

AGENDA

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

REGULAR BOARD MEETING

Wednesday, February 25, 2026

12:15 PM

MILDRED L. LILLIE BUILDING TRAINING CENTER

301 WEST FIRST STREET

LOS ANGELES, CA 90012-3140

ACCOMMODATIONS

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

AGENDA DESCRIPTIONS

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

REQUESTS AND PROCEDURES TO ADDRESS THE BOARD

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

AGENDA MATERIALS

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

LAND ACKNOWLEDGMENT

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

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

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

To learn more about the First Peoples of Los Angeles County, please visit the Los Angeles City/County Native American Indian Commission website at lanaic.lacounty.gov.



CALL TO ORDER

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

3.1 Approval of Minutes of the January 28, 2026 Regular Board Meeting

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

4.0 DISCUSSION ITEMS

4.1 Zoom Presentation by Susan Kent, Susan Kent Consulting on Strategic Planning for Public Libraries

4.2 Review and Acceptance of Financial Statement Audit Report and AU-260 Letter For the Fiscal Year Ended June 30, 2025

4.3 Review and Approval of FY2025-26 Mid-Year Budget and Financials

4.4 Review and Approval of Baseline Salary Calculation of Exempt Employees in Compliance with Department of Industrial Relations Wage Order for California Employers, effective January 1, 2026

5.0 CLOSED SESSION

LA Law Library may hold a closed session on the following item; Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director Katherine H. Chew, with Finance Director Marcelino Juarez ; Employee Organization: SEIU Local 721

6.0 RECONVENE IN OPEN SESSION/ CLOSED SESSION ANNOUNCEMENT

(Pursuant to Government Code §54957.1)-Judge Mark Juhas

7.0 AGENDA BUILDING

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

8.0 EXECUTIVE DIRECTOR REPORT

9.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, March 25, 2026.

POSTED FRIDAY, FEBRUARY 20 @ 5:00 P.M. 0

POSTED BY DANIEL REINHOLD



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

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

January 28, 2026

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, January 28, 2026 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

ROLL CALL/ QUORUM

Trustees Present: Judge Mark Juhas
Judge Laura Seigle
Judge Susan DeWitt
Susan Steinhauser, Esq.
Dan Rosenfeld

Trustees Absent: Judge Rosa Fregoso
Judge Cherol Nellon

Senior Staff Present: Katherine Chew, Executive Director

Also Present: Marcelino Juarez, Finance Director

President Juhas determined a quorum to be present, convened the meeting at 12:16 pm and thereafter presided. Executive Director, Katherine Chew, recorded the Minutes.

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the December 17, 2025 Regular Board Meeting
- 3.2 Review of November Financials and List of December Checks and Warrants
- 3.3 Review and Approval of FY26 2nd Quarter Statistics
- 3.4 Review and Approval of Extension of Contract with Insurance Broker for 2026-2027 Property and Liability Insurance Renewal
- 3.5 Review and Approval of LA Law Library Cybersecurity Best Practices for Employees-Data Classification
- 3.6 Review and Approval of Revision to Job Description-Managing Librarian, Legal Education to Managing Librarian, Public and Legal Education

President Juhas asked the Board if anyone would like an item removed from the Consent Calendar. Vice President Seigle requested Items 3.4 and 3.5 be removed from the Consent Calendar. President Juhas requested a motion to approve the Consent Calendar, minus Items 3.4 and 3.5. So moved by Trustee Rosenfeld, seconded by Vice President Seigle. Trustees DeWitt and Rosenfeld abstained on voting for Item 3.1 since they were not present at the previous Board Meeting. Item 3.1 was passed 2 – 0. The motion to approve Items 3.2, 3.3, and 3.6 was approved unanimously 4 – 0.

3.4

Vice President Seigle inquired about a comment in Item 3.4 postponing the RFP will allow us to focus our attention on more pressing matters and better planning. She asked what the pressing matters are, and what is the better planning. Marcelino Juarez, LALL Finance Director, responded that this is all about timing. The renewals for the insurance are due in July. The recommendation is to stay with our current broker to help us through the July 1 renewals. After the July 1 renewals, we should go out to RFP.

3.5

Vice President Seigle inquired where the IT Team pulled these best practices from. Marin Sok, LALL IT Director, responded that he pulled many of these best practices from Cal State and USC. President Juhas inquired if we offer cyber security training videos. Marin responded that we do offer cyber security training videos as part of new employee onboarding.

President Juhas requested a motion to approve Items 3.4 and 3.5. So moved by Vice President Seigle, seconded by Trustee DeWitt. The motion was approved unanimously 4 – 0.

4.0 DISCUSSION ITEMS

4.1 Authorization to Bind Workers Compensation Insurance

Marcelino Juarez, LALL Finance Director, addressed the Board. He recommended that the library remain with Chubb for another year, and to re-evaluate the market next year. There have been improvements in premiums and claims since 2014. Marcelino attributes this in part to the library's in house safety committee which assesses risks. The experience modification rate has gone from 227% in 2014 to 81% in the current cycle.

Trustee Steinhauser arrived at 12:24pm.

President Juhas asked what experienced modification means. Marcelino responded that it assesses risks. A score below 100 gives you credits, while a score over 100 is seen as at risk. President Juhas stated that to his recollection, the premium has stayed steady, and lowered. Marcelino recommended that the Board go with Chubb.

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

4.2 Review of nomination and approval for appointment of Anthony Pacheco to the Board of Directors of the Friends of the Los Angeles County Law Library

Trustee DeWitt inquired who nominated Mr. Pacheco. E.D. Chew responded that Jeff Kichaven of the Friends nominated Mr. Pacheco. He would be a Trustee approved Board Member. Trustee DeWitt responded that she has known Mr. Pacheco for a long time, and that he is a great guy. President Juhas stated that he is “gold plated”. Trustee Steinhauser commented that Jeff has been great with the Friends for a long time. E.D. Chew stated that the Friends would like to find out if certain law firms have been supportive of the Gala, or long time library members, who might want to join the Friends Board.

Trustee DeWitt asked the Board what they were thinking in terms of vetting. Trustee Steinhauser responded that she would like to meet them face to face. Trustee DeWitt responded that it could be awkward to meet a candidate that has been suggested. She asked if the Board should have more involvement of who is selected, and then possibly have candidates meet with the LALL Board for a final interview. Trustee Steinhauser responded that we should build trust with the Friends. She would like to meet the candidate to learn what they think of the library, what they would do for the library, any fundraising ideas they may have, etc. Trustee DeWitt responded that conceptually this is a great idea. She agrees that the Board wants candidates to have these traits, but it may be a strange process after they have already been nominated.

Trustee Steinhauser responded that we should always be looking for new Friends board members. She stated that she has never thought of the Friends as a firm lead for prospective LALL Board members, but it is a possibility. Trustee DeWitt responded that maybe we should not vet the person, but it may be nice to have them come in and introduce themselves. We want them to understand our values and goals. E.D. Chew stated that we get invited to Friends Board meetings, they put forward names, the nominated person talks about their background, they vote, then bring the results to our Board. Trustee Steinhauser responded that once they are appointed, they should introduce themselves as Trustee DeWitt suggested.

Vice President Seigle stated that the Friends Board has 9 – 25 authorized spots for directors, while they currently only have 16. She inquired if there is discussion amongst the Friends about increasing their number of directors. E.D. Chew responded that at the most recent Friends meeting, there was an open discussion as to whether anyone knows someone who would like to join the Friends Board. E.D. Chew has suggested one resource might be some of the many law firms who frequently use the library or are part of our registered members. Trustee DeWitt suggested that someone from the Friends could make a short announcement at the Gala saying they have openings. The Gala crowd should be full of good candidates. President Juhas stated that the announcement should come from the Friends and not us.

President Juhas requested a motion to approve Item 4.2. So moved by Trustee DeWitt, seconded by Trustee Steinhauser. The motion was approved unanimously 5 – 0.

5.0 **CLOSED SESSION**

5.1 LA Law Library may hold a closed session on the following item pursuant to Government Code § 54956.9(d)(1): Conference with Legal Counsel; Pending Litigation Everett v. Chew, LA Law Library. Confidential memoranda related to this item may be considered during such closed session discussion; Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director Katherine H. Chew, with Finance Director Marcelino Juarez; Employee Organization: SEIU Local 721

The Board convened in a closed session at 12:40pm

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

The Board reconvened in an open session at 1:26pm. No reportable action was taken.

7.0 **AGENDA BUILDING**

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

The Board briefly discussed the upcoming audit. They also mentioned a discussion of planning for a strategic plan, and creating a development committee.

8.0 **EXECUTIVE DIRECTOR REPORT**

E.D. Chew reported the celebration for the Library’s recent listing on the Register of Historical Places (our “Old School Still Cool Shindig” is taking place on February 27, 2026. In addition, the Friends have begun Gala preparations and we recently had a Gala Committee planning meeting.

As a follow up from a board discussion, the staff have developed a patron survey form to ascertain how our services are used, patron satisfaction, and to ascertain any personal testimonials from patrons. The library is also working on new programming which includes a Saturday expungement clinic and our Immigration clinics are still underway. We are launching a program on public benefits. We are also reaching out to the Los Angeles Public Library to explore opportunities and coordinate collaborations.

In addition to re-instituting our work with the County on Mediation Trainings, ED Chew advised the Department of Business and Consumer Affairs have reached out to include the Library as one of the raters for its annual awards that are presented to participants tin the Department’s mediations. ED Chew will serve as one of the raters.

An update on facilities projects included information that the start date for construction on the parking structure will begin in February 2026 with a projected completion date in March. Finally, it was reported that LED lighting has been installed has been installed throughout the entire building at no cost as the Library qualified for an LADWP grant as a National Historic Place. This avoided the estimated cost of \$314,000 to upgrade the lighting through other contractors. It is estimated that the installation will save the library approximately \$16,000 per year in energy costs.

9.0 ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 1:32pm by President Juhas. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, February 25, 2026 at 12:15pm.

Katherine Chew, Executive Director and Secretary
Los Angeles County Law Library Board of Trustees

Los Angeles County Law Library
Balance Sheet
As of December 31, 2025
(Provisional and subject to year-end audit adjustments)

	6/30/2025	12/31/2025	YTD
Assets			
Current assets			
Cash and cash equivalents	17,335,752	17,924,341	588,589
Accounts receivable	141,158	159,906	18,748
Other receivable	1,491,069	1,447,023	(44,047)
Prepaid expenses	300,944	456,654	155,710
Total current assets	<u>19,268,923</u>	<u>19,987,923</u>	719,000
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,720,672	6,867,528	146,856
Capital assets, not being depreciated	803,751	978,282	174,531
Capital assets, being depreciated - net	14,526,255	14,366,400	(159,855)
SBITA assets net of amortization	594,805	594,805	-
Total noncurrent assets	<u>22,963,953</u>	<u>23,125,485</u>	161,532
Total assets	<u>42,232,876</u>	<u>43,113,408</u>	880,532
Deffered Outflows of Resources			
Deffered Outflows of Resources	3,841,763	3,841,763	-
Total assets and deffered outflows of resources	<u>46,074,639</u>	<u>46,955,171</u>	<u>880,532</u>
Liabilities			
Current Liabilities			
Accounts payable	236,318	84,929	(151,389)
Other current liabilities	-	-	-
Payroll liabilities	18,937	17,594	(1,343)
Total current liabilities	<u>255,255</u>	<u>102,523</u>	<u>(152,732)</u>
Noncurrent Liabilities			
Accrued sick and vacation liability	214,988	208,474	(6,514)
Borrowers' deposit	206,608	210,418	3,810
OPEB liability	3,694,295	3,759,293	64,998
Net pension liability	6,001,413	6,251,415	250,002
SBITA liability	593,460	593,460	-
Total noncurrent liabilities	<u>10,710,764</u>	<u>11,023,060</u>	<u>312,296</u>
Total liabilities	<u>10,966,019</u>	<u>11,125,583</u>	159,564
Deffered Inflows of Resources			
Deffered Inflows of Resources	977,838	977,838	-
Total liabilities and Deffered inflows of resources	<u>11,943,857</u>	<u>12,103,421</u>	159,564
Net Position			
Invested in capital assets	15,330,006	15,344,682	14,676
Unrestricted	18,800,777	19,507,069	706,292
Total net position	<u>34,130,782</u>	<u>34,851,751</u>	<u>720,968</u>
Total liabilities and Deffered inflows of resources and net position	<u>46,074,639</u>	<u>46,955,171</u>	<u>880,532</u>

Los Angeles County Law Library
Income Statement for the Period Ending December 31, 2025

(Provisional and subject to year-end audit adjustments)

Dec-24	Dec-25			
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
Actual				
746,702	638,959	780,001	141,041	22.1%
54,423	50,595	50,531	(63)	-0.1%
0	0	0	0	0.0%
<u>59,193</u>	<u>30,785</u>	<u>28,265</u>	<u>(2,520)</u>	<u>-8.2%</u>
860,317	720,339	858,797	138,458	19.2%
409,070	465,913	426,496	39,418	8.5%
73,674	59,514	55,696	3,818	6.4%
150,698	163,200	142,737	20,463	12.5%
(150,698)	(163,200)	(142,737)	(20,463)	12.5%
72,023	101,165	111,876	(10,711)	-10.6%
31,323	34,523	19,934	14,590	42.3%
16,919	21,257	19,471	1,786	8.4%
5,967	0	449	(449)	0.0%
2	717	444	273	38.1%
49	0	23	(23)	0.0%
24,024	0	8,735	(8,735)	0.0%
<u>189,548</u>	<u>181,761</u>	<u>179,442</u>	<u>2,318</u>	<u>1.3%</u>
<u>822,598</u>	<u>864,851</u>	<u>822,566</u>	<u>(42,285)</u>	<u>-4.9%</u>
<u>37,719</u>	<u>(144,512)</u>	<u>36,231</u>	<u>180,743</u>	<u>-125.1%</u>
44,765	10,000	22,222	12,222	122.2%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>82,484</u>	<u>(134,512)</u>	<u>58,452</u>	<u>192,965</u>	<u>-143.5%</u>
0	0	0	0	0.0%

Summary:

