



ANNUAL REPORT 2024

The following annual report for the fiscal year ended June 30, 2024, is prepared pursuant to Sections 6349 and 6350 of the Business & Professions Code and was accepted by the Fresno County Law Library Board of Trustees on December 17, 2025. All financial declarations herein have been reviewed by an independent auditor and conform to audit released in October 31, 2025.

Roland Cabiles,
Interim Library Director
Secretary to the Board of Trustees

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SUMMARY OF 2023-2024

General

Public law libraries in California serve as legal information service centers. The librarians develop and maintain resources in all formats. They also educate the public to ensure that they can access and utilize information to support all those seeking access to justice. Though this was a challenging year for operation, many positive things were accomplished, and the library achieved a significant surplus in revenue for the year. This report provides a brief overview of the year and serves to meet the requirements of Business and Professions Code 6349.

Service Highlights

The law library saw about 1,800 patrons during the fiscal year and provided reference assistance for 1,300 of them. This is an increase in patrons and reference service from the prior fiscal year.

The law library continued its partnership with the Central California Legal Services (“CCLS”) to offer an online Probate Guardianship clinic for Fresno County. This clinic provides prospective guardians with education, training, and document filing assistance for their guardianships. The law library continues to direct patrons to CCLS in support of outreach and coordination. Participants in the clinic still represent the majority of the guardianship filings in the county.

Reference staff continue to support the legal community and general patrons in person, by telephone, and by email, providing requested materials from online subscription-based legal resources, such as WestLaw, LexisNexis, CEB Onlaw, and HeinOnline, that are either cost prohibitive for the legal community or unavailable to general patrons.

For professional patrons who are members of the bar, the Law Library makes available the Digital Library from LexisNexis at no cost and that may be accessed remotely from digital devices. Currently, 117 professional patrons have accessed this service.

Reference staff provides patrons with generation information, state and local forms, form packets with instructions, and directs patrons to other resources and organizations that may be of assistance.

Operating Highlights

The law library continues to use the Koha ILS system. This allows the library to ultimately better coordinate with, and support, other county law libraries and improve resource acquisition and sharing. It will also realize significant long term cost savings for the law library. The law library updated its computers and printers. This has improved many of our tech support accessibility issues within the library. Functions were made available via scanning and emailing of documents allowing for greater patron access and privacy.

Collection Highlights

Titles Reported July 1, 2023	3,592
Titles added Fiscal Year 2023-2024	13
Titles withdrawn	4
Titles June 30, 2024	3,595
Total Volumes	39,708
Microfiche Volumes	40,424
Circulation	212
In-house Circulation	29

The library financial reporting system was overhauled as well. It was moved from numerous Excel spreadsheets to QuickBooks online. This allowed for the centralization of record keeping, financial workflow, and auditing. This improved record keeping, trend analyses, and increased opportunities for potential revenue options.

Next Year...

The law library continues to look to improve and modernize its operation. This coming fiscal year we will extend the law library's wi-fi internet access for patrons to access through their own digital devices. As always, the law library will review subscriptions and other resources to best serve the needs of the legal community and general public.

**Roland Cabiles,
Interim Director
Fresno County Public Law Library**

FINANCIAL SUMMARY

The 2023-2024 fiscal year was positive. This was due to the following...

- Filing fee revenue increased 9% over the fiscal year
- Interest rate for monies on deposit increasing and bringing in more receipts.
- Continued cost controls

This led to a \$130,700.85 surplus for the fiscal 2023-2024 year.

FINANCIAL STATEMENT

BALANCE July 1, 2023	\$3,367,804.64
Receipts	<u>\$ 751,018.74</u>
SUBTOTAL	\$4,118,823.38

Total Disbursements/Deductions	<u>(\$620,317.89)</u>
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RESERVES:

Insurance Retention	\$ 5,000.00
Unemployment Insurance Reserve	\$ 5,000.00
Equipment Reserve	\$ 20,000.00
Annual Leave Payoff Reserve	\$ 12,783.00
Filing Fee Set Aside & Other Reserve	<u>\$ 630,225.00</u>

RESERVE BALANCE:	\$ 673,008.00
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Other Funds Held by Law Library (deposited outside of county)

Revolving Fund Account 040-970402 Bank of the West	\$ 998.89
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Payroll - EFT Benefit and Tax Payments Account 097-091144 Bank of the West	\$ 24,237.11
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BALANCE June 30, 2024	\$3,522,894.51
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FINANCIAL STATEMENTS

Financial Statement Detail - Receipts

Court Filing Fees	\$ 662,096.52
Interest	\$ 88,922.22
TOTAL RECIEPTS	\$ 751,018.74

