, when the borrowing privileges are cancelled by the patron.

6. RETIREMENT PLANS

Orange County Employees Retirement System (OCERS)

Plan Description

The Library participates in the Orange County Employees Retirement System (OCERS), a cost-sharing multiple-employer defined benefit pension plan (Plan) operating under the County of Employees Retirement Act of 1937. All qualified employees are eligible to participate in the Plan. Benefit provisions under the Plan are established by State's statute and Library resolution. The Plan provides retirement benefits calculated at a percentage of compensation for each completed year of service based on a normal retirement age. The Plan also provides disability benefits to member and death benefits to beneficiaries of members.

A Comprehensive Annual Financial Report of the OCERS is prepared that includes all financial information relating to the Plan. The most recent publicly available report can be found online at <https://www.ocers.org/archived-financial-reports>.

Benefits Provided

Members are entitled to receive a retirement allowance with ten or more years of service credit beginning at age 50 (5 years of service and age 52 for General PEPRA plans and 5 years of service and age 50 for Safety PEPRA, for all plans except those identified as PEPRA compliant), at any age with thirty years of service credit (twenty years of service credit for safety members), or if a part-time employee at age 55 or older with five or more years of service credit and at least ten years of active employment with a sponsoring agency covered by OCERS. Members attaining age 70 are eligible to retire regardless of credited service. Benefits received are determined by plan formula, age, years of service and final average salary (see Section II, Notes to the Required Supplementary Information, for any changes in benefit terms in the most recent report).

ORANGE COUNTY PUBLIC LAW LIBRARY
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS
June 30, 2023 and 2022

6. RETIREMENT PLANS (continued)

Funding Policy

Active Plan members are required to contribute a percentage of their annual compensation to OCERS based on certain actuarial assumptions and the member's age at entry in OCERS. Employer contribution rates are determined using the entry age normal actuarial cost method based upon a level percentage of payroll. Employer contribution rates are adopted annually based upon recommendations received from OCERS' actuary after the completion of the annual actuarial valuation. The average employer contribution rate for the first six months of calendar year 2022 (based on the December 31, 2019 valuation) was 41.49% of compensation. The average employer contribution rate for the last six months of calendar year 2022 (based on the December 31, 2020 valuation) was 41.16% of compensation.

Employee contributions are established by the OCERS' Board of Retirement and guided by state statute. The average member contribution rate for the first six months of calendar year 2022 (based on the December 31, 2019 valuation) was 12.31% of compensation. The average member contribution rate for the last six months of calendar year 2022 based on the December 31, 2020 valuation) was 12.16% of compensation.

The Library makes contributions to the Plan in amounts that, when combined with employees' contributions, fund actuarially computed costs as they accrue. The Library's pension plan contributions made during the years ended June 30, 2023 and 2022 were \$120,687 and \$115,025, respectively.

Deferred Compensation Plan

The Library also maintains a deferred compensation program qualified under Section 457 of the Internal Revenue Code. Participating employees contribute percentage of their salary to the plan. The only cost to the Library is the incidental maintenance cost of the plan, which is minor.

7. POSTEMPLOYMENT HEALTH CARE BENEFITS

Plan Description

The Library employees participate in the County of Orange Retiree Medical Program (RMP). The RMP was established by the County of Board of Supervisors (Board). The Board has the authority to amend the plan. Eligible retired Library employees receive a monthly grant which helps offset the cost of monthly County-offered health plans and/or Medicare A and/or B premiums. The RMP states that it does not create any vested right to the benefits.

In order to be eligible to receive the grant upon retirement, the employee must have completed at least 10 years of continuous County Service (although exceptions for disability retirements exist), be enrolled in a County sponsored health plan and/or Medicare, qualify as a retiree as defined by the RMP, and be able to receive a monthly benefit payment from OCERS. The RMP provides a frozen lump sum payment to terminated employees not eligible to receive the grant.

ORANGE COUNTY PUBLIC LAW LIBRARY
NOTES TO THE FINANCIAL STATEMENTS – MODIFIED CASH BASIS
June 30, 2023 and 2022

7. POSTEMPLOYMENT HEALTH CARE BENEFITS (continued)

Funding Policy

Employer contributions are made based on the Annual Required Contribution based on bi-annual actuarial valuations which a County contracted actuarial consultant provides. In order to more adequately fund benefits under the RMP, the Board adopted the County of Orange Retiree Medical Trust (Trust) effective July 2, 2007. The Trust is an Internal Revenue Code section 115 Trust for which the County Chief Financial Officer is the Trustee. In addition, OCERS has established an Internal Revenue Code section 401(h) account to invest monies and acts as Trustee for the 401(h) account which is used to pay the monthly grants. OCERS issues a Comprehensive Annual Financial Report for each fiscal year ending December 31, which includes the RMP. The most recent publicly available report can be obtained online at <http://www.cers.org/archived-financial-reports>.

Employees pay an additional 1.75 percent of their salaries toward the employer's retirement contribution, to help offset the Library's cost of the RMP. The Library's cost of contributions made during the years ended June 30, 2023 and 2022, were \$39,701 and \$39,482, respectively.

8. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 10, 2023, the date the financial statements were available to be issued. Management identified the legislation that was passed on September 14, 2023 involving fillings fees as a significant event. Management expects a decrease in revenue in the upcoming year due to a decrease in collections for filling fees. Management is waiting for the release of information for calculation on filling fees.

REQUIRED SUPPLEMENTARY INFORMATION

ORANGE COUNTY PUBLIC LAW LIBRARY
BUDGETARY COMPARISON INFORMATION
For the Year Ended June 30, 2023

For the Year Ended June 30, 2023	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
Revenue				
Court fees	\$ 2,700,000	\$ 2,700,000	\$ 2,798,939	\$ 98,939
State supplemental funding	-	-	1,446,636	1,446,636
Interest income	27,500	27,500	221,641	194,141
Miscellaneous	10,600	10,600	26,029	15,429
Total Revenue	<u>2,738,100</u>	<u>2,738,100</u>	<u>4,493,245</u>	<u>1,755,145</u>
Expenditures				
Books, periodicals, and related expenditures	321,317	321,317	318,781	2,536
Salaries and related benefits	1,606,777	1,606,777	1,596,728	10,049
Capital expenditures and facility improvements	3,000	17,193	17,480	(287)
General and administrative expenditures	693,626	693,626	704,819	(11,193)
Total Expenditures	<u>2,624,720</u>	<u>2,638,913</u>	<u>2,637,808</u>	<u>1,105</u>
Change in net position/increase of revenue over expenditures	<u>\$ 113,380</u>	<u>\$ 99,187</u>	1,855,437	<u>\$ 1,756,250</u>
Net Position/Fund Balance, Beginning of the Year			<u>8,807,361</u>	
Net Position/Fund Balance, End of the Year			<u>\$ 10,662,798</u>	

Notes to Budgetary Comparison Schedule:

Budgets are prepared using a current financial resources measurement focus and the modified cash basis accounting.