Income

	FY 2024-25	FY 2025-26 YTD				Annual Budget
	YTD Actual	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	
L.A. Superior Court Fees	4,455,067	4,090,714	5,296,950	1,206,236	29.5%	8,300,000
Interest	329,114	283,737	299,409	15,672	5.5%	567,702
Parking	0	0	0	0	0.0%	0
Library Services	<u>528,270</u>	<u>185,128</u>	<u>186,031</u>	<u>902</u>	<u>0.5%</u>	<u>472,954</u>
Total Income	5,312,451	4,559,580	5,782,390	1,222,810	26.8%	9,340,656
Expense						
Staff (payroll + benefits)	3,097,725	3,545,905	3,208,496	337,408	9.5%	6,436,895
Electronic Resource Subscriptions	336,559	357,084	289,619	67,465	18.9%	714,169
SBITA Interest & Amortization Expense	0					
Library Materials	907,826	979,200	878,838	100,362	10.2%	1,958,400
Library Materials Transferred to Capital Assets	(907,826)	(979,200)	(878,838)	(100,362)	10.2%	(1,958,400)
Facilities	567,664	639,727	594,140	45,587	7.1%	1,251,320
Technology & Data	126,700	207,440	132,827	76,073	36.7%	414,581
General	59,674	60,859	59,387	1,472	2.4%	150,328
Professional Development	22,052	25,878	10,211	15,667	60.5%	44,336
Communications & Marketing	2,457	7,002	2,443	4,559	65.1%	46,030
Travel & Entertainment	147	2,500	614	1,886	75.4%	2,500
Professional Services	44,502	135,350	30,865	104,485	77.2%	171,663
Depreciation	<u>1,136,528</u>	<u>1,103,759</u>	<u>1,109,556</u>	<u>(5,797)</u>	<u>-0.5%</u>	<u>2,265,035</u>
Total Expenses	5,394,008	6,085,505	5,438,158	647,346	10.6%	11,496,856
Net Income (Loss)	<u>(81,557)</u>	<u>(1,525,925)</u>	<u>344,231</u>	<u>1,870,156</u>	<u>122.6%</u>	<u>(2,156,200)</u>

Investment Gain (Loss)¹

Investment Gain (Loss) ¹	182,753	60,000	146,856	86,856	144.8%	120,000
Extraordinary Income	0	0	231,641	231,641	0.0%	0
Extraordinary Expense	0	0	0	0	0.0%	0
Net Income Including Extraordinary Items	<u>101,196</u>	<u>(1,465,925)</u>	<u>722,728</u>	<u>2,188,653</u>	<u>149.3%</u>	<u>(2,036,200)</u>

Capitalized Expenditures

Capitalized Expenditures	<u>4,055</u>	<u>399,806</u>	<u>58,845</u>	<u>340,961</u>	<u>85.3%</u>	<u>2,149,806</u>
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Comments

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

Dec-24	Dec-25				FY 2024-25	FY 2025-26 YTD				Annual Budget	Comments		
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (Unf)	YTD Actual	Budget	Actual			\$ Fav (Unf)	% Fav (Unf)
Detailed Budget:													
Income:													
746,702	638,959	780,001	141,041	22.1%	15 FIN 303300	L.A. Superior Court Fees	4,455,067	4,090,714	5,296,950	1,206,236	29.5%	8,300,000	Increase in filing fee revenue attributed primarily to unlimited civil filing fees.
Interest:													
4,777	4,944	4,540	(404)	-8.2%	15 FIN 311000	Interest - LAIF	9,591	9,831	9,179	(652)	-6.6%	19,890	
48,676	45,000	45,144	144	0.3%	15 FIN 312000	Interest - General Fund	313,223	270,000	284,756	14,756	5.5%	540,000	Timing variance.
970	651	848	197	30.2%	15 FIN 313000	Interest - Deposit Fund	6,300	3,906	5,473	1,567	40.1%	7,812	Timing variance.
54,423	50,595	50,531	(63)	-0.1%		Subtotal	329,114	283,737	299,409	15,672	5.5%	567,702	
Parking:													
0	0	0	0	0.0%	39 FAC 330100	Parking	0	0	0	0	0.0%	0	
0	0	0	0	0.0%		Subtotal	0	0	0	0	0.0%	0	
Library Services:													
0	0	0	0	0.0%	27 CIRC 330150	Annual Designation Fee	1,495	1,409	1,170	(239)	-17.0%	3,009	Timing variance.
14,782	14,782	12,481	(2,301)	-15.6%	25 PS 330140	Annual Members Fee	97,974	96,794	95,315	(1,480)	-1.5%	195,920	
1,828	1,828	923	(905)	-49.5%	25 PS 330340	Course Registration	24,950	24,950	14,105	(10,845)	-43.5%	38,950	Timing variance.
2,451	2,400	(63)	(2,463)	-102.6%	27 CIRC 330129	Copy Center	16,583	16,600	14,902	(1,698)	-10.2%	31,200	Timing variance.
990	1,000	(596)	(1,596)	-159.6%	27 CIRC 330205	Document Delivery	7,687	8,000	5,280	(2,720)	-34.0%	13,800	Timing variance.
554	1,250	2,894	1,644	131.5%	27 CIRC 330210	Fines	10,612	9,700	15,082	5,382	55.5%	20,000	Timing variance.
38,367	8,017	10,893	2,877	35.9%	15 FIN 330310	Miscellaneous	281,682	18,400	28,320	9,920	53.9%	36,500	Timing variance. Includes renewed book sales activities.
0	1,333	538	(796)	-59.7%	39 FAC 330330	Room Rental	10,945	8,000	5,453	(2,548)	-31.8%	16,000	Timing variance.
0	0	1,080	1,080	0.0%	23 COL 330350	Book Replacement	0	0	5,310	5,310	0.0%	0	
0	0	0	0	0.0%	15 FIN 330360	Forfeited Deposits	0	0	0	0	0.0%	15,000	
0	0	0	0	0.0%	17 EXEC 330400	Friends of Law Library	75,000	0	0	0	0.0%	100,000	
0	0	0	0	0.0%	25 PS 330420	Grants	0	0	0	0	0.0%	0	
222	175	116	(59)	-33.7%	15 FIN 330450	Vending	1,342	1,275	1,095	(180)	-14.1%	2,575	
0	0	0	0	0.0%	39 FAC 330465	Special Events Income	0	0	0	0	0.0%	0	
59,193	30,785	28,265	(2,520)	-8.2%		Subtotal	528,270	185,128	186,031	902	0.5%	472,954	
860,317	720,339	858,797	138,458	19.2%		Total Income	5,312,451	4,559,580	5,782,390	1,222,810	26.8%	9,340,656	
Expenses:													
Staff:													
226,491	269,024	242,982	26,042	9.7%	ALL 501000	Salaries (FT)	1,493,601	1,748,655	1,499,666	248,989	14.2%	3,497,310	Timing variance.
0	(5,380)	0	(5,380)	100.0%	15 FIN 501025	Staff Vacancy Offset (FT)	0	(34,973)	0	(34,973)	100.0%	(69,946)	
20,436	25,524	13,363	12,161	47.6%	ALL 501050	Salaries (PT)	129,859	165,905	113,390	52,514	31.7%	331,809	Timing variance.
0	(510)	0	(510)	100.0%	15 FIN 501075	Staff Vacancy Offset (PT)	0	(3,318)	0	(3,318)	100.0%	(6,636)	
15,273	15,691	14,691	1,001	6.4%	15 FIN 502000	Social Security	98,555	101,840	94,753	7,087	7.0%	203,739	Timing variance.
3,799	4,299	3,662	637	14.8%	15 FIN 503000	Medicare	23,531	27,907	22,550	5,357	19.2%	55,828	Timing variance.
21,631	25,908	22,286	3,621	14.0%	15 FIN 511000	Retirement	637,866	766,523	744,072	22,451	2.9%	934,922	
41,667	41,667	41,667	(0)	0.0%	15 FIN 511050	Pension Exp (Actuarial)	250,000	250,000	250,002	(2)	0.0%	500,000	Year-end audit JE.
0	0	0	0	0.0%	15 FIN 511100	Pension Exp (Acctg)	0	0	0	0	0.0%	0	
54,645	64,014	58,676	5,339	8.3%	15 FIN 512000	Health Insurance	328,055	384,085	336,063	48,022	12.5%	683,535	On-going vacancy savings.
439	482	489	(7)	-1.5%	15 FIN 513000	Disability Insurance	2,525	2,892	2,618	274	9.5%	5,784	On-going vacancy savings.
5,321	5,536	5,531	5	0.1%	15 FIN 514000	Dental Insurance	30,920	33,216	30,404	2,812	8.5%	66,432	On-going vacancy savings.
637	658	611	47	7.2%	15 FIN 514500	Vision Insurance	3,545	3,948	3,477	471	11.9%	7,896	On-going vacancy savings.
115	225	155	70	31.2%	15 FIN 515000	Life Insurance	1,056	1,350	1,115	235	17.4%	2,700	On-going vacancy savings.
0	0	0	0	0.0%	15 FIN 515500	Vacancy Benefits Offset	0	0	0	0	0.0%	0	
1,938	1,879	1,879	(0)	0.0%	15 FIN 516000	Workers Compensation Insurance	9,763	11,274	9,037	2,237	19.8%	23,674	
3,426	2,500	3,715	(1,215)	-48.6%	15 FIN 517000	Unemployment Insurance	6,108	5,000	10,015	(5,015)	-100.3%	10,000	
1,771	1,925	4,895	(2,970)	-154.3%	ALL 514010	Temporary Employment	12,692	10,062	20,701	(10,639)	-105.7%	21,068	Timing variance.
433	1,250	88	1,162	92.9%	13 HR 514015	Recruitment	2,627	2,500	1,628	872	34.9%	5,000	
0	0	0	0	0.0%	15 FIN 517500	Accrued Sick Expense	0	0	0	0	0.0%	5,000	
0	0	0	0	0.0%	15 FIN 518000	Accrued Vacation Expense	0	0	0	0	0.0%	20,000	
10,833	10,833	10,833	0	0.0%	15 FIN 518500	OPEB Expense	65,000	65,000	64,998	2	0.0%	130,000	Year-end audit JE.
128	300	231	69	23.2%	15 FIN 518550	TMP	1,462	3,500	2,760	740	21.1%	7,000	
87	90	743	(653)	-725.3%	15 FIN 518560	Benefit Administration	561	540	1,247	(707)	-130.9%	1,780	
409,070	465,913	426,496	39,418	8.5%		Total - Staff	3,097,725	3,545,905	3,208,496	337,408	9.5%	6,436,895	
Library Materials/Electronic Resources Subscription:													
123,713	131,786	130,775	1,011	0.8%	23 COL 601999	American Continuations	700,136	790,716	724,209	66,507	8.4%	1,581,438	Timing variance.
1,212	2,000	(2,463)	4,463	223.2%	23 COL 602999	American New Orders	17,621	12,000	(1,612)	13,612	113.4%	24,000	Timing variance.
970	1,968	1,592	376	19.1%	23 COL 609199	Branch Continuations	6,045	11,808	7,587	4,221	35.7%	23,611	Timing variance.
0	25	0	25	100.0%	23 COL 609299	Branch New Orders	0	150	0	150	100.0%	300	Timing variance.
9,031	9,143	608	8,535	93.4%	23 COL 603999	Commonwealth Continuations	96,451	54,858	88,873	(34,015)	-62.0%	109,713	Timing variance.
0	100	0	100	100.0%	23 COL 604999	Commonwealth New Orders	31	600	0	600	100.0%	1,200	Timing variance.
2,587	7,599	3,957	3,642	47.9%	23 COL 605999	Foreign Continuations	27,205	45,594	12,936	32,658	71.6%	91,186	Timing variance.
0	100	0	100	100.0%	23 COL 606999	Foreign New Orders	538	600	162	439	73.1%	1,200	Timing variance.
12,162	9,300	7,214	2,086	22.4%	23 COL 607999	International Continuations	53,389	55,800	38,971	16,829	30.2%	111,605	Timing variance.
218	500	721	(221)	-44.2%	23 COL 608999	International New Orders	3,303	3,000	4,114	(1,114)	-37.1%	6,000	Timing variance.