Interest Rates - 2023-24 Fiscal Year

Quarter Ending	Interest Rate
09/30/23	2.622%
12/31/23	2.657%
03/31/24	2.776%
06/30/24	2.935%

Financial Statement Detail - Disbursements

Library Resources:

Continuations	\$ 21,869.31
Subscriptions	\$ 42,037.44
E-Subscriptions	\$ 161,098.50
	<u>\$ 225,005.25</u>

Personnel:

Salaries	\$ 229,406.00
Extra help/Hourly	\$ 11,777.50
PERS-Retirement	\$ 982.23
Health Insurance- Active	\$ 29,743.33
Health Insurance- Retirees	\$ 3,659.96
Social Security/Medicare	\$ 20,336.23
Accounting Fees	\$ 1,248.00
Payroll Processing Fees	\$ 2,471.45
GASB 45 Actuarial	\$ 700.00
Memberships	\$ 945.00
Education/Travel	\$ 739.51
	<u>\$ 301,754.70</u>

Other:

Insurance	\$ 33,958.61
ITSD	\$ 1,115.72
Board Meeting	\$ 0.00
Facilities	\$ 84.00
Copier Supplies & Maintenance	\$ 1,290.38
ILS software maintenance	\$ 2,400.00
Office Expense	\$ 54,709.23
Audit	\$ 0.00
	<u>\$ 93,557.54</u>

TOTAL DISBURSEMENTS **\$ 620,317.89**

NOTES TO FINANCIAL STATEMENTS

Post-Employment Benefits

The Fresno County Public Law Library is a miscellaneous public agency member of the California Public Employees' Retirement System (CalPERS). The library participates in an employer/employee shared cost defined benefit pension program. Effective June 30, 2003 the library was moved to a mandated risk pool for all public agencies. The employer contribution rate for fiscal year ended June 30, 2023 was 7.159% of payroll for those employees on the payroll prior to January 1, 2013 and 7.00% of payroll for those employees on the payroll beginning January 1, 2014.

The most recent actuary provides the following financial data:

1. Plan's Accrued Liability	\$1,248,759
2. Projected UAL Balance at 6/30/2023	128,377
3. Other UAL Adjustments (Golden Handshake, Prior Service Purchase, etc.)	0
4. Adjusted UAL Balance at 6/30/2023 for Asset Share	128,377
5. Pool's Accrued Liability ¹	23,349,910,053
6. Sum of Pool's Individual Plan UAL Balances at 6/30/2022 ¹	5,227,602,209
7. Pool's 2022-23 Investment (Gain)/Loss ¹	114,855,623
8. Pool's 2022-23 Non-Investment (Gain)/Loss ¹	360,116,330
9. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (4)] \div [(5) - (6)] \times (7)$	7,101
10. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (5) \times (8)$	19,259
11. Plan's New (Gain)/Loss as of 6/30/2023: $(9) + (10)$	26,360
12. Increase in Pool's Accrued Liability due to Change in Assumptions ¹	0
13. Plan's Share of Pool's Change in Assumptions: $(1) \div (5) \times (12)$	0
14. Increase in Pool's Accrued Liability due to Funding Risk Mitigation ¹	0
15. Plan's Share of Pool's Change due to Funding Risk Mitigation: $(1) \div (5) \times (14)$	0
16. Offset due to Funding Risk Mitigation	0
17. Plan's Investment (Gain)/Loss: $(9) - (16)$	7,101

¹ Does not include plans that transferred to the pool on the valuation date.

Post-Employment Benefits -OPEB

The Fresno County Public Law Library is a miscellaneous public agency member of the California Public Employees' Retirement System (CalPERS). The library contracts with CalPERS to provide health benefits for active employees and retirees. The law library contributes toward the monthly premium at an amount not to exceed \$450 for covered members with or without dependent coverage. Members are responsible for any premium amount that exceeds the law library contribution.

Beginning April 16, 2008 the Fresno County Law Library contracted with California Employers' Retiree Benefit Trust to manage post-employment benefit funds. The Law Library elected to fully prefund the liability.

No actuary data was available in 2023/24

California Employers' Retiree Benefit Trust Balance (6/30/24) **\$508,122.60**

PEOPLE

Board of Law Library Trustees

Honorable Heather Mardel Jones, President, 2019 - Current

Honorable Gregory Fain, Vice President, 2005 – Current

Supervisor Steve Brandau, 2019 – Current

Honorable Elizabeth Egan, 2024 - Current

Honorable Kimberly Gaab, 2009 - Current

Honorable Houry Sanderson, 2022 – Current

Scott D. Baly, Esq., 2018 - Current

Law Library Staff

Joseph Kalet,
Director

Roland Cabiles,
Reference Librarian

Janette Gallardo,
Library Assistant II

Idaly Rodriguez,
Extra Help

Jose Soria,
Extra Help