ORANGE COUNTY PUBLIC LAW LIBRARY
BUDGETARY COMPARISON INFORMATION
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive (Negative)
For the Year Ended June 30, 2022				
Revenue				
Court fees	\$ 2,600,000	\$ 2,600,000	\$ 2,705,130	\$ 105,130
Interest income	21,786	21,786	32,808	11,022
Miscellaneous	10,740	10,740	42,327	31,587
Total Revenue	<u>2,632,526</u>	<u>2,632,526</u>	<u>4,058,100</u>	<u>1,425,574</u>
Expenditures				
Books, periodicals, and related expenditures	361,277	361,277	413,095	(51,818)
Salaries and related benefits	1,542,070	1,542,070	1,529,858	12,212
Capital expenditures and facility improvements	8,937	8,937	(9,355)	18,292
General and administrative expenditures	<u>455,324</u>	<u>455,324</u>	<u>474,105</u>	<u>(18,781)</u>
Total Expenditures	<u>2,367,608</u>	<u>2,367,608</u>	<u>2,407,703</u>	<u>(40,095)</u>
Change in net position/increase of revenue over expenditures	<u>\$ 264,918</u>	<u>\$ 264,918</u>	1,650,397	<u>\$ 1,385,479</u>
Net Position/Fund Balance, Beginning of the Year			<u>7,156,964</u>	
Net Position/Fund Balance, End of the Year			<u>\$ 8,807,361</u>	

Notes to Budgetary Comparison Schedule:

Budgets are prepared using a current financial resources measurement focus and the modified cash basis accounting.

Agenda II

Informative Matters

Trustees should receive an email from the Clerk of the Orange County Board of Supervisors about filing a Statement of Economic Interests, California Fair Political Practices Commission Form 700. If any trustees elect not to e-file, library staff can prepare a Form 700 cover sheet and handle the filing once the trustee has signed and provided any required schedules. The judges must file two forms, one as a judge and one as a trustee. We can use copies of schedules attached to the judicial filing, but the trustee filing must have an original signature on the cover page. It must be filed by April 1, 2021, a month later than the judicial filing.

The county replaced the library's exterior telephone land lines, which connect to AT&T through the courthouse. The primary purpose of these lines is safety: the emergency telephones in the elevators and the emergency fire alarm dialer that connects our fire alarm system to the fire department go through these lines.



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Sherry L. Leysen, Esq., President
Hon. Michele Bell
Hon. William Claster
Sup. Katrina Foley
Hon. Robert A. Knox
Hon. Elizabeth G. Macias
Hon. Glenn R. Salter

Minutes of Meeting

Board of Trustees
Orange County Public Law Library

The Board of Trustees of the Orange County Public Law Library met December 4, 2023 at 12:15 p.m. at Chapter One, 227 N. Broadway, Santa Ana, CA 92701.

Present: Sherry Leysen, Esq., Hon. William Claster, Supervisor Katrina Foley, Hon. Robert A. Knox, Hon. Elizabeth G. Macias, Hon. Glenn Salter, and Brendan Starkey. Also present were Kelsey Chrisley, Michele Dulson, Scott Enke, Victoria Garrott-Collins, Juan Gomez, Phuong Ha, Alyssa Napuri, Mora Prestinary, Ignacio Ramirez, Molly Solazzo, Brenda Suh, and Patricia Walter.

Absent: Hon. Michele Bell.

President Leysen called the meeting to order at 12:26 p.m.

Agenda I Discuss Informative Matters. The director discussed developments at the library since the last board meeting.

Agenda II Minutes of October 24 Meeting. Judge Claster moved that the minutes be approved. Supervisor Foley seconded the motion, which passed unanimously.

Approved 6-0

Agenda III Consent Calendar. There being no objection, (1) summary investment reports from the Local Agency Investment Fund and the Orange County Investment Pool for October were deemed received and filed and (2) 2024 meeting dates were set for January 16, February 20, March 19, April 16, May 14, June 18, August 20, September 17, October 15, and November 12.

Approved 6-0

Agenda IV Employee Service Recognition. Circulation Technician Patricia Walter was recognized for 25 years of service to the library and Network Technician Phuong Ha for 20.

Approved 6-0

Agenda V Comments from Trustees and Staff. The board thanked the staff for their service to the library.

December 4, 2023 Minutes

Agenda VI Public Comment per Government Code § 54954.3. There was no public comment.

The board adjourned at 12:34.

I hereby certify that the foregoing minutes were prepared and certified by me.

The foregoing minutes are hereby approved.

Brendan E. Starkey
Recording Secretary

Hon. Glenn Salter
Secretary

Agenda III

Consent Calendar

Attached are summary investment reports from the Local Agency Investment Fund and the Orange County Investment Pool for November and December.



PMIA/LAIF Performance Report as of 12/20/23



Quarterly Performance Quarter Ended 09/30/23

LAIF Apportionment Rate ⁽²⁾ :	3.59
LAIF Earnings Ratio ⁽²⁾ :	0.00009812538629360
LAIF Administrative Cost ^{(1)*} :	0.29
LAIF Fair Value Factor ⁽¹⁾ :	0.986307739
PMIA Daily ⁽¹⁾ :	3.48
PMIA Quarter to Date ⁽¹⁾ :	3.42
PMIA Average Life ⁽¹⁾ :	256

PMIA Average Monthly Effective Yields⁽¹⁾

November	3.843
October	3.670
September	3.534
August	3.434
July	3.305**
June	3.167

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 11/30/23 \$159.4 billion

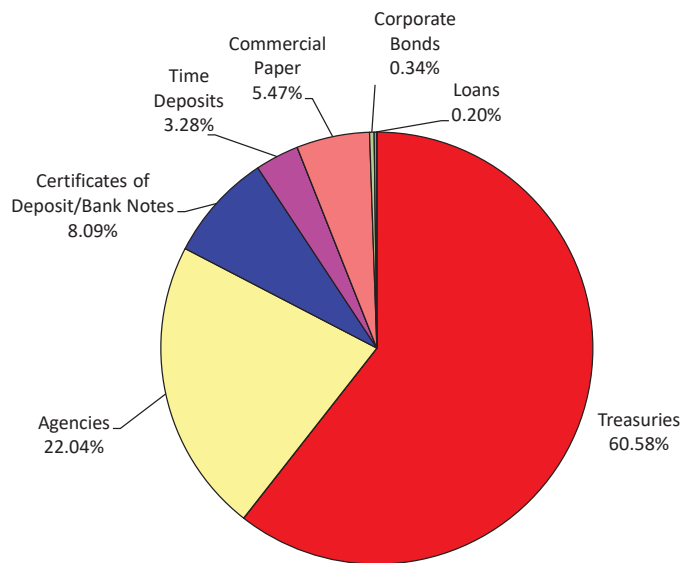


Chart does not include \$2,218,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

** Revised

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

December 01, 2023

[LAIF Home](#)
[PMIA Average](#)
[Monthly Yields](#)

ORANGE COUNTY PUBLIC LAW LIBRARY

DIRECTOR
515 NORTH FLOWER STREET
SANTA ANA, CA 92703-2354

[Tran Type Definitions](#)

Account Number: 16-30-005

November 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	5,459,132.74
Total Withdrawal:	0.00	Ending Balance:	5,459,132.74

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

January 10, 2024

[LAIF Home](#)
[PMIA Average](#)
[Monthly Yields](#)

ORANGE COUNTY PUBLIC LAW LIBRARY

DIRECTOR
515 NORTH FLOWER STREET
SANTA ANA, CA 92703-2354

[Tran Type Definitions](#)

Account Number: 16-30-005

December 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	5,459,132.74
Total Withdrawal:	0.00	Ending Balance:	5,459,132.74



COUNTY OF ORANGE
OFFICE OF THE TREASURER-TAX COLLECTOR
Shari L. Freidenrich, CPA, CCMT, CPFA, ACPFIM
P. O. BOX 4515
SANTA ANA, CA 92702-4515



octreasurer.com/publicfunds

November 30, 2023

ORANGE COUNTY PUBLIC LAW LIBRARY

Fund Number : 161

NOVEMBER 2023 STATEMENT

INVESTMENT BALANCE IN OCIP

Transactions

<u>Transaction Date</u>	<u>Transaction Description</u>	<u>Amount</u>
11/01/2023	October 2023 Investment Admin Fee	\$ (248.79)
11/29/2023	August 2023 Interest Paid	\$ 18,489.27