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

Dec-24	Dec-25				FY 2024-25	FY 2025-26 YTD				Annual Budget	Comments		
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (Unf)	YTD Actual	Budget	Actual			\$ Fav (Unf)	% Fav (Unf)
605	479	130	349	72.9%	23 COL 609399	General/Librarianship Continuations	2,328	2,874	1,826	1,048	36.5%	5,747	Timing variance.
200	200	203	(3)	-1.4%	23 COL 609499	General/Librarianship New Orders	780	1,200	1,773	(573)	-47.8%	2,400	Timing variance.
150,698	163,200	142,737	20,463	12.5%		Subtotal	907,826	979,200	878,838	100,362	10.2%	1,958,400	Timing variance.
(150,698)	(163,200)	(142,737)	(20,463)	12.5%	23 COL 690000	Library Materials Transferred to Assets	(907,826)	(979,200)	(878,838)	(100,362)	10.2%	(1,958,400)	Timing variance.
73,674	59,514	55,696	3,818	6.4%	23 COL 685000	Electronic Resource Subscriptions (ERS)	336,559	357,084	289,619	67,465	18.9%	714,169	Timing variance.
					685100	SBITA Amortization Expense	0	0	0	0	0.0%		Year-end audit JE.
					685200	SBITA Interest Expense	0	0	0	0	0.0%		Year-end audit JE.
						Facilities:							
3,251	4,167	13,681	(9,515)	-228.4%	39 FAC 801005	Repair & Maintenance	53,043	51,585	48,146	3,439	6.7%	76,585	Timing variance.
2,776	2,167	5,819	(3,652)	-168.6%	39 FAC 801010	Building Services	14,273	13,000	38,710	(25,710)	-197.8%	26,000	Includes unbudgeted REG4 testing services.
(281)	1,000	0	1,000	100.0%	39 FAC 801015	Cleaning Supplies	4,823	6,000	3,956	2,044	34.1%	12,000	
1,282	15,000	31,866	(16,866)	-112.4%	39 FAC 801020	Electricity & Water	72,419	90,000	101,044	(11,044)	-12.3%	180,000	Timing variance.
1,118	1,152	0	1,152	100.0%	39 FAC 801025	Elevator Maintenance	11,085	6,909	5,758	1,151	16.7%	13,818	
0	2,700	0	2,700	100.0%	39 FAC 801030	Heating & Cooling	12,479	16,200	14,320	1,880	11.6%	45,400	
34,993	40,242	32,863	7,379	18.3%	15 FIN 801035	Insurance	209,957	241,451	198,772	42,678	17.7%	482,901	Actual cost for some lines of coverage lower than budgeted and approved.
12,561	11,954	11,961	(7)	-0.1%	39 FAC 801040	Janitorial Services	72,193	71,724	59,682	12,043	16.8%	143,449	
0	0	0	0	0.0%	39 FAC 801045	Landscaping	0	0	0	0	0.0%	0	
15,795	20,000	15,215	4,785	23.9%	39 FAC 801050	Security	110,113	120,000	116,708	3,292	2.7%	240,000	
0	167	0	167	100.0%	39 FAC 801060	Room Rental Expenses	142	1,000	0	1,000	100.0%	2,000	
0	0	0	0	0.0%	39 FAC 801065	Special Events Expenses	2,296	12,950	1,386	11,564	89.3%	15,350	
0	2,000	0	2,000	100.0%	39 FAC 801100	Furniture & Appliances (<3K)	294	4,000	0	4,000	100.0%	4,000	
198	0	0	0	0.0%	39 FAC 801110	Equipment (<3K)	1,985	1,500	0	1,500	100.0%	3,000	
0	300	0	300	100.0%	39 FAC 801115	Building Alterations (<3K)	70	300	2,600	(2,300)	-766.7%	600	Timing variance.
330	43	31	12	27.9%	39 FAC 801120	Delivery & Postage	1,452	1,458	1,216	242	16.6%	2,916	Timing variance.
0	275	440	(165)	-59.8%	39 FAC 801125	Kitchen supplies	1,040	1,650	1,843	(193)	-11.7%	3,300	
72,023	101,165	111,876	(10,711)	-10.6%		Subtotal	567,664	639,727	594,140	45,587	7.1%	1,251,320	
						Technology:							
1,717	3,733	2,309	1,424	38.1%	33 TECH 801210	Software Maintenance	12,079	22,398	17,505	4,893	21.8%	44,796	Timing variance.
1,229	4,381	889	3,492	79.7%	33 TECH 801212	Hardware Maintenance	13,398	26,286	6,526	19,760	75.2%	52,572	Timing variance.
0	550	0	550	100.0%	33 TECH 801215	Software (<\$3k)	666	3,300	1,796	1,504	45.6%	6,600	Timing variance.
6,684	1,862	0	1,862	100.0%	33 TECH 801220	Hardware (<\$3k)	10,339	11,169	7,858	3,312	29.6%	22,339	Purchased networking Branch Location and Restock several Printer
5,707	1,708	970	737	43.2%	33 TECH 801225	Computer Supplies	8,493	10,247	4,035	6,212	60.6%	20,493	Timing variance.
5,629	5,630	5,905	(276)	-4.9%	33 TECH 801230	Integrated Library System	33,777	33,777	35,432	(1,655)	-4.9%	67,554	
3,831	8,004	1,710	6,294	78.6%	33 TECH 801235	Telecommunications	12,045	48,024	13,733	34,291	71.4%	96,048	Timing variance.
0	117	0	117	100.0%	33 TECH 801245	Tech & Data - Misc	405	702	0	702	100.0%	1,405	Timing variance.
149	1,324	149	1,176	88.8%	33 TECH 801250	Services	891	7,946	891	7,055	88.8%	15,891	Timing variance.
6,377	7,215	8,001	(786)	-10.9%	33 TECH 801275	Online Service Providers	34,607	43,592	45,051	(1,459)	-3.3%	86,883	
31,323	34,523	19,934	14,590	42.3%		Subtotal	126,700	207,440	132,827	76,073	36.7%	414,581	
						General:							
306	458	340	118	25.8%	15 FIN 801310	Bank Charges	2,740	2,750	2,366	384	13.9%	5,500	Timing variance.
908	944	946	(2)	-0.2%	35 CMS 801315	Bibliographical Services	6,714	6,984	6,971	13	0.2%	12,648	
0	0	0	0	0.0%	35 CMS 801320	Binding	339	4,000	3,741	259	6.5%	10,000	Timing variance.
124	175	81	94	53.6%	17 EXEC 801325	Board Expense	641	1,145	785	360	31.4%	2,370	Timing variance.
10,680	12,000	12,819	(819)	-6.8%	37 COM 801330	Staff meals & events	13,260	16,100	15,364	736	4.6%	19,200	
3,773	3,073	436	2,637	85.8%	15 FIN 801335	Supplies - Office	10,956	15,688	3,624	12,064	76.9%	30,826	Timing variance.
2,279	2,300	1,886	414	18.0%	35 CMS 801337	Supplies - Library materials	4,572	4,600	4,044	556	12.1%	10,000	Timing variance.
0	0	0	0	0.0%	37 COM 801340	Stationery, business cards, etc.	0	750	131	619	82.6%	1,500	Timing variance. Will order in December upon new staff arrivals.
0	0	0	0	0.0%	25 PS 801365	Grant Application Expenses	0	0	0	0	0.0%	0	
(2,391)	1,057	1,375	(318)	-30.1%	33 IT 801370	Copy Center Expense	6,186	6,342	8,854	(2,512)	-39.6%	12,684	Increased toner usage due to increased in-house printing for classes and other partnership activities.
71	1,250	1,588	(338)	-27.1%	15 FIN 801375	General - Misc	726	2,500	2,757	(257)	-10.3%	45,000	
1,170	0	0	0	0.0%	25 PS 801390	Course Registration	13,540	0	10,750	(10,750)	0.0%	0	Timing variance.
0	0	0	0	0.0%	17 EXEC 801395	Friends of Law Library	0	0	0	0	0.0%	600	
16,919	21,257	19,471	1,786	8.4%		Subtotal	59,674	60,859	59,387	1,472	2.4%	150,328	
						Professional Development:							
44	0	0	0	0.0%	ALL 803105	Travel	6,781	9,900	3,713	6,187	62.5%	13,000	AALL costs lower than anticipated.
0	0	0	0	0.0%	ALL 803110	Meals	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	ALL 803113	Incidental and miscellaneous	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	ALL 803115	Membership dues	555	575	0	575	100.0%	12,658	
4,843	0	449	(449)	0.0%	ALL 803120	Registration fees	13,286	9,409	6,498	2,911	30.9%	12,684	AALL costs lower than anticipated.
1,080	0	0	0	0.0%	ALL 803125	Educational materials	1,429	5,994	0	5,994	100.0%	5,994	

Los Angeles County Law Library

Statement of Cash Flows

As of December 31, 2025

(Provisional and subject to year-end audit adjustments)

	12/31/2025	YTD
Cash flows from operating activities		
L.A. Superior court fees	780,001	5,296,950
Parking fees	-	-
Library services	28,265	186,031
Extraordinary income	-	231,641
(Increase) decrease in accounts receivable	(18,803)	(18,748)
(Increase) decrease in other receivable	150,981	44,047
Increase (decrease) in borrowers' deposit	578	3,810
Cash received from filing fees and services	941,021	5,743,731
Facilities	(111,876)	(594,140)
Technology	(19,934)	(132,827)
General	(19,471)	(59,387)
Professional development	(449)	(10,211)
Communications & marketing	(444)	(2,443)
Travel & entertainment	(23)	(614)
Professional services	(8,735)	(30,865)
Electronic Resource Subscriptions (ERS)	(55,696)	(289,619)
(Increase) decrease in prepaid expenses	26,915	(155,710)
Increase (decrease) in accounts payable	24,756	(151,389)
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	(164,958)	(1,427,205)
Staff (payroll + benefits)	(426,496)	(3,208,496)
Increase (decrease) in payroll liabilities	(298)	(1,343)
Increase (decrease) in accrued sick and vacation liability	(4,487)	(6,514)
Increase (decrease) in OPEB liability	10,833	64,998
Increase (decrease) in net pension liability	41,667	250,002
Cash payments to employees for services	(378,781)	(2,901,354)
Contributions received	-	-
Net cash from operating activities	397,283	1,415,172
Cash flow from capital and related financing activities		
Library materials	(142,737)	(878,838)
Capital fixed assets		(70,863)
Capital - Work in Progress (WIP)	(1,000)	(174,531)
Cash flows from investing activities		
Investment	-	-
Investment earnings	50,531	299,409
Net cash increase (decrease) in cash and cash equivalents	304,078	590,349
Cash and cash equivalents, at beginning of period	17,938,743	17,652,472
Cash and cash equivalents, at end of period	18,242,820	18,242,820
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	(14,301)	276,463
Adjustments for noncash effects:		
Depreciation	179,442	1,109,556
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(18,803)	(18,748)
(Increase) decrease in other receivable	150,981	44,047
(Increase) decrease in prepaid expenses	26,915	(155,710)
Increase (decrease) in accounts payable	24,756	(151,389)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	(298)	(1,343)
Increase (decrease) in accrued sick and vacation liability	(4,487)	(6,514)
Increase (decrease) in borrowers' deposit	578	3,810
Increase (decrease) in OPEB liability	10,833	64,998
Increase (decrease) in net pension liability	41,667	250,002
Net cash from operating activities	397,283	1,415,172

LOS ANGELES COUNTY LAW LIBRARY
 January 1, 2026 - January 31, 2026 (WARRANTS)
 Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 14	CENGAGE LEARNING INC	BOOKS	18,144.72	TS00362836
January 21	CCH INCORPORATED	BOOKS	22,054.40	TS00362836
January 21	ABD OFFICE SOLUTIONS	EQUIPMENT	16,462.50	TS00363084
January 22	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	11,436.38	TS00363129
			68,098.00	

LOS ANGELES COUNTY LAW LIBRARY
 January 1, 2026 - January 31, 2026 (CHECKS)
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 1	AMAZON WEB SERVICES	OSP	903.48	V010245
January 2	SYNCB AMAZON	SUPPLIES-OFFICE	323.54	V010246
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	55.79	V010247
	BULBS.COM	REPAIR/MAINT	21.49	V010315
January 3	CONSTANT CONTACT	OSP	315.00	V010248
January 6	STAMPS.COM	DELIVERY & POSTAG	300.00	V010249
January 8	OFFICESUPPLY.COM	SUPPLIES-OFFICE	74.36	V010250
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	63.32	V010273
January 9	BLUE 360 MEDIA LLC	BOOKS	142.25	V010214
	LEXISNEXIS MATTHEW BENDER	BOOKS	4,491.37	V010215
	GEORGE T BISEL COMPANY	BOOKS	265.14	V010216
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,779.32	V010217
	JAMES PUBLISHING INC	BOOKS	680.45	V010218
	LAW JOURNAL PRESS	BOOKS	4,738.79	V010219
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,480.00	V010220
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	188.50	V010221
	NEW JERSEY LAW JOURNAL	BOOKS	455.46	V010222
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,575.90	V010223
	WEST ACADEMIC	BOOKS	136.09	V010224
	STATE BAR OF WISCONSIN	BOOKS	96.50	V010225
	WILLIAM S HEIN & CO	BOOKS	3,914.10	V010226
	GOBI LIBRARY SOLUTIONS	BOOKS	534.55	V010227
	MICROSOFT CORPORATION	OSP	29.00	V010274
January 10	STAMPS.COM	DELIVERY & POSTAG	30.99	V010251
January 12	ALTA FOODCRAFT	KITCHEN SUPPLIES	608.74	V010252
	BRADY INDUSTRIES	REPAIR/MAINT	55.56	V010253
	BRCK INC	TELECOM	889.54	V010254
	ISOLVED BENEFIT SERVICES	HR BENEFIT/ADMIN	86.82	V010255
	LA DEPT OF WATER & POWER	ELECTRIC/FIRE	14,470.00	V010256
	NASA SERVICES	BLDG SVCS	691.85	V010257
	ORKIN	BLDG SVCS	140.00	V010258
	PPLSI	CAFE PLAN-INS	302.89	V010259
	PURE PROCESS FILTRATION INC.	BLDG SVCS	1,005.75	V010260
	SECURITAS SECURITY	SECURITY	18,765.28	V010261
	STANLEY ACCESS TECH LLC	REPAIR & MAINT	1,156.00	V010262
January 13	SYNCB AMAZON	SUPPLIES-OFFICE	45.59	V010275

78,912.81

LOS ANGELES COUNTY LAW LIBRARY
January 1, 2026 - January 31, 2026 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 14	ADOBE INC.	SOFTWARE MAINTE	2,099.40	V010276
January 16	BLUE 360 MEDIA LLC	BOOKS	177.24	V010263
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,437.13	V010264
	NOLO PRESS OCCIDENTAL	BOOKS	150.00	V010265
	PRACTISING LAW INSTITUTE	BOOKS	2,358.42	V010266
	WEST ACADEMIC	BOOKS	68.05	V010267
	GOBI LIBRARY SOLUTIONS	BOOKS	327.79	V010268
	SYNCB AMAZON	REPAIR/MAINT	234.12	V010277
	T-MOBILE	OSP	891.48	V010278
January 19	ZOOM VIDEO COMMUNICATIONS INC	OSP	223.12	V010279
January 20	DUO SECURITY LLC	OSP	150.00	V010280
	MICROSOFT CORPORATION	OSP	390.00	V010281
January 21	PBI ANNUAL CONFERENCE	PREPAID EXP	625.00	V010282
January 22	GOOGLE	SERVICES	1.99	V010283
	IDEALIST.ORG	RECRUITMENT	145.00	V010284
January 23	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,947.05	V010269
	INGRAM LIBRARY SERVICES	BOOKS	160.76	V010270
	PRACTISING LAW INSTITUTE	BOOKS	351.63	V010271
	THOMSON REUTERS	BOOKS	106,957.66	V010272
	CHERRY PICK CAFE	SPECIAL EVENTS EX	161.90	V010285
January 26	LEXISNEXIS MATTHEW BENDER	BOOKS	35,045.57	V010286
	STAMPS.COM	DELIVERY & POSTAG	300.00	V010287
	SYNCB AMAZON	REPAIR/MAINT	63.64	V010316
January 27	SYNCB AMAZON	BOOKS	77.41	V010292
	SYNCB AMAZON	COMPUTER SUPPLIE	354.48	V010317
January 28	DOORDASH	BOARD EXPENSE	123.01	V010318
January 29	J P COOKE COMPANY	SUPPLIES-OFFICE	130.51	V010288
	PURE PROCESS FILTRATION INC.	BLDG SVCS	1,005.75	V010289
	SECURITAS SECURITY	SECURITY	8,115.00	V010290
	UPS	DELIVERY & POSTAG	14.31	V010291
	SOUTHWEST AIRLINES	PREPAID EXP	128.20	V010319
January 30	TEXTEDLY	OSP	8.00	V010297

244,037.03

LOS ANGELES COUNTY LAW LIBRARY
 January 1, 2026 - January 31, 2026 (CHECKS)
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 9	ATLANTIC LAW BOOK COMPANY	BOOKS	166.35	033883
	LEXISNEXIS CANADA INC	BOOKS	505.40	033884
January 12	1ST JON INC	SECURITY	32.93	033885
	ADP SCREENING & SELECTION SVCS	RECRUITMENT	88.32	033886
	AFLAC REMITTANCE	CAFE PLAN INSURA	757.04	033887
	ANDERSON AIR CONDITIONING, L.P.	REPAIR/MAINT	268.75	033888
	AT&T	TELECOM	624.75	033889
	COUNTY OF LOS ANGELES	HEATING/COOLING	2,762.66	033890
	LANGUAGE PEOPLE INC	OTHER	75.00	033891
	METROLINK	TMP	450.00	033892
	SIGN SPECIALISTS CORPORATION	REPAIR/MAINT	1,800.19	033893
	CHARTER COMMUNICATIONS	TELECOM	193.36	033894
January 13	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SERVIC	525.00	033895
	LADBS	CAPITAL WIP	3,061.07	033896
January 16	WOLTERS KLUWER LAW & BUSINESS	BOOKS	176.26	033897
	OTTO HARRASSOWITZ	BOOKS	4,789.00	033898
	LIBROS CENTROAMERICANOS, INC.	BOOKS	1,650.00	033899
	WILLIAM S HEIN & CO	BOOKS	533.00	033900
January 23	KELLI A CLIFT	REFUND	128.00	033901
	GAUNT	BOOKS	696.91	033902
	GUARDIAN	PREPAID EXP	8,216.64	033903
	GUARDIAN	PREPAID EXP	7,870.68	033904
	CALIFORNIA DEPARTMENT OF TAX	USE TAX	659.00	033905
January 27	CALIFORNIA DEPARTMENT OF TAX	SALES TAX	4,711.00	033906
January 29	ABD OFFICE SOLUTIONS	COPY CENTER	1,103.89	033907
	PRICE PAIGE & COMPANY	PREPAID EXP	1,065.00	033908
	RICHARDS, WATSON & GERSHON	LEGAL	4,014.00	033909

46,924.20

MEMORANDUM

DATE: February 25, 2026

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director

RE: Zoom Presentation by Susan Kent, Susan Kent Consulting on Strategic Planning for Public Libraries

HISTORICAL PERSPECTIVE: STRATEGIC PLAN FOR 2013 TO 2018

In 2013 the Board of Trustees formed a Strategic Planning Committee, and thereafter adopted a five-year strategic plan for LA Law Library, covering 2013 to 2018. The basic components of the plan included the following: the Vision Statement; the Mission Statement; the goals and the objectives. This comprehensive process set goals with milestones in six specific categories:

1. Collections
2. Community
3. Working Environment
4. Technology
5. Fiscal Goals
6. Service Goals

A copy of the Strategic Plan is attached to this Staff Report.

FORWARD PERSPECTIVE: NEED FOR UPDATED STRATEGIC PLAN

The Board of Trustees recognize that the time has come to re-visit the process of defining the Library's future through an updated strategic plan that provides opportunities for growth and long-term stability in programming, facilities operations, staff management, and financial oversight. With this in mind, staff have invited Ms. Susan Kent to give an overview of practical steps to begin the process of a renewed strategic plan to address current challenges facing the Library's future. She will provide an overview of initial steps for the Board to consider in formulating a manageable, practical, and achievable strategic plan.

SUSAN KENT BIOGRAPHY

Susan Kent is the founder of Susan Kent Consulting, a firm which provides services to libraries, foundations and nonprofit organizations in the areas of capital facilities planning and strategic planning, management and organization development, fundraising and leadership development. Prior to founding her consulting firm, she served as the City Librarian for the Los



Angeles Public Library that included the library system covering the Central Library and 71 branch libraries during a time of massive infrastructure improvement. Her work involved managing 62 new or renovated branch libraries and major improvements to the Central Library.

She later served as Director and Chief Executive of The Branch Libraries for the New York Public Library from 2004 through 2007 where she was responsible for the operation of 87 branch libraries. She has led the planning effort for the new Central Library of the Minneapolis Public Library.

In 2015, Susan was appointed the Chair of the Advisory Committee for the American Library Association's Center for the Future of Libraries. She has been honored by the American Library Association with the Lippincott Award for "distinguished service to the profession of librarianship, the Public Library Association with the Charles Robinson Award for "creativity and innovation" as a library director and was named "Librarian of the Year by Library Journal."

RECOMMENDATION:

Staff requests the Board's approval to move forward with selecting an appropriate consultant to provide guidance in the development of an updated strategic plan.

In addition, staff recommend that the Board of Trustees create an Ad hoc Development Committee to serve on a temporary basis and for the limited purpose of providing advisory support to staff and the consultant in preparing a proposed updated strategic plan that will focus on initiatives concerning facilities master planning and improvements, fundraising, long term financial security, and other management and operational goals as appropriate. Once completed, staff will present the proposed plan to the full Board of Trustees for proper deliberation, discussion, and eventual vote on adoption.



LOS ANGELES COUNTY LAW LIBRARY STRATEGIC PLAN SUMMARY REPORT

JULY 23, 2013

BOARD OF TRUSTEES

Susan Steinhauser, *President*

Hon. Ann Jones, *Vice-President*

Hon. Michelle Williams Court

Hon. Lee Smalley Edmon

Hon. Reva Goetz

Hon. Mark Juhas

Kenneth Klein, Esq.

STRATEGIC PLANNING COMMITTEE

APPOINTED BY THE PRESIDENT OF THE BOARD OF TRUSTEES

Hon. Mark Juhas, Chairperson

Hon. Michelle Williams Court

Hon. Ann Jones

EXECUTIVE DIRECTOR

Sandra J. Levin



INTRODUCTION

Strategic planning is a process for defining an organization's strategy or direction. It guides the organization's future decisions about how to allocate its resources and which of the possible avenues for future growth the organization will pursue.

Located in downtown Los Angeles, at 1st Street and Broadway, just steps away from both the Stanley Mosk Courthouse and Clara Shortridge Foltz Criminal Courthouse, the LA Law Library is a global leader in providing state-of-the-art legal research and services. With nearly one million volume equivalents of Federal and State materials, a comprehensive California collection and one of the nation's largest foreign and international law collections, the LA Law Library is the second largest public law library in the United States.

LA Law Library is in the midst of significant change as a result of resource constraints, societal and technological changes and internal transitions. The way people access and use legal resources, the way they interact with each other, the way the courts operate and the tools and capabilities needed to access justice are all in flux. This Strategic Plan is intended to help guide the Library during this period of significant change.

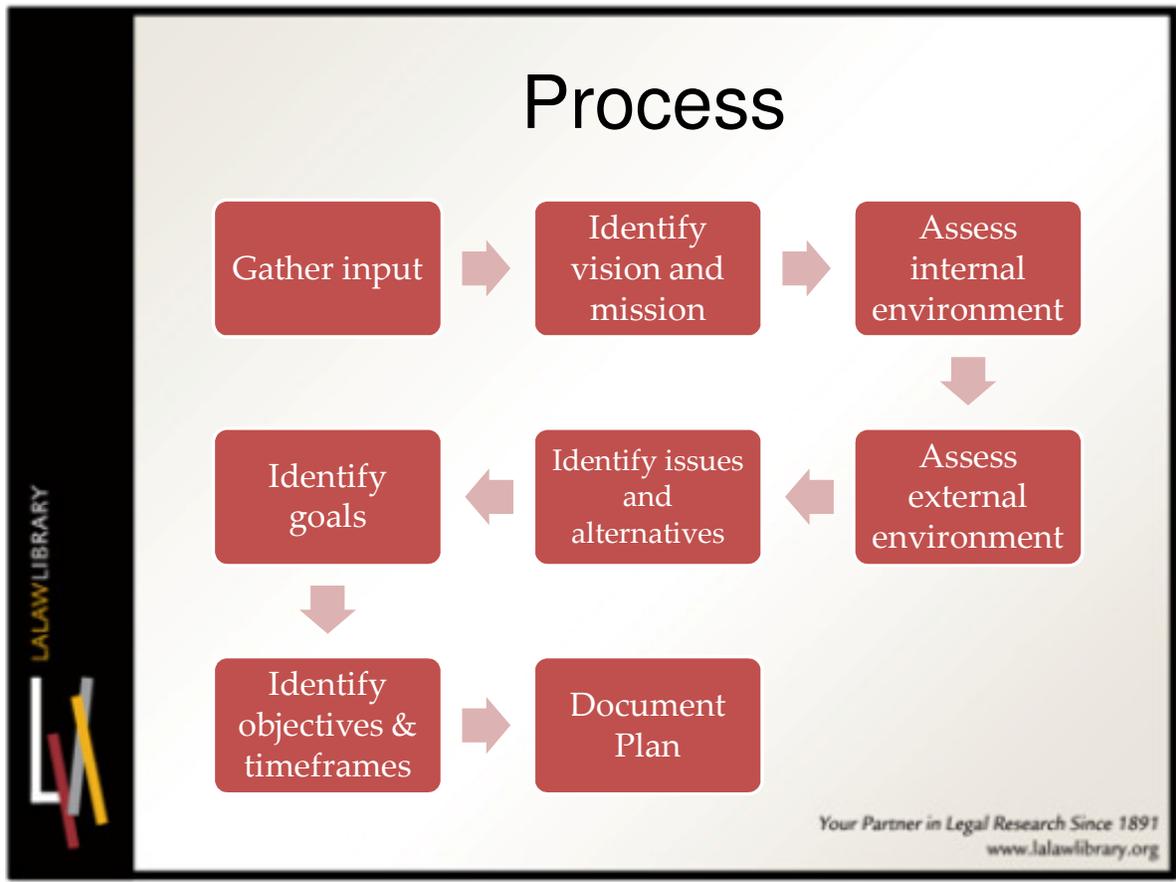
COMPONENTS

The basic components of the Law Library's Strategic Plan are: the vision statement; the mission statement; the goals and the objectives. The Vision Statement is a future oriented statement that clearly articulates what the Law Library wishes to become; it conveys the core values of the Library and identifies the community that the Library wishes to serve. The Mission Statement addresses what the Law Library does, for whom as well as how and why. It is a statement of what can be done today. In other words, the Mission Statement says who we are, while the Vision Statement expresses who we want to become. The Goals identify what needs to be accomplished to achieve the Vision and Mission. The Goals establish the direction and focus for the Law Library's resources and efforts, ensuring a longer term focus. The Objectives frame how the goals will be accomplished; by whom; when; and what are the performance benchmarks/desired results

Overall, the Strategic Plan is a tool designed to ensure that the Law Library accomplishes the Goals and achieves the Mission and Vision it has determined are important. Everything contained in the Strategic Plan is designed and oriented toward achieving the library's Mission and Vision. The Plan ensures that everything the Law Library does contributes to the Mission and Vision and that all participants – from the Staff to the Board of Trustees – stay focused and move in the same direction.

PROCESS

The Law Library engaged in a comprehensive process to assess, analyze and document strategies for the future development of the Law Library.



Work Plan and Committee

The Board of Trustees approved a Timeline and Work Plan (Attached as Exhibit 1) for the strategic planning process that included steps for developing vision and mission statements, gathering data and input and establishing goals and objectives.

A team of staff members representing all departments within the Law Library was established to implement the work plan, develop recommendations and discuss policy considerations. In addition, the entire Library Staff participated in planning and concept development at interactive group workshops.

The President of the Board of Trustees appointed a committee composed of Board Members Juhas, Jones and Court to participate in the Strategic Planning process in detail at each stage. The committee provided comments and recommendations to the Board as a whole.

Vision & Mission Statements

Two of the basic components of a strategic plan consist of the Vision and Mission Statements. The LA Law Library has had a variety of vision and mission statements over the years.

For example, in October 2006, the Board adopted the following vision statement:

The LA Law Library is the leader in providing public access to legal information.

In 2011, the following vision statements were presented by the Executive Director and adopted by the executive team:

10 Year VISION: LA Law Library is the de facto State Law Library, providing excellent cutting edge 24x7 services to constituents and all other libraries.

3 Year VISION: LALL is the premier architect transforming experiences in the delivery of services and information.

Similarly, in January 2007, the Board approved the following mission statement:

The LA Law Library provides access to legal information through effective, efficient and collaborative services in order to support current and emerging user needs in a dynamic legal environment.

In 2011, the following mission statement was presented by the Executive Director and adopted by the executive team:

Our mission is to be the central source for legal information, research and continuous learning, providing services & relationships for success whenever and wherever needed.

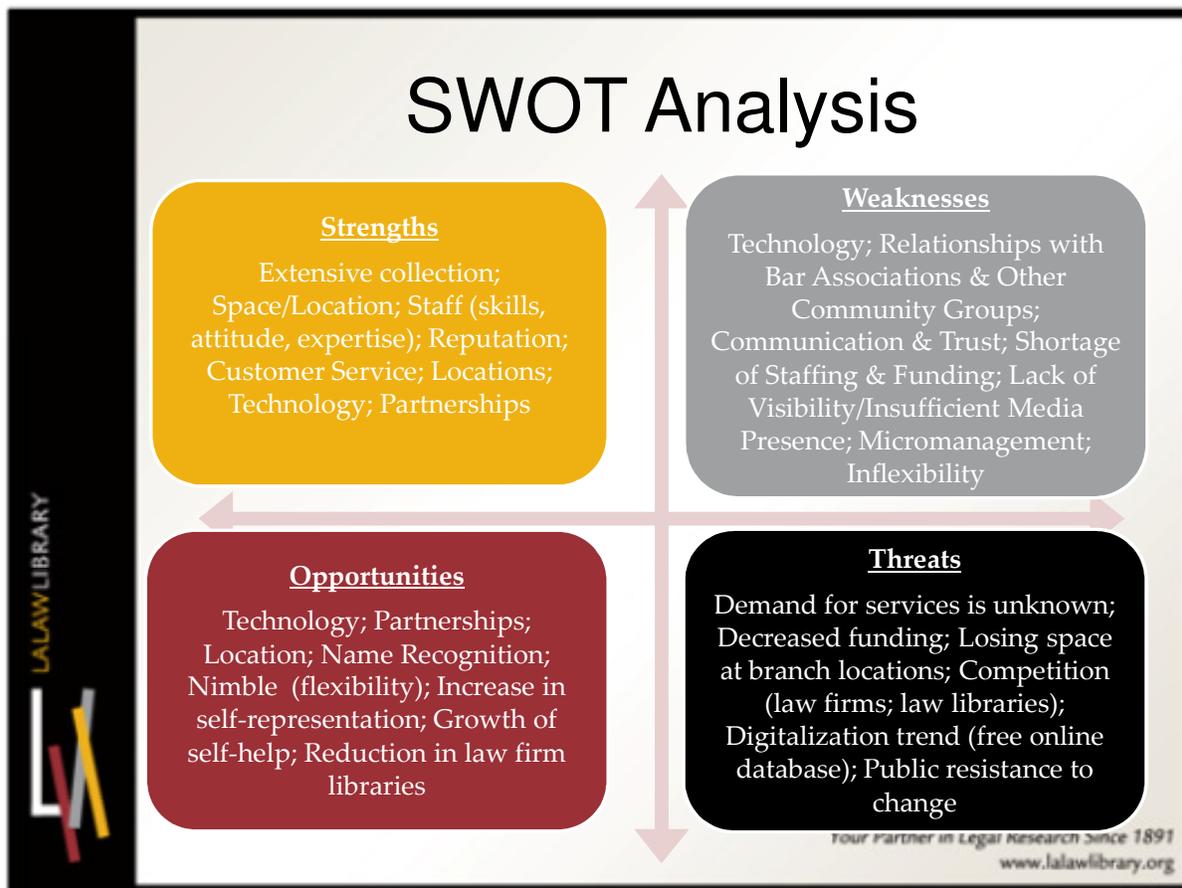
The Strategic Planning Committee reviewed these as well as numerous other options and examples presented by Staff. The Strategic Planning Committee also reviewed vision and mission statements from 50+ other public law libraries nationwide (attached as Exhibit 2) and recommended Vision and Mission Statements to the Board. Some of the significant objectives and premises articulated by the Committee in drafting its recommended statements were:

1. The vision should inspire and motivate; it should reflect a goal of something more than what is already being accomplished at the Law Library.
2. The Law Library is not merely a building full of books; it should be busy, vibrant and active and serve as an educational center.
3. The Law Library does not serve only lawyers, citizens, customers or residents; it serves people, all those seeking legal knowledge or information.
4. The language of the statements should be inclusive, not exclusive; the collection is meant to be shared and used.
5. The role of the Library (and librarians) expands and changes as the needs of the community change; the reorganization of the courts will intensify the need for flexibility.
6. The Law Library should not expand beyond its area of expertise, but should recognize its position as an integral part of a larger system and network of justice and social services, partnering with other agencies and embracing a role as a facilitator and guide.
7. The statements should recognize the Law Library's location in, and relationship to, the County of Los Angeles, but also the importance of operating within a global environment where geographic boundaries are becoming less and less significant.
8. The statements should recognize the importance of the LA Law collection as a unique and valuable resource.
9. The language of the statements should be plain English, without pretense or jargon.