Summary

Total Deposit:	\$	251,514.83	Beginning Balance:	\$	5,826,210.16
Total Withdrawal:	\$	(202,277.34)	Ending Balance:	\$	5,875,447.65



COUNTY OF ORANGE
OFFICE OF THE TREASURER-TAX COLLECTOR
Shari L. Freidenrich, CPA, CCMT, CPFA, ACPFIM
P. O. BOX 4515
SANTA ANA, CA 92702-4515



octreasurer.com/publicfunds

December 31, 2023

ORANGE COUNTY PUBLIC LAW LIBRARY

Fund Number : 161

DECEMBER 2023 STATEMENT

INVESTMENT BALANCE IN OCTP

Transactions

<u>Transaction Date</u>	<u>Transaction Description</u>	<u>Amount</u>
12/01/2023	November 2023 Investment Admin Fee	\$ (244.89)
12/28/2023	September 2023 Interest Paid	\$ 19,541.53

Summary

Total Deposit:	\$	324,698.44	Beginning Balance:	\$	5,875,447.65
Total Withdrawal:	\$	(208,406.29)	Ending Balance:	\$	5,991,739.80

Agenda V

Elect 2024 Officers

The 2024 candidates for office are:

President	Hon. Robert A. Knox
Vice President	Hon. Glenn R. Salter
Secretary	Hon. Elizabeth G. Macias

Action required: motion to elect 2024 officers.



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Sherry L. Leysen, Esq., President
Hon. Michele Bell
Hon. William Claster, President
Sup. Katrina Foley
Hon. Robert A. Knox
Hon. Elizabeth G. Macias
Hon. Glenn R. Salter

November 30, 2023

Assets

Current Assets

Operating Cash—County Treasury	\$ 5,875,447.65	
Petty Cash—Union Bank	24,564.38	
Local Agency Investment Fund (LAIF)		
Designated Reserve: Casualty Loss	\$ 500,000.00	
Designated Reserve: Employee Benefits	170,102.76	
Designated Reserve: Facility Needs	1,522,785.00	
Designated Reserve: Insurance	137,500.00	
Designated Reserve: Technology Upgrades	100,000.00	
Refundable Deposits	168,335.34	
Operating Reserve	2,860,409.64	
Total LAIF	5,459,132.74	
Total Current Assets		\$ 11,359,144.77

Fixed Assets

Books	\$ 8,878,402.94	
Equipment	3,333,744.33	
Total Fixed Assets		12,212,147.27

Total Assets

\$ 23,571,292.04

Liabilities

Current Liabilities

Accounts Payable	\$ 20,909.16	
Payroll Payable	63,324.50	
Total Current Liabilities		\$ 84,233.66

Noncurrent Liabilities

Employee Benefits	\$ 170,102.76	
Refundable Deposits	198,335.34	
Total Noncurrent Liabilities	368,438.10	
Total Liabilities		\$ 452,671.76

Capital

23,118,620.28

Total Liabilities and Capital

\$ 23,571,292.04

The Board of Trustees established reserve funds to ensure long-term financial stability and orderly provision of services. These provide for replacement of equipment, expansion of the existing facility, earthquake self-insurance, and other future capital requirements. The library does not charge depreciation.

November 2023

Revenue	November	FYTD	Budget	% of BUD	BUD @ 5 MOS
6610 Interest (on Cash)	\$ 20,559.40	\$ 76,614.02	\$ 105,750.00	72%	\$ 44,062.50
7430 Court Filing Fees	227,039.78	1,234,112.51	2,750,000.00	45%	1,145,833.33
7570 Library Services	29.00	1,828.00	2,060.34	89%	858.48
7590 Fee-based Services	92.50	233.50	2,800.00	8%	1,166.67
7670 Miscellaneous Revenue	409.84	5,536.30	10,000.00	55%	4,166.67
TOTAL	\$ 248,130.52	\$ 1,318,324.33	\$ 2,870,610.34	46%	\$ 1,196,087.64

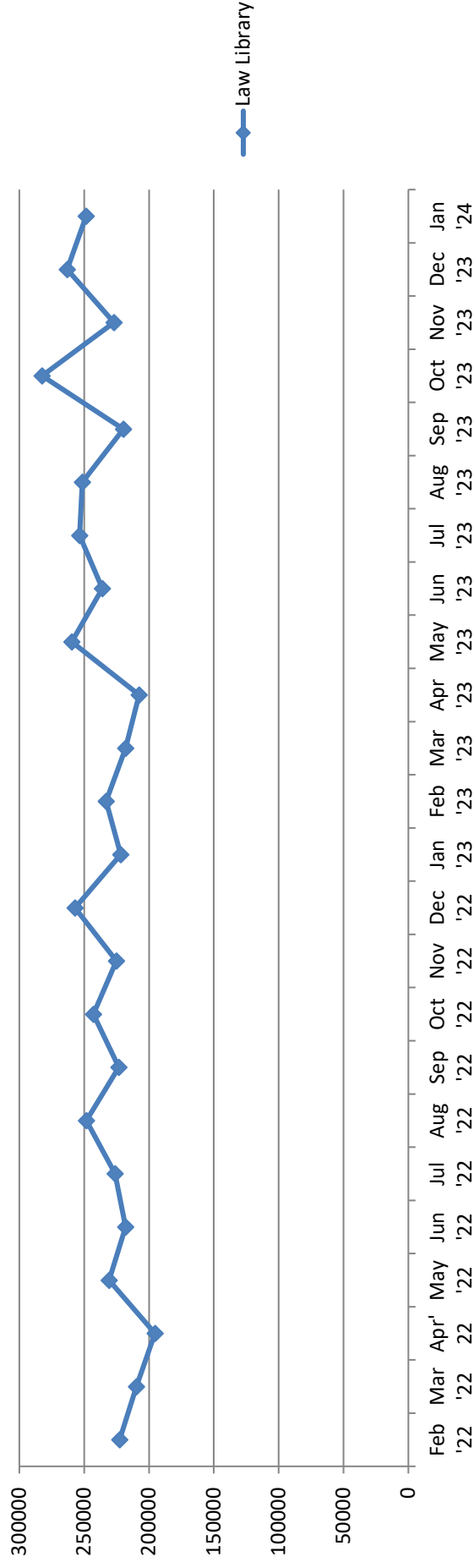
State Supplemental Funding	November	FYTD	Budget	% of BUD	BUD @ 5 MOS
6970 State, Other	\$ -	\$ 180,952.60	n/a	n/a	n/a

Operating Expenditures	November	FYTD	Budget	% of BUD	BUD @ 5 MOS
0101 Regular Salaries	\$ 95,083.56	\$ 471,452.53	\$ 1,235,260.10	38%	\$ 514,691.71
0104 Annual Leave Payoff	-	10,222.08	29,557.80	35%	12,315.75
0200 Retirement	5,054.29	4,708.53	127,905.05	4%	53,293.77
0204 Executive Deferred Compensation	615.38	3,063.05	8,000.01	38%	3,333.34
0206 Retiree Medical	4,937.74	25,457.76	43,003.82	59%	17,918.26
0301 Unemployment Insurance	-	-	1,680.00	0%	700.00
0304 Management Employee Insurance	402.76	1,995.71	4,742.73	42%	1,976.14
0306 Health Insurance	13,288.18	65,776.49	189,860.59	35%	79,108.58
0319 Unit Employee Insurance	576.00	2,851.20	3,348.00	85%	1,395.00
0352 Worker's Compensation—General	-	3,526.00	3,515.57	100%	1,464.82
0401 Medicare	1,636.71	8,264.80	22,569.75	37%	9,404.06
0403 Optional Benefit Plan	-	-	11,500.00	0%	4,791.67
0450 Accrued Salary & Benefits	12,739.31	63,324.50	n/a	n/a	n/a
0741 Telephone—Other	1,306.14	5,085.04	12,668.52	40%	5,278.55
1100 Insurance	-	24,740.00	33,253.00	74%	13,855.42
1300 Maintenance—Equipment	2,188.74	45,641.76	85,784.62	53%	35,743.59
1400 Maintenance—Building	6,179.15	19,492.63	16,591.00	117%	6,912.92
1402 Minor Alterations & Improvements	-	382.89	3,000.00	13%	1,250.00
1600 Memberships	-	610.00	5,140.00	12%	2,141.67
1700 Miscellaneous Expense	200.00	227.29	6,317.50	4%	2,632.29
1800 Office Expense	431.98	2,508.21	10,844.54	23%	4,518.56
1801 County Publishing	-	-	2,132.55	0%	888.56
1802 Periodicals	14,156.31	75,700.90	236,196.16	32%	98,415.07
1803 Postage	-	310.50	600.00	52%	250.00
1809 Minor Equipment Controlled	81.46	4,231.43	11,202.85	38%	4,667.85
1900 Professional & Specialty Services	5,747.16	14,144.32	29,329.00	48%	12,220.42
1901 Databases	14,597.00	120,106.55	323,991.55	37%	134,996.48
1909 Contracts	3,999.93	20,102.04	50,285.73	40%	20,952.39
1911 CWCAP	-	-	13,995.00	0%	5,831.25
1940 County IT Charges	1,026.57	2,190.84	6,788.00	32%	2,828.33
2110 Short-Term Lease—Equipment	761.45	3,965.95	10,455.70	38%	4,356.54
2400 Books	5,299.00	28,096.16	84,269.07	33%	35,112.11
2600 Transportation & Travel—General	1,504.91	5,920.12	18,210.00	33%	7,587.50
2601 Private Auto Mileage	-	-	500.00	0%	208.33
2602 Garage Expense	17.00	52.00	500.00	0%	208.33
2700 Transportation & Travel—Meetings	-	2,171.94	17,150.00	13%	7,145.83
TOTAL	\$ 191,830.73	\$ 1,036,323.22	\$ 2,660,148.20	39%	\$ 1,108,395.08

Capital Income	November	FYTD	Budget	% of BUD	BUD @ 5 MOS
6610 Interest (on Reserve)	\$ -	\$ 90,936.17	\$ 110,000.00	83%	\$ 55,000.00

Capital Expenditures	November	FYTD	Budget	% of BUD	BUD @ 5 MOS
4000 Equipment	\$ 18,410.34	\$ 31,414.67	\$ 42,547.86	74%	\$ 17,728.28

Law Library Filing Fee Income



Estimated Number of Payments = (Total Remittance Divided by Fee Per Filing)						11-Dec-23
County: Orange						
Collection Month: October 2023						
Code Section	Abbreviated Fee Title	Fee Amount	Fee Distribution Amount	Amount Remitted	Estimated Number of Payments	
GC 70653	Appointment of Conservator	\$350.00	\$35	\$0.00	-	
GC 70670(a)	Family Law First Paper	\$350.00	\$35	\$0.00	-	
GC 70613(a) CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$340.00	\$35	\$0.00	-	
CCP 116.230(d)(2); CCP 116.221	Small Claims Amended <=\$5,000 to >\$5,000	\$25.00	\$2	\$1.96	0.98	
GC 70621(a)(1)	Appeal - Limited Cases	\$325.00	\$35	\$0.00	-	
B&P 6322.1(c); cross-ref. GC 70613(b) & GC 70614(b)	Fees associated with rows 1 and 2 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$165.00		\$0.00	-	
GC 70658 70602.5 70602.6	Subsequent Papers	\$435.00	\$35	\$2,170.00	62	
GC 70670(a) 70602.5 70602.6	Family Law First Paper	\$435.00	\$35	\$1,823.89	52.111	
Lab. 98.2; cross-ref. GC 70611 70602.5 70602.6	Appeal of Labor Commission Decision	\$435.00	\$35	\$35.00	1	
GC 70656	Petition Set Aside Estate	\$200.00	\$35	\$0.00	-	
H&S 103470	Petition - Birth, Death, Marriage Record	\$200.00	\$35	\$0.00	-	
Prob. 7660	Petition for Summary Probate	\$200.00	\$35	\$0.00	-	
CCP 116.230(d)(3); CCP 116.221	Small Claims Amended <=\$1,500 to >\$5,000	\$45.00	\$2	\$2.00	1	
GC 70613(b) CCP 1161.2	Fees associated with row 31 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$195.00	\$35	\$0.00	-	
GC 70654; GC 70656; GC 70658	Fees associated with rows 65, 67 and 69 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-	
GC 70652	Probate - Internal Affairs	\$355.00	\$35	\$0.00	-	
GC 70653	Appointment of Conservator	\$355.00	\$35	\$0.00	-	
GC 70654	Appointment of Guardians	\$205.00	\$35	\$0.00	-	
GC 70621(a)(1)	Appeal - Limited Cases	\$330.00	\$35	\$0.00	-	
GC 70611	Unlimited Civil Filing	\$355.00	\$35	\$0.00	-	
GC 70613(a) CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$345.00	\$35	\$0.00	-	
GC 70611 70602.5	Unlimited Civil Filing	\$395.00	\$35	\$0.00	-	
GC 70613(b) 70602.5 CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$240.00	\$35	\$20,643.82	589.823	
GC 70650(a) 70602.5 70602.6	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$435.00	\$35	\$7,347.18	209.919	
Lab. 98.2; cross-ref. GC 70611	Appeal of Labor Commission Decision	\$350.00	\$35	\$0.00	-	
Veh. 14607.6(e)(4)	Petition for Vehicle Forfeiture	\$100.00	\$35	\$0.00	-	
GC 70611	Unlimited Civil Filing	\$350.00	\$35	\$0.00	-	
GC 70613(b) CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$215.00	\$35	\$0.00	-	
GC 70614(a)	Limited Response >\$10K <=\$25K	\$325.00	\$35	\$0.00	-	
GC 70621(a)(2)	Writ petition in a limited civil case (amounts over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$325.00	\$35	\$0.00	-	
GC 70621(b)	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$200.00	\$35	\$0.00	-	
GC 70670(b)	Fees associated with row 73 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-	
GC 70621(b)	Appeal - Limited Cases	\$205.00	\$35	\$0.00	-	
H&S 103470	Petition - Birth, Death, Marriage Record	\$205.00	\$35	\$0.00	-	
GC 70614(b) 70602.5	Limited Response \$10,000	\$225.00	\$35	\$3,623.90	103.54	
GC 70613(a) 70602.5	Limited >\$10K <=\$25K	\$370.00	\$35	\$18,582.90	530.94	
GC 70670(c) 70602.5	Family Law Response	\$395.00	\$35	\$0.00	-	
Lab. 98.2; cross-ref. GC 70611 70602.5	Appeal of Labor Commission Decision	\$395.00	\$35	\$0.00	-	
GC 70651 70602.5 70602.6	Probate - Opposition to Petition	\$435.00	\$35	\$245.00	7	
GC 70652 70602.5 70602.6	Probate - Internal Affairs	\$435.00	\$35	\$1,610.00	46	
GC 70670(d) 70602.5 70602.6	Marriage Dissolution Response	\$435.00	\$35	\$2,008.84	57.395	
GC 70650(b) (c) 70602.5 70602.6	Probate Petitions or Objections	\$435.00	\$35	\$6,928.60	197.96	
GC 70655	First Papers - Other Probate	\$350.00	\$35	\$0.00	-	
GC 70658	Subsequent Papers	\$350.00	\$35	\$0.00	-	
GC 70670(c)	Family Law Response	\$350.00	\$35	\$0.00	-	
GC 70621(b)	Appeal - Limited Cases	\$200.00	\$35	\$0.00	-	
GC 70611; GC 70612; GC 70670(a) (c) (d); Lab. 98.2	Fees associated with rows 26, 27, 72, 74, 75 and 84 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-	
GC 70613(b); GC 70614(b)	Fees associated with rows 30 and 33 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-	
GC 70621(a)(2)	Writ petition in a limited civil case (amount over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$330.00	\$35	\$0.00	-	
B&P 6322.1(c); cross-ref. GC 70613(b)	Limited \$5,000	\$181.00	\$8	\$3,152.00	394	
B&P 6322.1(c); cross-ref. GC 70614(b)	Limited Response \$5,000	\$181.00	\$8	\$23.68	2.96	
GC 70613(b)	Limited \$10,000	\$205.00	\$35	\$0.00	-	
GC 70613(b) CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$220.00	\$35	\$0.00	-	
GC 70613(b) 70602.5	Limited \$10,000	\$225.00	\$35	\$34,789.30	993.98	
GC 70614(a) 70602.5	Limited Response >\$10K <=\$25K	\$370.00	\$35	\$3,146.50	89.9	
GC 70670(a) 70602.5	Family Law First Paper	\$395.00	\$35	\$0.00	-	
H&S 103470 GC 70602.5	Petition - Birth, Death, Marriage Record	\$225.00	\$35	\$0.00	-	
GC 70652 70602.5	Probate - Internal Affairs	\$395.00	\$35	\$0.00	-	
GC 70658 70602.5	Subsequent Papers	\$395.00	\$35	\$0.00	-	
GC 70655 70602.5 70602.6	First Papers - Other Probate	\$435.00	\$35	\$4,722.90	134.94	
GC 70611 70602.5 70602.6	Unlimited Civil Filing	\$435.00	\$35	\$66,857.72	1,910.22	
GC 70650(b) (c)	Probate Petitions or Objections	\$350.00	\$35	\$0.00	-	
GC 70651	Probate - Opposition to Petition	\$350.00	\$35	\$0.00	-	
GC 70654	Appointment of Guardians	\$200.00	\$35	\$0.00	-	
B&P 6322.1(c); cross-ref. GC 70613(b)	Limited \$5,000	\$176.00	\$8	\$0.00	-	
GC 70613(b)	Limited \$10,000	\$200.00	\$35	\$0.00	-	
GC 70621	Appeal - Limited Cases	\$100.00	\$35	\$0.00	-	
GC 70651	Probate - Opposition to Petition	\$355.00	\$35	\$0.00	-	
GC 70658	Subsequent Papers	\$355.00	\$35	\$0.00	-	
Prob. 7660	Petition for Summary Probate	\$205.00	\$35	\$0.00	-	
GC 70614(a)	Limited Response >\$10K <=\$25K	\$330.00	\$35	\$0.00	-	
GC 70650(b) (c) 70602.5	Probate Petitions or Objections	\$395.00	\$35	\$0.00	-	
GC 70670(d)	Marriage Dissolution Response	\$350.00	\$35	\$0.00	-	