Revised Vision and Mission Statements (included in the complete Plan below) were approved by the Board on March 21, 2013 and were then used to guide the Strategic Planning Process going forward.

SWOT Analysis

As a foundation, the strengths, weaknesses, opportunities and threats facing the Law Library were identified.



Outreach

The plan for soliciting stakeholder input relied primarily on a survey posted on the website, used at meetings and mailed to key stakeholders, but also included collecting input at staff meetings, Board meetings, meetings of existing organizations, invitational group meetings, individual meetings, phone calls and outreach on existing list-serves. The important stakeholder groups along with the proposed outreach efforts for that group were identified by the Library staff in collaboration with the Strategic Planning Committee and presented to the Board for approval. The Board approved the plan (attached as Exhibit 3).

Survey

The survey questions were developed based upon research into critical issues facing libraries in general, surveys conducted by other libraries, input and suggestions received from patrons and extensive contributions by Library Staff members. The survey questions are attached (Exhibit 4). The survey was used to implement the outreach plan. Both the number of respondents and the diversity of user categories, geographic and demographic categories and areas of focus exceeded expectations. The information gathered was useful, informative and interesting; some results were expected and

unsurprising (e.g., the extent to which parking is an impediment to access), while others provided new insight (e.g., the number of people interested in volunteering in the Library). The numerical or multiple choice responses were compiled and the free-form (qualitative) responses were summarized in a summary report reviewed by the Board. (Attached as Exhibit 5 is the summary of the results, along with a map by zip code of the respondents.) These results guided and informed the development of the Goals and Objectives.

Goals and Objectives

The Goals and Objectives were developed based upon the online and in print survey, workshops with all of the Law Library staff, discussions with other stakeholder groups, input developed during the concurrent budget process and meetings of the Strategic Planning Committee. The Goals and Objectives incorporate suggestions and requests made by survey participants, Law Library employees, Law Library partners and other service agencies, as well as the Strategic Planning Committee. They were also reviewed by the Strategic Planning Committee and approved by the Board.

LOS ANGELES COUNTY LAW LIBRARY

STRATEGIC PLAN

The four components of the Strategic Plan – vision, mission, goals and objectives -- are set forth below. The goals are broken into six categories:

1. Collection (C1 through C3)
2. Community (Comm 1 through Comm 4)
3. Working Environment (W1 through W4)
4. Technology (T1 through T2)
5. Fiscal Goals (F1 through F3)
6. Service Goals (S1 through S4)

Under each goal, there is a list of objectives. These are the projects and programs that will implement that specific goal. Although some objectives implement more than one goal, to avoid redundancy and facilitate tracking of implementation efforts, each objective is listed under the *primary* goal it implements. Specific milestones, target dates and project descriptions are included for each Objective. Some objectives are expected to be completed within the current fiscal year, while others have timeframes of 3 to 5 years.

VISION

The LA Law Library is a vibrant community education center in Los Angeles County and a leader in providing public access to legal knowledge, putting national and international sources of law into the hands of those seeking legal information.

MISSION

The LA Law Library proactively supports people's needs in a dynamic global environment, acting as the curator and cultivator of a superior collection of legal resources, a gateway to legal information and a navigator facilitating access to the legal system.

Goals and Objectives

COLLECTION

Collection Goal 1: Continue to build, disseminate, and make accessible a superior collection of local, California and American legal resources

C1(A): Track usage, visitors and performance metrics

Project Scope: Staff will research available technology for tracking circulation, in-house usage, document delivery, inter-library loan, and other numerical or statistical data related to collection performance. Staff will make recommendations for products and procedures and coordinate the implementation of new programs. Existing resources already in use at LALL will be integrated into new programs. To be coordinated with objective C1(C).

Milestone:	Target Date:
Identify technology needed	9/30/13
Research methods available	10/31/13
Formally implement programs	11/30/13
Evaluate results	12/31/13
Completion	1/31/14

C1(B): Conduct patron surveys and focus groups regarding legal resource materials needs

Project Scope: Staff will collect quantitative and qualitative data from library users to identify the subject areas, print materials, and electronic resources that are most in demand. Results will be communicated to collection development and collection management staff for use in collection development, planning, and budgeting. To be coordinated with objective S1(H).

Milestone:	Target Date:
Identify users	12/31/13
Set up and hold focus groups	12/31/13
Draft and distribute surveys to user groups	2/28/14
Evaluate results	3/31/14
Completion	3/31/14

C1(C): Develop a comprehensive strategy for collection assessment and evaluation

Project Scope: Collection assessment and evaluation practices are used to measure the quality of a library's collection and to determine how well the collection is meeting library users' needs. Staff will research best practices, products, and tools and make recommendations for implementing a standardized, ongoing process of collection assessment and evaluation at LALL. To be coordinated with objective C1(A).

Milestone:	Target Date:
Evaluate methods available	12/31/13
Select useful tools and technology	12/31/13
Collect data	3/31/14
Review results and make assessments	3/31/14
Present recommendations	6/30/14
Completion	6/30/14

C1(D): Showcase rare books, historical materials and memorabilia

Project Scope: Prepare an exhibit of rare book materials that can be placed in the display case without sustaining significant damage so that the public can enjoy and experience these unique archived materials.

Milestone:	Target Date:
Evaluate our collection	9/30/13
Select materials	10/31/13
Prepare exhibit	12/31/13
Completion	3/31/14

C1(E): Develop resource materials and referrals for patrons needing translation

Project Scope: In order to better serve non-English speakers, LALL will locate reliable materials, interpretation and translation services, preferably with a legal focus or experience and improve access by providing this resource information to patrons. Ideally, this initiative will also yield a sustainable relationship with translation services and provide the opportunity to offer additional translated materials in the future.

Project Scope:

Milestone:	Target Date:
Research available resources	8/30/13
Contact translators, interpreters, other resources regarding potential partnerships (min 10 contacts)	9/30/13
Prepare resource sheet for patrons	10/31/13
Translate resource sheet	11/30/13
Completion	12/31/13

C1(F): Include tools on our website to help patrons find materials (e.g., a "Treatise Finder")

Project Scope: While the catalog offers the most accurate, robust system for locating legal resources, in an age of Google, consumers are looking for lean, quick methods for finding information. LALL will develop web-based tools to assist patrons in locating treatises and materials on particular topics. As currently envisioned, these systems could rely on drop-down menus or clickable links that would generate lists of treatises, with additional options to further identify specific titles on narrow topics.

Project Scope:

Milestone:

Research capabilities of current system

Test system

Select areas to promote

Develop content and tools

Completion

Target Date:

9/30/13

10/31/13

11/30/13

12/31/13

12/31/13

C1(G): Develop, increase and advertise depository status and availability of local government agency legal material

Project Scope: Through LALL's website, classes and working with Communications, access to Government documents available in print at LALL and others digitally available will be promoted. A library guide will be developed to guide patrons to the documents available to the public here and at other institutions, including local agency decisions, rules and regulations on LALL's website.

Milestone:

Research other library methods

Select methods in consultation with communications

Explore digitizing unique local government publications

Develop training classes for specialized government databases

Identify all state, county and city directives and/or laws for inclusion in OPAC

Implement in library

Target Date:

9/30/13

12/31/13

3/31/14

6/30/14

9/30/14

12/31/14

C1(H): Establish material loan program between Main and branch locations

Project Scope: LALL will establish a loan program between the Torrance Branch and the Main Library so that library users can have access to print materials from the Main Library. This will create the opportunity for users of the Torrance branch to use a wider range of California practice guides and treatises as well as Federal materials in their research. Project Coordinator will work with Reference and CMS staff to devise an equitable, secure plan for material exchange.

Milestone:

Needs assessment

Pilot loan program

Launch formal material loan program

Evaluate loan program

Completion

Target Date:

3/31/14

6/30/14

9/30/14

3/31/15

Collection Goal 2: Continue to build a superior international and foreign collection

C2(A): Encourage donations of FCIL materials from other libraries and formalize LLMC collaboration

Project Scope: LALL will work through the LLMC consortium to promote its availability as a repository for global materials being withdrawn from collections at other libraries.

Milestone:	Target Date:
Finalize LLMC agreement re donation, storage and scanning of materials	Done
Create a set of expectations and anticipations for potential FCIL donations	9/30/14
Identify priority acquisitions (see C2(D))	12/31/14
Outreach to libraries with priority FCIL materials to donate	12/31/14
Completion	3/31/15

C2(B): Conduct user needs survey and research to develop and expand FCIL programming

Project Scope: Staff will develop a needs assessment survey aimed at providing effective and useful FCIL programming to various audiences. The surveys will be tailored to determining the FCIL programming needs of different patron groups, such as attorneys, paralegals, librarians, academics, and the public.

Milestone:	Target Date:
Identify patron groups	3/31/14
Create survey	5/31/14
Send survey	6/30/14
Hold focus groups	7/31/14
Assessment	12/31/14
Completion	3/31/15

C2(C): Purchase FCIL materials that supplement FCIL programming

Project Scope: Staff will purchase materials aimed directly at supplementing the FCIL programming within existing budget constraints. Based on the needs assessment (see C2(B)) and the programs hosted by LALL and other organizations, staff will prioritize the collection development areas. Staff will update the collection development policy to reflect LALL's collection priorities based on programming and reference statistics. Staff will ensure that LALL purchases materials that add significant value to reference services and programming.

Milestone:	Target Date:
Identify programs	12/31/13
Identify appropriate materials	3/31/14
Revise collection development policy for FCIL (see C2(D))	6/30/14
Purchase after evaluating current library holdings	9/30/14
Completion	9/30/14

C2(D): Undertake a collection assessment, developing country profiles and working with expert practitioners and academics to identify the most significant materials

Project Scope: This project will assess the collection to determine the status of materials in every foreign jurisdiction and international topic. The template will enable the staff to better control the direction of the collection by inventorying LALL's extensive collection of primary and secondary FCIL materials and identifying gaps and areas for collection development. The revised collection development policy will rate the priority level of collecting in every area based on the current status of the collection (from the country and topical reviews) and the programming and reference needs of the FCIL Department.

Milestone:	Target Date:
Create template for priority materials for systematic review	12/31/13
Begin country review	1/15/13
Evaluate results	2/15/14
Revise collection development policy	3/31/14
Completion	9/30/14

C2(E): Build strong relationships with vendors around the world

Project Scope: This project will revise our approximate 280+ foreign and international vendors' records, revitalize our existing relationship with our business partners and identify best practices based on the experience, literature review and dialog with similar libraries. The deliverables are: updated vendor information; creation of a locator map or chart to easily identify competing vendors in different regions for cost saving measures, to initiate regular on campus visits by available foreign vendors, and to present the recommendations.

Milestone:	Target Date:
Create a map/locator connecting regions with vendors	3/31/14
Organize site visits and training sessions to strengthen relationships (at least 1 per vendor)	6/30/14
Identify best practices and business models for complex business transactions with foreign vendors	9/30/14
Present recommendation	11/30/15
Completion	11/30/15

Collection Goal 3: Preserve legal resources for the future

C3(A): Develop digitization and archiving plan for the next 20 years

Project Scope: Establish a prioritized list of library materials to be scanned/converted to a digital format over the next 20 years and stored for future online access. This list may also be used to determine what is already available in digital format and if the library should archive some digital materials which may not be accessible in the future. Our digital archive will be cataloged for online retrieval by library patrons and staff.

Milestone:	Target Date:
Assemble committee of stakeholders / departments	2/1/14
Identify what is currently being digitized and by whom	5/1/14
Determine collection & priorities to be scanned	9/1/14
Present draft of plan to staff for evaluation	10/31/14
Create scan program for image storage and accessibility.	2/1/15
Completion	3/1/15

C3(B): Develop a rare book storage and access plan

Project Scope: The goal of this project is to write and implement a new rare book storage and access plan to allow rare books to be accessible to the public and ensure their preservation. This will be accomplished by reviewing our old access plan as well as rare book access plans from other institutions and determining best practices, determining criteria for inclusion in the rare books collection and evaluating the books in the upstairs closed stacks to determine if their location should be changed to the Rare Book Room.

Milestone:	Target Date:
Review LALL's former rare book access plan	9/30/13
Review rare book access plans from other institutions	1/30/14
Confer with affected staff	3/31/14
Recommend a new rare book storage and access plan	6/30/14
Completion	6/30/14

C3(C): Conduct a space needs assessment for the collection

Project Scope: This project will assess space requirements and predict our space needs over the next 5-10 years in both the closed stacks and Main stacks of LALL to avoid running out of space and accommodate new title acquisitions as well as call number changes/corrections for current titles, minor reshifting and weeding of the collection.

Milestone:	Target Date:
Evaluate current space needs	12/31/14
Project space needs for next 5-10 years	6/30/15
Present draft of space needs assessment & recommendations	8/30/15
Completion	8/30/15

C3(D): Establish a schedule and conduct a regular, periodic inventory of collection materials

Project Scope: Monitor and safeguard LALL's collection and comply with the outside auditor's recommendation by conducting a regular inventory of the Library's collection.

Milestone:	Target Date:
Assemble project team and develop detailed scope, methodology, and schedule	10/31/14
Commence inventory process and debug issues or problems	12/31/14
Complete and document inventory	5/31/15
Report to auditor	9/30/15
Completion	10/31/15

C3(E): Develop a plan for the preservation of gazettes and other loose periodicals

Project Scope: In recent years, LALL has accumulated a large quantity of loose (unbound) periodicals that are easily lost or stolen and become worn and damaged with time. This project will evaluate the best method for preserving loose issues of periodicals, including comparing costs of binding vs. scanning, to avoid further damage to this component of the collection. If binding is recommended, a priority list of titles requiring the most attention will be created.

Milestone:	Target Date:
Survey other libraries to find out if they are binding or preserving with some other method.	6/30/14
Compare costs for different methods of preservation.	1/30/15
Initiate preservation plan.	6/30/15
Completion	6/30/15

COMMUNITY

Community Goal 1: Make the library a place where everyone wants to go

Comm1(A): Expand awareness of transportation and parking alternatives

Project Scope: This collateral material would help guide our patrons in their use of available transportation options to arrive at the library via bus, Metro and car. The final product of this project will present the information in a graphical manner, which could be used for both online and print media. (Coordinate with S2(C) Develop transportation resource handouts for litigants.)

Milestone:	Target Date:
Collect and evaluate available Information	9/1/13
Assemble information into usable print and online resources / present draft	10/31/13
Make information available to the public.	11/15/13
Completion	11/15/13

Comm1(B): Maintain security levels in a respectful and non-threatening manner

Project Scope: Work with library staff and contract Security personnel to create a formal "standards of service" for the LA law Library to a positive experience to all who visit our locations.

Milestone:	Target Date:
Gather input from staff via survey on possible improvements.	7/15/13
Amend current post orders	9/30/13
Implement improvements	10/31/13
Complete regular training sessions with security staff	12/31/13
Completion	12/31/13

Comm1(C): Provide vending machines to sell office supplies and sundries

Project Scope: This project will make minor office supplies and sundries available to patrons, establishing a program with the least disruption and adequate internal controls.