CCP 116.230(b)(3); CCP 116.221	Small Claims >\$5,000	\$75.00	\$2	\$343.48	171.74
GC 70613(a)	Limited >\$10K <=\$25K	\$325.00	\$35	\$0.00	-
CCP 116.230(d)(1)	Small Claims Amended <= \$1,500 to <= \$5,000	\$20.00	\$2	\$0.00	-
GC 70613(a) CCP 1161.2	Fees associated with row 29 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$315.00	\$35	\$0.00	-
GC 70650(a) (c) (d); GC 70651; GC 70652; GC 70653; GC 70655	Fees associated with rows 52, 61, 62, 63, 64 and 66 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-
GC 70621(b); H&S 103470; Prob. 7660	Fees associated with rows 82, 92, 114 and 115 prior to SB 1407 amendments. This fee for GC 70621(b) was in effect only between January 1, 2008 and December 31, 2008 (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-
GC 70621(a)	Fees associated with rows 112 and 113 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$300.00	\$35	\$0.00	-
GC 70670(a)	Family Law First Paper	\$355.00	\$35	\$0.00	-
GC 70670(b)	Marriage Dissolution - First Paper	\$355.00	\$35	\$0.00	-
GC 70612	Unlimited Civil Filing Response	\$355.00	\$35	\$0.00	-
GC 70650(a)	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$355.00	\$35	\$0.00	-
GC 70650(a) 70602.5	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$395.00	\$35	\$0.00	-
GC 70621(a)(1) 70602.5	Appeal - Limited Cases	\$370.00	\$35	\$0.00	-
GC 70621(b) 70602.5	Appeal - Limited Cases	\$225.00	\$35	\$208.60	5.96
GC 70621(b) 70602.5	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$225.00	\$35	\$0.00	-
GC 70653 70602.5	Appointment of Conservator	\$395.00	\$35	\$0.00	-
GC 70654 70602.5	Appointment of Guardians	\$225.00	\$35	\$420.00	12
GC 70655 70602.5	First Papers - Other Probate	\$395.00	\$35	\$0.00	-
GC 70650(a)	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$350.00	\$35	\$0.00	-
GC 70652	Probate - Internal Affairs	\$350.00	\$35	\$0.00	-
CCP 116.760	Appeal - Small Claims Court	\$75.00	\$35	\$482.30	13.78
GC 70650(b) (c)	Probate Petitions or Objections	\$355.00	\$35	\$0.00	-
GC 70655	First Papers - Other Probate	\$355.00	\$35	\$0.00	-
GC 70656	Petition Set Aside Estate	\$205.00	\$35	\$0.00	-
GC 70670(d)	Marriage Dissolution Response	\$355.00	\$35	\$0.00	-
Lab. 98.2; cross-ref. GC 70611	Appeal of Labor Commission Decision	\$355.00	\$35	\$0.00	-
GC 70613(a)	Limited >\$10K <=\$25K	\$330.00	\$35	\$0.00	-
GC 70614(b)	Limited Response \$10,000	\$205.00	\$35	\$0.00	-
GC 70621(a)(2) 70602.5	Writ petition in a limited civil case (amount over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$370.00	\$35	\$0.00	-
GC 70670(b)	Marriage Dissolution - First Paper	\$350.00	\$35	\$0.00	-
B&P 6322.1(c); cross-ref. GC 70614(b)	Limited Response \$5,000	\$176.00	\$8	\$0.00	-
GC 70612	Unlimited Civil Filing Response	\$350.00	\$35	\$0.00	-
GC 70614(b)	Limited Response \$10,000	\$200.00	\$35	\$0.00	-
GC 70613(a); GC 70614(a)	Fees associated with rows 28 and 32 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$300.00	\$35	\$0.00	-
GC 70621(b)	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$205.00	\$35	\$0.00	-
GC 70670(c)	Family Law Response	\$355.00	\$35	\$0.00	-
GC 70612 70602.5	Unlimited Civil Filing Response	\$395.00	\$35	\$0.00	-
GC 70613(a) 70602.5 CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$385.00	\$35	\$5,950.00	170
GC 70670(b) 70602.5	Marriage Dissolution - First Paper	\$395.00	\$35	\$0.00	-
GC 70670(d) 70602.5	Marriage Dissolution Response	\$395.00	\$35	\$0.00	-
GC 70651 70602.5	Probate - Opposition to Petition	\$395.00	\$35	\$0.00	-
GC 70656 70602.5	Petition Set Aside Estate	\$225.00	\$35	\$0.00	-
GC 70653 70602.5 70602.6	Appointment of Conservator	\$435.00	\$35	\$804.30	22.98
GC 70670(b) 70602.5 70602.6	Marriage Dissolution - First Paper	\$435.00	\$35	\$24,522.63	700.647
GC 70670(c) 70602.5 70602.6	Family Law Response	\$435.00	\$35	\$2,091.26	59.75
GC 70612 70602.5 70602.6	Unlimited Civil Filing Response	\$435.00	\$35	\$50,467.65	1,441.93
of Orange Total				\$263,005.41	7,984.46