Milestone:	Target Date:
Establish product specifications and identify vendors	7/31/13
Develop and write procedures (stocking, cash-handling, ordering)	7/31/13
Purchase and install office supplies vending machine	8/31/13
Monitor and revise procedures as required	9/30/13
Assess utilization	6/30/14
Completion	9/30/13

Comm1(D): Develop member incentive programs with bar associations

Project Scope: This project will identify bar associations who are interested in developing stronger resources for their members through discounts, referrals, speakers' bureaus, continuing legal education and other incentives that will expose the library's programs to a wider audience.

Milestone:	Target Date:
Establish rapport with bar association leaders	6/31/14
Select target organizations	6/31/14
Conduct needs assessments	9/30/14
Establish interest level and engagement	10/31/14
Devise mutually beneficial options with participants	10/31/14
Create and formalize agreements	11/30/14
Implement program	12/31/14
Assess results	1/31/15
Completion	2/28/15

Comm1(E): Continue and refine Members Program

Project Scope: This project will take a fresh look at the current Members' program, other enhanced fee based programs, current policies and services and revamp the program based on a set of refreshed goals. First, parking and pricing will be reviewed with the intent to create options and flexibility for prospective newly designed Membership level options and based on new technological efficiencies. Following, an overall assessment of services and offerings will be reviewed with an eye towards meeting the needs of solo and small firms combined with increased staff operating efficiencies.

Milestone:	Target Date:
Revise parking and pricing	9/30/13
Research / assess existing program models	3/31/14
Devise and document options / SWOT	4/30/14
Finalize and coordinate resources for implementation	6/30/14
Implement	7/31/14
Monitor and assess	9/30/14
Completion	10/31/14

Comm1(F): Automate parking reservations

Project Scope: Create an online database system which integrates with both the existing security system and Members Program accounting system to enable online reservations and self-service access to our parking structure.

Milestone:	Target Date:
Assess parking requirements with staff	9/1/13
Acquire online reservation software	10/1/13
Installation and customization of software	11/29/13
Begin parallel testing of new system	12/2/13
Begin using new self-reservation system	1/1/14
Completion	12/31/13

Comm1(G): Resume used book sales

Project Scope: The project aims at critically re-evaluating existing procedures for developing practical and sensible new ones if applicable. Staff intends to investigate online book sales via Alibris, Amazon, and E-bay. Deliverables are to complete at least one book sale in the near future and to present the results of the findings. Additionally, staff will find new methods of announcing used book sales to the public & practitioners.

Milestone:	Target Date:
Evaluate prior process for book sales, document possible efficiencies	7/15/13
List and price current materials available for sale, place on sale shelves.	8/15/13
Identify channels for announcing to various layers of the community	8/15/13
Establish parameters for online sale and identify available venues	3/31/14
Assess	6/30/14
Completion	8/30/14

Community Goal 2: Strengthen community awareness of the role and value of the law library

Comm2(A): Publish articles on our own website and in journals, newsletters and the press

Project Scope: Identify opportunities, based on our current and upcoming programming, about what the law library offers to the community, both public and legal. This would include translating materials into Spanish and Asian languages to start, and submitting to local media outlets. Target the legal community by publishing articles in well-known publications. [Work with Programs and Partnerships](#) to create a "Partner Guide" which will include co-marketing materials and constituency sharing ideas.

Milestone:	Target Date:
Identify possible articles/promotion topics	9/1/13
Identify key publications to pitch for articles	11/1/13
Work with staff to complete articles (min 3 per quarter)	12/31/13
Create a repository of articles to facilitate reuse and retrieval	12/31/13
Pitch articles / place on our website	3/31/14
Completion	6/30/14

Comm2(B): Make presentations to potential users off-site

Project Scope: While staff members share knowledge and skills through in-person reference and public classes, patrons are required to physically visit LALL for the most in-depth, comprehensive service. In order to expand the reach of LALL and share staff knowledge and expertise, this project will identify groups/users/patrons who may be interested in off-site presentations, classes, events where LALL staff members can teach or share on particular topics. This may be accomplished via live events, webcasts/webinars or recorded presentations offered by LALL.

Milestone:	Target Date:
Identify potential users	9/30/13
Identify presenters	9/30/13
Present to test sites	10/31/13
Evaluate effectiveness	11/30/13
Recommend program parameters	12/31/13
Completion	12/31/13

Comm2(C): Collaborate with Grand Park on programming and shared outreach

Project Scope: This project will identify opportunities for shared programming, reciprocal marketing and outreach and a coordinated approach to shared and contiguous physical space/facilities. By coordinating and cooperating with Grand Park, LALL will promote awareness of library programs, events and services and expand our audience.

Milestone:	Target Date:
Attend regular meetings with Grand Park staff to share information/opportunities	7/1/13
Establish a regular mechanism for sharing outreach and promotional information	12/31/13
Participate in at least one joint event	6/30/14
Completion	

Comm2(D): Co-market with LACBA and other bar associations to promote events and programs

Project Scope: LALL will develop new partnerships and document existing partnerships with bar associations for the mutual, reciprocal marketing of events and programs. This project will strengthen ties with bar associations, help promote bar association events that may be of interest to library patrons and members and improve awareness of library programs and events.

Milestone:	Target Date:
Evaluate opportunities and document partnership with LACBA	9/30/13
Identify top 10 opportunities for other bar associations / create prospects list	9/1/13
Reach out to 10 key contacts / meet to compare calendars & identify opportunities	11/1/13
Create proposed shared marketing calendar for 2014	12/1/13
Completion	12/1/13

Comm2(E): Establish schedule for regular meetings of outside organizations

Project Scope: Develop new relationships and cultivate current relationships for continued use of the facilities.

Milestone:	Target Date:
Establish committee to identify potential target organizations	1/30/14
Develop sales/marketing materials -	3/15/14
Conduct community reach-out program	5/1/14
Completion	6/30/14

Comm2(F): Outreach to courts, SHCs and local bar associations re events and services at branches

Project Scope: This objective involves strengthening and/or establishing relationships with local bar associations, court-based Self-Help Centers and legal service agencies to create and promote events and services at LALL branch locations. Events and services will be developed, conducted and evaluated so that more litigants, general public and legal professionals will utilize the resources and services at branch locations. Potential ideas include Lawyer-in-the-Library, MCLE and how-to programs.

Milestone:	Target Date:
Develop expanded events and services at branches, including deepening relationships with courts, SHCs, local bar associations. (see also Transition of Torrance Branch)	12/31/13
Slate events/services at branches (no cost)	4/31/14
Evaluate success of events/services at branches, budget FY2015	6/31/14
Schedule ongoing regular events/services at branches	6/31/15
Completion	7/31/15

Comm2(G): Coordinate programs with downtown arts community (e.g., Artwalk)

Project Scope: Represent the library while participating in local downtown arts programs. Host on-site meetings and/or participate as a host location for local events and exhibits.

Milestone:	Target Date:
Contact Art-Walk coordinators to identify 2014 opportunities	9/1/13
Attend regular Art-Walk & Community Meetings to promote 2014 library involvement.	11/1/13
Develop a partnership recommendation	1/1/14
Completion	2/1/14

Community Goal 3: Become a center for educational and community activities

Comm3(A): Expand CLE classes

Project Scope: LALL began offering intermittent MCLE classes in the beginning of calendar year 2013. This project will regularize the library's MCLE programming and add a bridge-the-gap program for law students. LALL will identify MCLE topics and associated presenters that will draw an audience and provide worthwhile continuing legal education for legal professionals, including paralegals, participants in LALL's Member Program and recent law school graduates awaiting bar results. A regular schedule of those classes will then be established.

Milestone:	Target Date:
Research other public law library offerings	9/30/13
Develop methodology for identification of speakers and topics of interest	9/30/13
Build ongoing list of potential speakers	12/30/13
Calendar bi-monthly classes	9/30/13
Implement regularized programs	1/30/14
Completion	1/31/14

Comm3(B): Expand classes for self-represented persons

Project Scope: Provide public classes and information sessions to self-represented litigants and the general public as part of the Law Library's community legal education program. This project will identify internal resources and partnerships with community based organizations, develop schedules and promote a coordinated and regularized set of offerings.

Milestone:	Target Date:
Develop relationships with potential presenters	3/31/14
Outline structure of program delivery	6/30/14
Implement classes	6/30/14
Assess and evaluate	12/31/14
Completion	1/31/15

Comm3(C): Expand librarian training workshops

Project Scope: LALL will continue its successful in-person Public Librarian training initiative and also expand to include web-based training to allow more librarians to attend. Administrators at public library partnership locations have indicated that web-based training will facilitate increased numbers of librarians being able to attend and that increased professional development opportunities for librarian programming geared toward adults is desirable.

Milestone:	Target Date:
Develop slate of workshops.	12/31/13
Develop web-based public librarian training	8/31/14
Launch web-based public librarian training	6/30/16
Completion	7/31/16

Comm3(D): Develop a high school student workshop series in the Library

Project Scope: This project aims to open the law library to support and enhance school curricula, 'at risk' youth and 'stay in school' programs through cooperatively designed workplace tours and other social and intellectual skills based experiences, such as a dispute resolution program, created and implemented by LALL in conjunction with high school class instructors.

Milestone:	Target Date:
Identify outreach coordinators and stakeholders in LAUSD	9/30/13
Identify prospective pilot series with applicable schools	9/30/13
Build program structures in conjunction with school partners	12/30/13
Implement programs	1/31/2014–3/30/2014
Assess programs	
Expand to one or two additional workshop pilots	6/30/2014
Identify funders for at risk career education / school success programs	6/30/14
Write grant for funding to expand programs	6/30/14
Expand programs to additional schools	9//30/14
Completion	12/31/14

Comm3(F): Develop a continuing education series on legal topics for non-lawyers

Project Scope: This project will expand the opportunity to provide legal information and resources to non-lawyers with continuing education requirements or professional educational needs that include law-related information. LALL will identify professionals in the legal field who can deliver useful information sessions on a variety of topics which address a legal component of a non-legal field and provide insights and explanations for best practices useful to a specified non-legal audience.

Milestone:	Target Date:
Identify potential stakeholders	3/30/15
Build rapport with prospective participants	3/30/15
Conduct needs assessment	3/30/15
Develop methodology for identification of speakers	6/30/15
Build list of potential speakers	6/30/15
Calendar classes	9/30/15
Implement programs	9/30/15
Completion	10/31/15

Comm3(G): Develop law-related Film Series

Project Scope: This project would create one or more film series for the display of law-related films to members of the public, patrons and/or employees. The options range from a lunch time Brown Bag Movie Series for employees, to a lunchtime movie-series for Library patrons to an outdoor public Summer Movie Series on the Main Patio. This program will utilize volunteers with the assistance of an employee coordinator.

Milestone:	Target Date:
Acquire films and inventory	11/31/13
Complete marketing tools	1/15/14
Develop calendar	2/15/14
Develop cost structure	3/1/14
Launch	4/20/14
Completion	6/30/14

Comm3(H): Conduct a book discussion group

Project Scope: The book discussion groups will promote communal reading, social interaction and the opportunity to share ideas and opinions on a common topic. Subject material may include biographies, legal history and law in literature and fiction. The project will draw participants from both the legal and local community who share a common interest; to provide a venue for intellectual and social exchange; and to introduce LALL to potential new users.

Milestone:	Target Date:
Define goals of Book Group	6/19/2013
Create overview of different Book Group Models	7/10/2013
Meet and discuss/choose model for initial Book Group	7/24/2013
Identify potential participants in Book Group & targeted publicity	
Create format for initial Book Group	8/7/2013
Formulate publicity	8/28/2013
Launch publicity	9/11/2013
First Book Group Discussion	10/2/2013

Evaluate and modify	11/20/2013
Create plan for ongoing discussion groups	11/25/2013
Completion	12/31/13

Community Goal 4: Make legal education more accessible

Comm4(A): Create a mobile eBranch to deploy at events

Project Scope: Based upon analysis of effectiveness of onsite eBranch locations and best practices as well as weaknesses, LALL will develop a mobile eBranch model to serve litigants, general public, and legal professionals in a more facile, flexible, mobile environment. Funding/partners/prospective sites will be assessed during the planning stages.

Milestone:	Target Date:
Analyze fixed eBranch locations and develop mobile eBranch model	3/31/15
Secure funding/partners/landing spaces for mobile eBranch	6/30/15
Launch mobile eBranch	6/30/16
Completion	7/31/16

Comm4(B): Broadcast professional development and general public webinars

Project Scope: Create a new area of the library website to host internally produced training videos. These videos will be made available to the public for on-demand instruction of simple classes such as “Online Legal Research” and “Finding Forms”.

Milestone:	Target Date:
Work with staff to determine pilot content	2/01/14
Create pilot class on video	4/01/14
Review pilot with staff for final edits	4/29/14
Make pilot class available online	6/01/14
Develop program to review and expand content	6/30/14
Completion	12/31/14

Comm4(C): Provide public computer classes for basic skill development

Project Scope: Educate and inform users about the technology resources available to them through LALL, by providing short classes related to using both general and library-specific technology for legal research and documentation.

Milestone:	Target Date:
Create three proposed 30 minute computer class outlines	10/1/13
Schedule the first of three rotating classes, one per month	1/1/14
Assess effectiveness and recommend ongoing program parameters	2/28/14
Completion	3/31/14

Comm4(D): Outreach to prison inmates and other homebound people

Project Scope: Outreach to prison inmates and homebound patrons will address the legal research needs of patrons who cannot visit LALL's facility in person due to incarceration or that are homebound to disability such as chronically ill, physical impairment or frailness. Although each is a disparate group, the means of acquiring responses to information needs is similar due to reduced mobility or inability to travel. In collaboration with prison librarians and social service agencies, patrons will be identified, their information needs determined and programs identified to address those needs.

Milestone:	Target Date:
Identify user groups	1/1/15
Determine information needs	3/3/15
Research methods to fulfill identified needs	6/30/15
Create program to disseminate information to user groups	9/1/15
Evaluate and assess	1/1/16
Completion	3/31/16

WORKING ENVIRONMENT

Working Environment Goal 1: Create a tranquil atmosphere that encourages and promotes trust, cooperation and mutual support

W1(A): Draft and implement Safety and Emergency Preparedness Plans

Project Scope: Finalize written Safety and Emergency Plans to be adopted the Board of Trustees setting up a formal safety committee which will meet regularly to proactively create a safe working environment with continued education on safety and emergency preparedness.

Milestone:	Target Date:
Review and edit existing plan as needed.	8/1/13
Present plan to BOT for adoption	8/20/13
Conduct quarterly safety committee meetings	9/30/13
Completion	9/30/13

W1(B): Maintain high-quality, comfortable physical facilities and working conditions

Project Scope: Evaluate current working conditions and workstation layouts to create a comfortable and ergonomic work area for library employees. Assessments will include workstation adjustments, furnishings and other workspace conditions which contribute to long-term health maintenance and employee comfort.

Milestone:	Target Date:
Survey staff / conduct needs assessment	9/1/13
Create needs list, and implement low or no-cost items	10/15/13
Identify funding and timeframe for additional items	12/1/13
Completion	6/30/14

W1(C): Improve accessibility

Project Scope: Review existing accessibility to both the physical library building as well as library materials including public computers and printed text readers making improvements where necessary to provide access to legal information to all patrons.

Milestone:	Target Date:
Gather input from staff/patrons/experts - complete needs assessment	2/01/14
Develop accessibility checklist for use in all future projects/programs	2/15/14

Review accessibility software & hardware needs	3/31/14
Complete software & hardware installations	4/15/14
Review facility accessibility needs – make 2014-15 budget recommendations	05/01/14
Completion	6/30/15

W1(D): Automate elevator functions

Project Scope: Upgrade existing elevator systems to allow self-service access to the public from our parking garage. This will also restrict access to closed stack “staff only” providing increased security in these areas. Elevators will also be connected to fire/safety systems bringing them in compliance with current fire codes.

Milestone:	Target Date:
Create RFP	8/1/13
Send approved RFP out to public bid	8/5/13
Award Bid, begin elevator updates	8/20/13
Completion	4/1/14

W1(E): Draft HR Procedures Manual

Project Scope: Draft a comprehensive human resources procedures manual covering all aspects of the function including recruiting; selection, onboarding and orientation; training and development; performance evaluation; compensation, incentives and reward; employee benefits; workers’ compensation; leave management; counseling and discipline; and termination and outplacement. Ensure that employees receive high quality service from the department and minimize the Library’s risk by handling each HR transaction accurately, thoroughly, and consistently.

Milestone:	Target Date:
Outline Procedures Manual organization and content; develop a table of contents.	9/30/13
Outline each chapter	11/30/13
Write draft	1/31/14
Solicit feedback from ED, Sr. Director, and other directors	2/28/14
Incorporate suggestions into final draft	3/31/14
Completion	4/30/14

Working Environment Goal 2: Make working here fun!

W2(A): Annual employee picnic

Project Scope: Staff will create a small scale event for employees and their friends and families that will sustain and improve employee morale, promote good-will and create memories.

Milestone:	Target Date:
Survey employees about venue, date, and activities	6/15/13
Confirm venue	6/30/13
Coordinate potluck, arrange paper products, enlist volunteers, communicate event	7/15/13
Conduct event and debrief	8/31/13
Completion	8/31/13

W2(B): Hold occasional events open to family and friends

Project Scope: The goal is to create a fun and safe working atmosphere; mix health and well-being with fun and creative ways of relaxing during breaks and to offer employees and their families the opportunity to bring the LALL family and their family at home together to enjoy each other's company. A positive work atmosphere creates a productive work atmosphere.

Milestone:	Target Date:
Survey employees about frequency and suggested activities	10/31/13
Develop and propose events schedule to ED	11/30/13
Calendar and plan events	12/31/13
Assess success and propose ongoing program	3/31/14
Completion	6/30/14

W2(C): Evaluate feasibility and cost of alternative scheduling options (e.g., flexible scheduling, adjusted shift lengths, shortened work weeks)

Project Scope: Gauge and understand the level of interest among staff for alternative work schedules (AWS), assess the potential impact on service to patrons, estimate tangible benefits and costs, and, if appropriate, draft an AWS policy for consideration by Library management, the Board of Trustees, and the SEIU. If AWS is adopted, plan, and implement the new policy.

Milestone:	Target Date:
Poll directors and employees about desirable alternative work arrangements	12/31/13
Analyze costs and feasibility and write proposal	2/28/14
Discuss proposal with union	3/31/14
Implement program	6/30/14
Completion	7/31/14

W2(D): Provide stretch classes or other physical activities at break times

Project Scope: Develop and schedule a program of stretch exercises to help employees retain muscle and joint flexibility, encourage overall health, reduce stress and prevent workplace injuries.

Milestone:	Target Date:
Research and propose a stretch program to ED	3/31/14
Enlist employee leaders or acquire video classes	5/31/14
Develop a schedule	6/30/14
Completion	7/31/14

W2(E): Establish an employee of the month/year program

Project Scope: Establish a formal employee recognition program to encourage excellence at all levels and to acknowledge publicly those employees who demonstrate their support of the Library's vision and mission by their dedication, hard work and accomplishments.

Milestone:	Target Date:
Enlist participation from managers and staff to develop nomination and selection criteria and procedures	6/30/14
Write EOM/Y program for review by focus group and ED	9/30/14
Announce program, develop schedule and implement	11/30/14
Review success of program, revise as necessary	3/31/15
Completion	4/30/15

Working Environment Goal 3: Be a creative, flexible, and smart organization in an ever-changing environment

W3(A): Cross-train employees in related positions

Project Scope: Develop a system to train employees to perform critical functions of their co-workers to maximize operational flexibility, enhance employees' versatility and value, and improve productivity. Establish metrics to measure and improve the success of cross-training.

Milestone:	Target Date:
Work with directors to identify opportunities for cross-training	2/28/15
Develop and document a plan and timeline for each area	4/30/15
Ensure plans are implemented	7/31/15
Assess success of cross-training and revise as necessary	9/30/15
Completion	10/31/15

W3(B): Evaluate and improve process efficiency in all library functions

Project Scope: Design a lasting system of process evaluation and improvement to identify and measure core outputs, reduce waste and better serve external and internal clients.

Milestone:	Target Date:
Work with directors to map function processes	12/31/13
Analyze process maps within and between departments and identify opportunities for streamlining, simplification, automation, or elimination	3/31/14
Benchmark other libraries/organizations and document best practices and appropriate metrics	3/31/14
Implement no-cost improvements.	5/31/14
Propose and budget for other improvements including costs and impacts on other departments	5/31/14
Plan, document, and implement process changes and success metrics	9/30/14
Review changes and revise as necessary. Document revisions.	12/31/14
Completion	1/15/15

W3(C): Merge Programs & Partnerships and Reference functions

Project Scope: This project will remove name-only distinctions between the two division within LALL and focus on aligning teams functionally. Each librarian, regardless of his or her nominal division, will assume shifts at the reference desk assisting the public and will also have the opportunity to participate in outreach, educational and access to justice programs. Areas of specialty, project-based teams and cross-training will be encouraged.

Milestone:	Target Date:
Reconfigure desk/office locations	9/1/13
Adjust reference desk schedule	9/1/13
Develop project teams comprised of both groups	12/31/13
Conduct cross-training	12/31/13
Completion	2/28/14

W3(D): Establish a law student intern / extern program

Project Scope: LALL's intern/extern experience will provide valuable experience in developing skills in communicating with clients, practicing time management, understanding and narrowing legal issues, identifying and applying print and electronic research tools and adapting to multi-faceted working environments and staffing. This project will provide 1L and 2L local law school students with a diverse and hands on experience to develop lawyering skills by responding to patron reference questions, teaching and instructing, and creating guides for library users. Interns/externs will also enhance their general legal knowledge through participating in MCLE and public classes, working on independent projects and receiving feedback from professional library staff.

Milestone:	Target Date:
Identify partner schools	6/30/13
Build program components	6/30/13
Implement pilot program	6/30/13
Assess	9/30/13
Create handbook and guidelines	12/31/13
Recruit and expand program to new institutions if applicable	3/31/13
Completion	3/31/13

W3(E): Establish a library student/recent graduate unpaid Internship program

Project Scope: LALL will build upon its successful experience hosting occasional library school interns and develop a program for students from library schools such as UCLA, University of Washington, and San Jose State to intern on site. This project will assess the current program, identify best practices, implement standardized protocols and create guidelines and policies (including a handbook) that will ensure continuity and secure a documented and replicable history. The result will be a formalized intern program with streamlined orientation and education and efficient utilization of staff time invested in implementing an optimum intern experience.

Milestone:	Target Date:
Identify current practices and assess strengths and weaknesses	12/30/2013
Redesign, incorporate and expand on current practices	3/30/2014
Research, evaluate and implement best practices	9/30/2014
Design and implement staff and participant feedback mechanism	9/30/2014
Create handbook and guidelines	12/31/2014
Completion	12/31/2014

W3(F): Establish an "on-call list" of contract employees available to cover occasional absences

Project Scope: Assemble a corps of trained and knowledgeable contractors to fill critical temporary positions and cover occasional absences.

Milestone:	Target Date:
Working with supervisors, identify critical needs and timing	2/28/15
Document on-call agreements and compensation schedules	4/30/15
Recruit on-call staff	6/30/15
Review program's success and revise as necessary	9/30/15
Completion	10/31/15

Working Environment Goal 4: Provide staff with tools & resources to support new library directions

W4(A): Provide continuing education and training opportunities

Project Scope: Draw from existing staff, outside trainers, and online products to produce a training program to allow staff to develop professionally and enhance their job skills and knowledge.

Milestone:	Target Date:
Working with staff, identify training needs and desires	2/28/14
Develop schedule of training events and nominate trainers (in-house or from the outside)	4/30/14
Working with trainers, develop curricula and training materials	6/30/14
Schedule and promote training events	7/31/14
Completion	8/31/14

W4(B): Establish a volunteer program to provide additional support and outreach

Project Scope: LALL will establish a volunteer program to encourage community engagement, provide assistance for existing staff, help LALL continue to provide high quality services and increase understanding of LALL value through endorsements from an engaged volunteer. This project will create and then implement a culture of acceptance and interest in incorporating volunteers into LALL daily work, identifying meaningful and useful volunteer work, developing reward and feedback mechanisms and defining appropriate support mechanisms for volunteers which may then result in an increased safe, sanctioned, effective, and mutually beneficial library experience for our users and volunteers.

Milestone:	Target Date:
Research existing public/nonprofit/govt programs	7/31/13
Participate in available trainings and workshops	8/30/13
Build program components and Develop handbook	9/1/13
Develop recruitment procedures	10/31/13
Recruit and Implement	12/31/13
Assess effectiveness, SWOT	3/31/14
Completion	3/31/14

W4(C): Expand the high school intern program

Project Scope: The project will create a procedural manual for high school interns, currently joining through SCALL Inner City Youth Program (ICYP) in which this institution has participated for many years. Another important aspect of this project is to initiate points of contact with external partners such as LAEP and investigate the existence of similar programs in order to offer qualified high school students working experience and opportunities in a professional environment.

Milestone:	Target Date:
Coordinate and complete current pilot project (4 interns)	8/2/13
Identify partner organizations to maximize recruitment opportunities	3/31/14
Build and refine program components	4/30/14
Document procedures for expanded program	5/31/14
Completion	6/30/14

W4(E): Conduct a space needs assessment for employee workspaces

Project Scope: Employee workspaces will be analyzed and assessed to determine needs and resources. Workspaces will then be reconfigured and aligned as needed to assure effective and safe physical environments and maximize efficiency and collaboration by aligning physical workspaces with functional workflow.

Milestone:	Target Date:
Interview directors	9/30/13
Survey staff	10/31/13
Analyze trends, future projects and anticipated changes	12/31/13
Draft report with recommendations	1/31/14
Completion	2/28/14

W4(F): Install document management and/or collaboration software

Project Scope: This project will implement Laserfiche as a tool for document and content management. Via document imaging, the system will capture, process, and file documents created from paper, as well as electronic files to facilitate retrieval, management and archiving. It also integrates with Microsoft office applications for collaboration.

Milestone:	Target Date:
Acquire licensing	7/31/13
Meet with staff and vendor to create implantation plan	9/1/13
Install software including required workflow definitions	11/1/13
Completion	1/1/14

TECHNOLOGY

Technology Goal 1: Explore and define the standard for delivery of information of the future

T1(A): Develop eBranches for distribution throughout the County

Project Scope: This objective addresses the technological component of LALL's eBranches development. (S4(A) addresses implementation throughout the County.) Test model eBranches including a lay-friendly interface and topical access to content materials will be developed and piloted. Pilot onsite eBranches will be analyzed for effectiveness and needed improvement and a needs assessment conducted in order to determine technological enhancements. Potential ideas include video-based training, chat/remote reference "app", optional audio or multilingual components.

Milestone:	Target Date:
SWOT assessment based upon pilot program	3/31/14
Develop additional technology and tools	6/30/14
Pilot new tools	9/30/14
Launch "next phase" eBranch	12/31/14
Recommend program for ongoing implementation	3/31/15
Completion	6/30/15

T1(B): Develop next-generation collection management practices, including replacement of Voyager (Integrated Library Systems software)

Project Scope: Staff will evaluate the current market of library software systems, compare available features and options, assess workflow and needs and then select a next-generation resource management system that is best suited for managing LALL's digital and print resources.

Milestone:	Target Date:
Establish committee to review requirements and begin creation of RFP	1/1/14
Complete LC re-classification and re-labeling project	6/30/14
Begin public bid process	12/31/14
RFP and vendor product demonstrations	1/31/15
Sign contract /set implementation schedule	3/31/15
Conduct data load tests and assess integrity	7/31/15
Conduct staff training	8/31/15
Go live	9/30/15
Completion	10/31/15

T1(C): Develop a Law Library mobile application

Project Scope: Using the new website as a basis, work with staff and outside stakeholders to determine what information would be most useful in a mobile version and create a version that is accessible on handheld devices, such as the iPhone and Android phones as well as tablets. This new version of the site will ensure that we can continue to help our patrons, whether they are in the Library, in their offices or sitting in court.

Milestone:	Target Date:
Work with staff to determine content	7/1/14
Create beta web-app for testing	9/15/14
Staff review of content & functionality	9/30/14
Go live - Make web-application available online	11/1/14
Develop ongoing program to review and expand content	12/31/14
Completion	12/31/14

T1(D): Non-circulating mobile devices for use in Library with legal apps/ebooks

Project Scope: Develop library e-content program with mobile devices to be checked-out by patrons for access to library databases, e-books and online training content. Library patrons will have the ability to access online information via library WiFi connections.

Milestone:	Target Date:
Determine available, relevant content	3/1/14
Review technology, create budget estimates & recommendation	5/1/14
Create 90 day pilot implementation plan / Order equipment	7/15/14
Test pilot configurations	9/15/14
Make available to patrons	10/15/14
Develop ongoing program to review and expand	12/31/14
Completion	12/31/14

Technology Goal 2: Safeguard the Library's reputation for quality and competence

T2(A): Upgrade Navision

Project Scope: LALL will migrate to an adaptable and customizable accounting system that will integrate seamlessly with other Library computer systems (including the ILS, document management, and Microsoft Office), facilitate profit center and cost center accounting, and provide on-demand dashboard reporting for managers and supervisors. The key objectives will be 100% data integrity, a very high level of software and reporting functionality and completion on schedule and on budget.

Milestone:	Target Date:
Conduct RFP	10/30/13
Confirm whether Navision is the right solution	11/30/13
Plan and implement data migration including software customization	1/31/14
Plan for rollout and training	3/31/14
Go live and document	4/30/14
Completion	5/31/14

T2(B): Provide the option to pay fees, fines and charges online

Project Scope: LALL will implement an online payment option by establishing a PayPal account to accept credit cards for users to pay for fees, fines and other services.