Estimated Number of Payments = (Total Remittance Divided by Fee Per Filing)					10-Jan-24
County: Orange					
Collection Month: November 2023					
Code Section	Abbreviated Fee Title	Fee Amount	Fee Distribution Amount	Amount Remitted	Estimated Number of Payments
GC 70653	Appointment of Conservator	\$350.00	\$35	\$0.00	-
GC 70670(a)	Family Law First Paper	\$350.00	\$35	\$0.00	-
GC 70613(a) CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$340.00	\$35	\$0.00	-
CCP 116.230(d)(2); CCP 116.221	Small Claims Amended <=\$5,000 to >\$5,000	\$25.00	\$2	\$0.00	-
GC 70621(a)(1)	Appeal - Limited Cases	\$325.00	\$35	\$0.00	-
B&P 6322.1(c); cross-ref. GC 70613(b) & GC 70614(b)	Fees associated with rows 1 and 2 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$165.00	\$8	\$0.00	-
GC 70658 70602.5 70602.6	Subsequent Papers	\$435.00	\$35	\$2,482.90	70.94
GC 70670(a) 70602.5 70602.6	Family Law First Paper	\$435.00	\$35	\$1,204.02	34.401
Lab. 98.2; cross-ref. GC 70611 70602.5 70602.6	Appeal of Labor Commission Decision	\$435.00	\$35	\$0.00	-
GC 70656	Petition Set Aside Estate	\$200.00	\$35	\$0.00	-
H&S 103470	Petition - Birth, Death, Marriage Record	\$200.00	\$35	\$0.00	-
Prob. 7660	Petition for Summary Probate	\$200.00	\$35	\$0.00	-
CCP 116.230(d)(3); CCP 116.221	Small Claims Amended <= \$1,500 to >\$5,000	\$45.00	\$2	\$0.00	-
GC 70613(b) CCP 1161.2	Fees associated with row 31 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$195.00	\$35	\$0.00	-
GC 70654; GC 70656; GC 70658	Fees associated with rows 65, 67 and 69 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-
GC 70652	Probate - Internal Affairs	\$355.00	\$35	\$0.00	-
GC 70653	Appointment of Conservator	\$355.00	\$35	\$0.00	-
GC 70654	Appointment of Guardians	\$205.00	\$35	\$0.00	-
GC 70621(a)(1)	Appeal - Limited Cases	\$330.00	\$35	\$0.00	-
GC 70611	Unlimited Civil Filing	\$355.00	\$35	\$0.00	-
GC 70613(a) CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$345.00	\$35	\$0.00	-
GC 70611 70602.5	Unlimited Civil Filing	\$395.00	\$35	\$0.00	-
GC 70613(b) 70602.5 CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$240.00	\$35	\$21,386.75	611.05
GC 70650(a) 70602.5 70602.6	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$435.00	\$35	\$5,513.91	157.54
Lab. 98.2; cross-ref. GC 70611	Appeal of Labor Commission Decision	\$350.00	\$35	\$0.00	-
Veh. 14607.6(e)(4)	Petition for Vehicle Forfeiture	\$100.00	\$35	\$0.00	-
GC 70611	Unlimited Civil Filing	\$350.00	\$35	\$0.00	-
GC 70613(b) CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$215.00	\$35	\$0.00	-
GC 70614(a)	Limited Response >\$10K <=\$25K	\$325.00	\$35	\$0.00	-
GC 70621(a)(2)	Writ petition in a limited civil case (amounts over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$325.00	\$35	\$0.00	-
GC 70621(b)	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$200.00	\$35	\$0.00	-
GC 70670(b)	Fees associated with row 73 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-
GC 70621(b)	Appeal - Limited Cases	\$205.00	\$35	\$0.00	-
H&S 103470	Petition - Birth, Death, Marriage Record	\$205.00	\$35	\$0.00	-
GC 70614(b) 70602.5	Limited Response \$10,000	\$225.00	\$35	\$5,828.90	166.54
GC 70613(a) 70602.5	Limited >\$10K <=\$25K	\$370.00	\$35	\$15,888.60	453.96
GC 70670(c) 70602.5	Family Law Response	\$395.00	\$35	\$0.00	-
Lab. 98.2; cross-ref. GC 70611 70602.5	Appeal of Labor Commission Decision	\$395.00	\$35	\$0.00	-
GC 70651 70602.5 70602.6	Probate - Opposition to Petition	\$435.00	\$35	\$35.00	1
GC 70652 70602.5 70602.6	Probate - Internal Affairs	\$435.00	\$35	\$665.00	19
GC 70670(d) 70602.5 70602.6	Marriage Dissolution Response	\$435.00	\$35	\$1,898.85	54.253
GC 70650(b) (c) 70602.5 70602.6	Probate Petitions or Objections	\$435.00	\$35	\$2,938.60	83.96
GC 70655	First Papers - Other Probate	\$350.00	\$35	\$0.00	-
GC 70658	Subsequent Papers	\$350.00	\$35	\$0.00	-
GC 70670(c)	Family Law Response	\$350.00	\$35	\$0.00	-
GC 70621(b)	Appeal - Limited Cases	\$200.00	\$35	\$0.00	-
GC 70611; GC 70612; GC 70670(a) (c) (d); Lab. 98.2	Fees associated with rows 26, 27, 72, 74, 75 and 84 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-
GC 70613(b); GC 70614(b)	Fees associated with rows 30 and 33 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-

	Writ petition in a limited civil case (amount over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).				
GC 70621(a)(2)		\$330.00	\$35	\$0.00	-
B&P 6322.1(c); cross-ref. GC 70613(b)	Limited \$5,000	\$181.00	\$8	\$3,800.00	475
B&P 6322.1(c); cross-ref. GC 70614(b)	Limited Response \$5,000	\$181.00	\$8	\$63.84	7.98
GC 70613(b)	Limited \$10,000	\$205.00	\$35	\$0.00	-
GC 70613(b) CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$220.00	\$35	\$0.00	-
GC 70613(b) 70602.5	Limited \$10,000	\$225.00	\$35	\$29,819.30	851.98
GC 70614(a) 70602.5	Limited Response >\$10K <=\$25K	\$370.00	\$35	\$3,531.50	100.9
GC 70670(a) 70602.5	Family Law First Paper	\$395.00	\$35	\$0.00	-
H&S 103470 GC 70602.5	Petition - Birth, Death, Marriage Record	\$225.00	\$35	\$105.00	3
GC 70652 70602.5	Probate - Internal Affairs	\$395.00	\$35	\$0.00	-
GC 70658 70602.5	Subsequent Papers	\$395.00	\$35	\$0.00	-
GC 70655 70602.5 70602.6	First Papers - Other Probate	\$435.00	\$35	\$4,300.10	122.86
GC 70611 70602.5 70602.6	Unlimited Civil Filing	\$435.00	\$35	\$63,498.40	1,814.24
GC 70650(b) (c)	Probate Petitions or Objections	\$350.00	\$35	\$0.00	-
GC 70651	Probate - Opposition to Petition	\$350.00	\$35	\$0.00	-
GC 70654	Appointment of Guardians	\$200.00	\$35	\$0.00	-
B&P 6322.1(c); cross-ref. GC 70613(b)	Limited \$5,000	\$176.00	\$8	\$0.00	-
GC 70613(b)	Limited \$10,000	\$200.00	\$35	\$0.00	-
GC 70621	Appeal - Limited Cases	\$100.00	\$35	\$0.00	-
GC 70651	Probate - Opposition to Petition	\$355.00	\$35	\$0.00	-
GC 70658	Subsequent Papers	\$355.00	\$35	\$0.00	-
Prob. 7660	Petition for Summary Probate	\$205.00	\$35	\$0.00	-
GC 70614(a)	Limited Response >\$10K <=\$25K	\$330.00	\$35	\$0.00	-
GC 70650(b) (c) 70602.5	Probate Petitions or Objections	\$395.00	\$35	\$0.00	-
GC 70670(d)	Marriage Dissolution Response	\$350.00	\$35	\$0.00	-
CCP 116.230(b)(3); CCP 116.221	Small Claims >\$5,000	\$75.00	\$2	\$315.28	157.64
GC 70613(a)	Limited >\$10K <=\$25K	\$325.00	\$35	\$0.00	-
CCP 116.230(d)(1)	Small Claims Amended <= \$1,500 to <= \$5,000	\$20.00	\$2	\$0.00	-
GC 70613(a) CCP 1161.2	Fees associated with row 29 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$315.00	\$35	\$0.00	-
GC 70650(a) (c) (d); GC 70651; GC 70652; GC 70653; GC 70655	Fees associated with rows 52, 61, 62, 63, 64 and 66 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-
GC 70621(b); H&S 103470; Prob. 7660	Fees associated with rows 82, 92, 114 and 115 prior to SB 1407 amendments. This fee for GC 70621(b) was in effect only between January 1, 2008 and December 31, 2008 (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-
GC 70621(a)	Fees associated with rows 112 and 113 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$300.00	\$35	\$0.00	-
GC 70670(a)	Family Law First Paper	\$355.00	\$35	\$0.00	-
GC 70670(b)	Marriage Dissolution - First Paper	\$355.00	\$35	\$0.00	-
GC 70612	Unlimited Civil Filing Response	\$355.00	\$35	\$0.00	-
GC 70650(a)	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$355.00	\$35	\$0.00	-
GC 70650(a) 70602.5	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$395.00	\$35	\$0.00	-
GC 70621(a)(1) 70602.5	Appeal - Limited Cases	\$370.00	\$35	\$35.00	1
GC 70621(b) 70602.5	Appeal - Limited Cases	\$225.00	\$35	\$35.00	1
GC 70621(b) 70602.5	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$225.00	\$35	\$0.00	-
GC 70653 70602.5	Appointment of Conservator	\$395.00	\$35	\$0.00	-
GC 70654 70602.5	Appointment of Guardians	\$225.00	\$35	\$173.60	4.96
GC 70655 70602.5	First Papers - Other Probate	\$395.00	\$35	\$0.00	-
GC 70650(a)	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$350.00	\$35	\$0.00	-
GC 70652	Probate - Internal Affairs	\$350.00	\$35	\$0.00	-
CCP 116.760	Appeal - Small Claims Court	\$75.00	\$35	\$485.80	13.88
GC 70650(b) (c)	Probate Petitions or Objections	\$355.00	\$35	\$0.00	-
GC 70655	First Papers - Other Probate	\$355.00	\$35	\$0.00	-

GC 70656	Petition Set Aside Estate	\$205.00	\$35	\$0.00	-
GC 70670(d)	Marriage Dissolution Response	\$355.00	\$35	\$0.00	-
Lab. 98.2; cross-ref. GC 70611	Appeal of Labor Commission Decision	\$355.00	\$35	\$0.00	-
GC 70613(a)	Limited >\$10K <=\$25K	\$330.00	\$35	\$0.00	-
GC 70614(b)	Limited Response \$10,000	\$205.00	\$35	\$0.00	-
GC 70621(a)(2) 70602.5	Writ petition in a limited civil case (amount over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$370.00	\$35	\$0.00	-
GC 70670(b)	Marriage Dissolution - First Paper	\$350.00	\$35	\$0.00	-
B&P 6322.1(c); cross-ref. GC 70614(b)	Limited Response \$5,000	\$176.00	\$8	\$0.00	-
GC 70612	Unlimited Civil Filing Response	\$350.00	\$35	\$0.00	-
GC 70614(b)	Limited Response \$10,000	\$200.00	\$35	\$0.00	-
GC 70613(a); GC 70614(a)	Fees associated with rows 28 and 32 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$300.00	\$35	\$0.00	-
GC 70621(b)	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$205.00	\$35	\$0.00	-
GC 70670(c)	Family Law Response	\$355.00	\$35	\$0.00	-
GC 70612 70602.5	Unlimited Civil Filing Response	\$395.00	\$35	\$0.00	-
GC 70613(a) 70602.5 CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$385.00	\$35	\$6,264.30	178.98
GC 70670(b) 70602.5	Marriage Dissolution - First Paper	\$395.00	\$35	\$0.00	-
GC 70670(d) 70602.5	Marriage Dissolution Response	\$395.00	\$35	\$0.00	-
GC 70651 70602.5	Probate - Opposition to Petition	\$395.00	\$35	\$0.00	-
GC 70656 70602.5	Petition Set Aside Estate	\$225.00	\$35	\$0.00	-
GC 70653 70602.5 70602.6	Appointment of Conservator	\$435.00	\$35	\$734.30	20.98
GC 70670(b) 70602.5 70602.6	Marriage Dissolution - First Paper	\$435.00	\$35	\$18,069.64	516.275
GC 70670(c) 70602.5 70602.6	Family Law Response	\$435.00	\$35	\$2,055.41	58.726
GC 70612 70602.5 70602.6	Unlimited Civil Filing Response	\$435.00	\$35	\$57,461.60	1,641.76
of Orange Total				\$248,590.60	7,623.81

Submitted Warrant Lists Summary
December 2023

12/5/2023	U.S. Bank	\$717.83	Purchasing card payment
12/6/2023	Sharp Electronics Corp.	\$54.95	Photocopier maintenance
	Practising Law Institute	\$754.47	Three updates
	Regents of UC-CEB	\$1,396.84	Three updates
	Eadie and Payne, LLP	\$6,330.00	Auditing services
12/13/2023	Thomson Reuters-West	\$3,034.96	One title and four updates
	Thomson Reuters-West	\$5,593.68	Monthly Westlaw access
	Sharp Electronics Corp.	\$33.75	Photocopier maintenance
	Practising Law Institute	\$546.94	Two updates
	Information Today, Inc.	\$129.95	Subscription renewal
	The Alpha & Omega Group Security	\$3,611.19	Security guard service
	Regents of UC-CEB	\$609.83	One title and one update
	American Warehouse GOL LLC	\$498.75	Office supplies
12/20/2023	Thomson Reuters-West	\$14,907.84	Monthly library plan payment
	American Association for Justice	\$99.00	Subscription renewal
	CCH Incorporated	\$11,538.04	Two updates and database access charges
	Matthew Bender & Co.	\$34.25	One title
	Data Trace Publishing Company	\$264.95	One update
	S&L International	\$1,992.00	Networking hardware and support
	Regents of UC-CEB	\$351.27	One update
	Orange County Public Law Library	\$3,574.04	Petty cash reimbursement
	Sharp Electronics Corp.	\$33.47	Photocopier maintenance
12/27/2023	American Bar Association	\$637.26	Four titles and two updates
	American Warehouse GOL LLC	\$220.39	Office Supplies

LIBRARY PETTY CASH REIMBURSEMENT LIST

Orange County Public Law Library
 515 N. Flower St.
 Santa Ana, CA 92703-2354

December 20, 2023

VENDOR	CODE	AMOUNT
AT&T	0741	\$31.26
San Diego Law Library	2400-2415	\$646.50
Ingram Library Services	2400-2401	\$165.87
Council of CA County Law Librarians	2700	\$75.00
Aztec Leasing, Inc.	2110	\$761.45
AT&T	0741	\$502.38
AT&T	0741	\$92.25
Charter Communications	0741	\$344.98
American Library Association	1802-5003	\$75.00
AT&T	0741	\$58.12
Brendan Starkey	2602	\$20.00
Brendan Starkey	2700	\$766.23
US Bank	1900	\$35.00
0741		\$1,028.99
1802-5003		\$75.00
1900		\$35.00
2110		\$761.45
2400-2401		\$165.87
2400-2415		\$646.50
2602		\$20.00
2700		\$841.23
TOTAL		\$3,574.04

**ORANGE COUNTY PUBLIC LAW LIBRARY
CAL CARD**

Month of November 2023 - December 2023

P-CARD LOG

Card Holder	Date of Purchase	Vendor's Name	Description of Merchandise	Amount Billed
Brendan Starkey		No Activity		
Kelsey Chrisley	11/23/23	Amazon.com	Hand Sanitizer and Wipes	\$ 74.50
	11/23/23	Amazon.com	Lysol Disinfectant Spray	\$ 74.01
	11/23/23	Amazon.com	Febreze Air Freshener	\$ 30.91
	11/30/23	Hachette Book Group	Treatise by Fernanda Pirie	\$ 45.24
	11/30/23	Pitney Bowes	Postage Meter Lease	\$ 69.39
	12/1/23	Home Depot.com	Duct Tape	\$ 44.48
	12/13/23	Home Depot	Machine Screws for Book Trucks	\$ 4.52
	12/19/23	Primo Water	Sparkletts Water	\$ 34.00
	12/20/23	Demco	Date Due Slips	\$ 89.11
	12/21/23	Amazon.com	First Aid Supplies	\$ 44.38
Scott Enke		No Activity		
			Total	\$ 510.54

TRAVEL CARD LOG

Card Holder	Date of Purchase	Vendor's Name	Description of Merchandise	Amount Billed
Brendan Starkey	12/13/23	SCALL	2024 Registration	\$ 135.00
Kelsey Chrisley		No Activity		
Scott Enke		No Activity		
			Total	\$ 135.00

Building & Security Event Log

Date	Time	Event	Response
01/03/2024	7:15 a.m.	Staff removed two cups of water from Floor A bucket.	
01/10/2024	1:15 p.m.	Security guard asked person not to wash their clothes in the fountain.	Person left without incident.



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Sherry L. Leysen, Esq., President
Hon. Michele Bell
Hon. William Claster
Sup. Katrina Foley
Hon. Robert A. Knox
Hon. Elizabeth G. Macias
Hon. Glenn R. Salter

RECENT ACQUISITIONS

Administrative law -- California.

GEN3: KFC780 .C355

California practice guide. 2023 ed. North Hollywood, California: The Rutter Group, a division of Thomson Reuters, 2023-

Administrative procedure -- United States.

GEN4: KF5407 .G838 2023

A guide to federal agency adjudication. Third Edition. Jeremy S. Graboyes, editor. Chicago, Illinois: Section of Administrative Law and Regulatory Practice, American Bar Association, 2023.

Animal welfare -- Law and legislation -- United States.

GEN4: KF3841.A75 G85 2023

Guide to representing animal protection organizations. Daina Bray and Yolanda Eisenstein, editors. Chicago, Illinois: American Bar Association, Business Law Section, 2023.

Automobile insurance -- Law and legislation -- California.

GEN3: KFC298.A8 M442

California automobile insurance law guide. 2023 ed. Oakland, California: CEB, Continuing Education of the Bar--California, 2023-

Civil rights -- California.

GEN3: KFC695 .L565

California civil practice. Fall 2023 ed. Eagan MN: Thomson Reuters, 2023-

Construction contracts -- United States.

GEN4: KF902 .C66 2023

The construction project: phases, people, terms, paperwork, processes. Second edition. Marilyn Klinger and Will Beasley, editors. Chicago, Illinois: American Bar Association, Tort Trial and Insurance Practice Section, 2023.

Discrimination in housing -- Law and legislation -- California.

GEN3: KFC820 .C44

California fair housing and public accommodations. 2023-24 ed. North Hollywood, California: Thomson Reuters/The Rutter Group, 2023-

JANUARY 2023

Environmental law -- California.

GEN3: KFC610 .N37

California civil practice. Fall 2023-24 ed. Eagan, MN: Thomson Reuters, 2023-

Franchises (Retail trade) -- Law and legislation -- United States.

GEN4: KF2023 .R43 2023

Representing franchisees. Thomas R. Ayres, Howard E. Bundy, Ronald K. Gardner, Peter C. Lagarias, editors. Chicago, Illinois: American Bar Association, Forum on Franchising, 2023.

Government purchasing -- Law and legislation -- United States.

GEN4: KF849 .J66 2023

A guide to business inclusion programs in government contracting: U.S. federal, state, and local programs and laws. Tisdra Jones. Chicago, Illinois: American Bar Association, Solo, Small Firm and General Practice Division, 2023.

Law -- History.

GEN A: K150 .P57 2021

The rule of laws: a 4,000-year quest to order the world. First edition. Fernanda Pirie. New York: Basic Books, 2021.

Law clerks -- United States.

GEN4: KF8771 .S77 2023

Behind the bench: the guide to judicial clerkships. Third edition. Debra M. Strauss, J.D. Eagan, MN: West Academic Publishing, 2023.

Managed care plans (Medical care) -- Law and legislation -- United States.

GEN4: KF1183 .Y68 2023

A practical guide to reimbursement in managed care. Joanna B. Younts, Steven D. Hamilton, Frank B. Stevens, Mackenzie S. Wallace. Chicago, Illinois: American Bar Association, Family Law Section, 2023.

Pre-trial procedure -- California.

GEN3: KFC1020 .C338

California practice guide. 2023 ed. North Hollywood, California: The Rutter Group, a division of Thomson Reuters, 2023-

Privacy, Right of -- United States.

GEN4: KF1262 .E358

Privacy torts. 2023-24 ed. Eagan, MN: Thomson Reuters, 2023-

Stock transfer -- Law and legislation -- United States.

GEN4: KF1454 .G888

Modern securities transfers. Fourth Edition. 2023-24 ed. Eagan, Minnesota: Thomson Reuters, 2023-

Student aid -- Law and legislation -- United States.

GEN4: KF4235 .A53 2023

Student loan law. Seventh edition. Anna Anderson, Abby Shafroth, Alpha Taylor, Kyra Taylor; contributing authors Robyn Smith, Geoff Walsh. Boston, MA: National Consumer Law Center, 2023.

Workers' compensation -- Law and legislation -- California.

GEN3: KFC592 .C175

California civil practice. Updated by the publisher's editorial staff. Eagan, MN: Thomson Reuters, 2023.