Milestone:	Target Date:
Finalize PayPal account banking requirements	6/30/13
Determine system capabilities	7/31/13
Create workflow processing chart(s)	9/15/13
Begin programming/Implementation	10/1/13
Test and assure functionality	11/30/13
Go live and document changes	2/1/14
Completion	2/28/14

T2(C): Provide the option to renew materials and manage Library user account online

Project Scope: Library users will be provided access their account online where they will be able to check the status of items (i.e. overdue, pending requests), renew materials, check status on holds view fines and in the future pay for fines online.

Milestone:	Target Date:
Evaluate technical requirements	7/1/13
Turn-on/test Functionality	8/1/13
Work with communications to notify borrowers	9/1/13
Establish online payment options (see T2(B))	2/1/14
Completion	2/15/14

T2(D): Improve and maintain user-friendly website with expanded audio-visual and interactive tools

Project Scope: Launch new library public website with expanded content. Create and maintain a website review committee to continue to evaluate emerging web technologies as well as identify content and functionality to be added and/or maintained to the site.

Milestone:	Target Date:
Go Live with newly expanded website	08/15/13
Assess effectiveness and accessibility	98/30/13

Develop ongoing program to review and expand content	10/30/13
Completion	10/30/13

T2(E): Provide catalog searching capabilities in closed stacks

Project Scope: Computers will be placed in the closed stacks to allow staff to search the online catalog in order to retrieve materials for patrons and manage the collection.

Milestone:	Target Date:
Identify locations in the stacks for deployment	7/1/13
Verify and/or expand Wi-Fi coverage	9/1/13
Repurpose existing, available hardware as search stations	10/1/13
Installation and training	3/31/14
Completion	4/30/14

FISCAL GOALS

Fiscal Goal 1: Protect existing funding sources and create financial stability that is sustainable over time

F1(A): Promote awareness at local and state government levels through CCCLL and lobbying efforts

Project Scope: LALL will assist in promoting awareness at the state level, including within the Legislature, AOC and Los Angeles County Board of Supervisors, of the vital role of public law libraries in supporting the courts and achieving access to justice.

Milestone:	Target Date:
Develop talking points	9/30/13
Identify contacts, key legislators	10/31/13
Meet with each at least once	2/15/14
Develop program for follow up in FY 15	3/15/14
Completion/report to BOT	4/30/14

F1(B): Assist in development of statewide strategy to protect or enhance revenue stream

Project Scope: LALL will be actively involved in ongoing efforts by County Law Libraries and their supporters to assure equitable and reasonable funding formulas and adequate overall funding to fulfill the objectives of public law libraries.

Milestone:	Target Date:
Confer with CCCLL directors	10/31/13
Meet with CCCLL lobbyist	11/30/13
Present proposal for BOT review	12/31/13
Present proposal to CCCLL executive board for consideration	1/31/14
Present proposal to CCCLL at annual conference	3/30/14
Completion	

F1(C): Reevaluate, re-bid and expand parking services

Project Scope: Award a contract through competitive bid to the parking manager who will maximize revenue, ensure superior financial controls, and work effectively with the Library's management to respond to market changes.

Milestone:	Target Date:
Update and issue RFP to current provider and other qualified parking management companies	6/30/13

Summarize proposals, reconcile inconsistencies, and recommend vendor	8/31/13
Execute contract (Board Approval)	9/30/13
Commence with new vendor and implement service and hours changes, if necessary	11/1/13
Completion	12/31/13

F1(D): Evaluate and renegotiate relationships with vendors to maximize value/resources

Project Scope: Manage outside vendors by renegotiating terms and conditions, ensuring compliance with contractual agreements, and eliminating unauthorized or unnecessary charges.

Milestone:	Target Date:
Working with department heads, produce a vendor contract negotiation plan including negotiation schedule, annual spend, contract renewal dates, if any, and the point person for each vendor	10/31/13
Develop a negotiation protocol for each vendor including expected outcomes	11/30/13
Evaluate interim success with vendor negotiations and revise as necessary	3/31/14
Completion	4/30/14

F1(E): Consider annual merit increases

Project Scope: Recommend a compensation adjustment approach for staff that is fair to the Library and to staff, remains competitive with other employers within the field and is in line with the Library's operating budget.

Milestone:	Target Date:
Document salary adjustment history for staff and benchmark comparable institutions	2/28/14
Make recommendation to ED subject to budget constraints	4/30/14
Completion	6/30/14

Fiscal Goal 2: Develop new revenue streams

F2(A): Apply for grants

Project Scope: LALL will apply for grant funding for projects to offset and augment budgeted expenses. Projects that can be sustained over time with minimal ongoing costs will be likely candidates for this type of initial revenue funding. A minimum of 3 grants will be applied for during this initial year and based on the success of this endeavor, an ongoing target budget line item will be created.

Milestone:	Target Date:
Identify areas/ projects for desired grant funding	10/31/13
Determine slate of potential grants and grant cycles through FY2015	12/31/13
Develop schedule of grant opportunities and assign responsibilities	1/31/2014
Apply for minimum of 3 grants	6/30/14
Target budget line item, forecast for grants.	6/30/15

F2(B): Consider legislative proposal to authorize revenue-generating activities

Project Scope: Develop a proposed amendment to the Business & Professions Code that would clarify County Law Libraries' authority to engage in revenue-generating activities to provide greater financial resilience and resources.

Milestone:	Target Date:
Confer with CCCLL directors	10/31/13

Meet with CCCLL lobbyist	11/30/13
Present proposal for BOT review	1/31/14
Present proposal to CCCLL executive board for consideration	3/31/14
Identify sponsors	4/30/14
Present proposal to CCCLL at annual conference	9/30/14
Lobby legislators	12/31/14
Completion	6/30/15

F2(C): Promote conference room rentals and develop informational outreach

Project Scope:

This project will promote the library conference rooms as a venue for law-firm and community rental use, especially trial and court-related use. Staff will develop resources, both tangible and e-deliverable to be used for marketing and promotional use.

Milestone:	Target Date:
Finalize marketing material, content	8/1/13
Identify key marketing opportunities	8/15/13
Create marketing campaign/timeline / kick-off campaign	9/1/13
Evaluate/ measure success	12/31/13
Recommend budget line item for FY2015	3/31/14

F2(D): Develop conceptual plan for café

Project Scope: Create a plan for a public café in a Library space created for this purpose (e.g., on the patio in front of the Library). The café will serve members of the public and library staff quick-serve and pre-prepackaged items such as coffee, healthy drinks/snacks and sandwiches.

Milestone:	Target Date:
Identify footprint / services	5/14/14
Identify potential vendors	
Identify funding resources and partner agencies	6/14/14
Present a conceptual plan to the Board of Trustees	9/1/14

F2(E): Provide a notary service for a fee

Project Scope: Develop and implement a fee-based notary public service for the benefit of patrons.

Milestone:	Target Date:
Identify options (in-house; contract; etc.)	3/31/14
Write proposal to coordinate notary services and training	4/30/14
Work with notary candidates and coordinate training	8/30/14
Write policies and procedures	9/30/14
Announce and roll-out	11/30/14
Evaluate effectiveness and usage	2/28/15
Completion	3/31/15

F2(F): Provide e-filing for a fee

Project Scope: Develop a mechanism to assist patrons with e-filing and provide the means for accomplishing e-filing within LALL.

Milestone:	Target Date:
Research court requirements, existing needs and solutions	6/30/14
Identify potential services and prospective user groups	8/30/14
Draft procedures and policy	11/30/14
Present recommendation to Board of Trustees	1/31/15
Implement	3/31/15
Assess and revise as needed	5/31/15
Completion	6/30/15

F2(G): Offer fee-based collection acquisition and management services to other libraries

Project Scope: As all law libraries struggle with diminishing resources and escalating costs, LALL will offer contract collection management services to other law libraries. This project is intended to leverage the high-quality cataloging, acquisition processing and other collection management services currently provided internally at LALL, to generate revenue and provide assistance to other law libraries that would benefit from both the caliber of the services and decreased costs due to economies of scale.

Milestone:	Target Date:
Assess capacity for contract services and performance standards	12/31/13
Identify costs and constraints	12/31/13
Identify potential 'customers'	1/31/14
Negotiate test site contract /identify performance metrics	6/30/14
Evaluate success and performance metrics	2/28/15
Recommend program for future contracts	4/30/15
Completion	5/31/15

Fiscal Goal 3: Develop public private partnerships

F3(A): Outreach to law firms & bar associations

Project Scope: As law firms downsize and bar associations continue to provide a forum for collegiality, education and networking, LALL has a role in supporting these legal community stakeholders. This project is intended to provide support for the legal community by learning where library resources, expertise and experience can increase the success of practitioners and legal industry support personnel. Similar to Comm1(D), this project will expand on methods to collaborate with the legal community for mutual benefit.

Milestone:	Target Date:
Establish rapport with bar association leaders	1/31/14
Select target organizations to work with	3/30/14
Conduct needs assessments	3/30/14
Assess and document options	6/30/14
Devise mutually agreed upon programs	6/30/14
Implement programs	9/30/14
Assess results & recommend ongoing programs	10/31/14
Completion	11/30/14

F3(B): Build relationships with relevant corporate entities

Project Scope: LALL will conduct outreach and establish relationships with corporate entities who might benefit from the services and resources offered at LALL, as well as those who support public service and value the mission and vision of LALL. LALL will seek to fill existing gaps in legal information available to corporate legal departments. This project is intended to provide mutual assistance in a time of diminishing public and private resources and expand awareness of LALL's mission.

Milestone:	Target Date:
Identify candidate organizations	3/30/14
Contact organizations and discuss opportunities (min 4)	6/30/14
Implement test programs	9/30/14
Assess results & recommend ongoing programs	10/31/14
Completion	11/30/14

F3(C): Establish a speakers' bureau

Project Scope: Establish and maintain a list of qualified, talented speakers who will provide classes and symposia at LALL. LALL will expand its programming content and recruit a high caliber of presenters, while providing professional development to individual participants through exposure, credential-building and marketing opportunities.

Milestone:	Target Date:
Research and review existing models	9/30/13
Develop parameters, incentives and program	12/31/13
Announce program	1/31/14
Conduct outreach	3/31/14
Launch	4/30/14
Assess and revise, as needed	6/30/14
Completion	9/30/14

SERVICE GOALS

Service Goal 1: Put national and international sources of law into the hands of those seeking legal information

S1(A): Preserve service levels by maintaining adequate staffing

Project Scope: Establish and track service level and productivity metrics to assess staffing needs, identify opportunities for cross-training, shared duties and/or position changes to achieve target service levels.

Milestone:	Target Date:
Working with supervisors and employee groups, establish baseline productivity metrics	9/30/14
Benchmark productivity at comparable institutions	11/30/14
Establish target metrics	1/31/15
Recommend changes in staffing to achieve targets	3/31/15
Completion	6/30/15

S1(B): Expand legal resources available & visible on the internet

Project Scope: LALL will identify areas where off-site access to electronic resources can be expanded. LALL will inventory what is currently offered as well as additional resources available within the existing collection and identify target resources to add to the website, collocating links to these resources in an easy to access format.

Milestone:	Target Date:
Assess current internet-based resources for gaps in coverage	12/31/13
Identify potential resources that can be added to collection	3/31/14
Assess technical feasibility and negotiate with vendors; budget for additional resources	6/30/14
Implement new resources on test site	9/30/14
Develop metrics to evaluate user satisfaction and assess	10/31/14
Launch resources on website	12/31/14
Survey users for feedback on usability and revise as needed	3/31/15
Completion	6/31/15

S1(C): Create an advance reservation system for Library computers

Project Scope: This project will create an online reservation system, allowing patrons to reserve time on a public computer at LALL in advance in order to reduce wait times, reduce the need for staff intervention and streamline the sharing of these limited resources.

Milestone:	Target Date:
Add option into public website	9/1/13
Work with IT staff to test implementation	9/15/13
Training and testing with reference staff	9/30/13
Create promotional materials	10/1/13
Completion	11/15/13

S1(D): Provide self-serve scanning equipment in the Library

Project Scope: Install a public page scanner to be used by patrons to scan printed materials as needed for self-service.

Milestone:	Target Date:
Work with staff and patrons to evaluate technology requirements.	10/15/14
Evaluate existing solutions and make final recommendation, proceed with purchasing.	11/15/14
Install public scanner with signage and print materials	02/01/14
Assess effectiveness of implementation and make adjustments as needed.	5/31/14
Completion	5/31/14

S1(E): Establish and implement a policy for how to handle patrons with greater needs and time demands

Project Scope: This project aims to balance the needs of patrons who, either because of lack of experience with legal research and/or computer use or the complexity of their legal research, require a longer period of time from Reference staff, with the needs of other patrons waiting for assistance given the limited resources available. In order to address the needs of patrons requiring more hands-on assistance, Reference will identify and implement new strategies that allow Reference Librarians to continue to offer outstanding reference services to experienced, as well as inexperienced, patrons.

Project Scope:

Milestone:	Target Date:
Survey other libraries and internal staff for best practices	10/31/13
Identify successful alternatives	10/31/13
Recommend policies and conduct training	12/31/13
Assess effectiveness and revise as needed	6/30/14
Completion	9/30/14

S1(F): Establish regular office hours at partnership libraries

Project Scope: In conjunction with partnership libraries, provide and promote regular office hours from LALL "roving" staff, so that legal reference, training and ongoing relationship-building are incorporated into the partnership location model.

Milestone:	Target Date:
Develop possibilities for office hours at partnership libraries	9/30/13
Evaluate options and select viable model(s)	1/31/14
Formalize Branch Assistant office hours/professional training	3/30/14
Completion	7/30/14

S1(G): Present intermittent but regular, free classes

Project Scope: Provide occasional free public classes and information sessions as one component of LALL's community legal education program. This project will develop a schedule and establish content, seek funding sources or partnerships and assess the effectiveness of free classes as outreach and educational tools. This program is a supplement to, and not replacement of, the low-cost public programming offered by LALL.

Milestone:	Target Date:
Assess success of existing free classes and information sessions	11/30/13
Identify and prioritize new class/information session offerings	1/31/14
Determine frequency and assess impact on existing fee-based classes	1/31/14
Identify and confirm partner organizations and presenters	2/28/14
Implement	3/28/14
Assess	6/28/14
Completion	6/28/14

S1(H): Create a plan to provide ebooks in the Library, beginning with research to determine patron needs and preferences

Project Scope: Staff will collect quantitative and qualitative data from library users to identify needs and preferences for ebook content and technology, research ebook availability and library practices and make recommendations for how LALL can best provide ebook access to library patrons. To be coordinated with objective C1(B).

Milestone:	Target Date:
Identify patron groups	12/31/13
Set up and hold focus groups	12/31/13
Draft and distribute survey to user groups	3/31/14
Review results and make assessments	12/31/14
Present recommendations	12/31/14
Completion	1/31/15

S1(I): Provide quality, comprehensive, face-to-face reference services by trained librarians

Project Scope: In order to maintain a consistently high level of service throughout staffing changes and changing circumstances at LALL, Reference will identify best-practices and strategies to ensure the excellent level of service our patrons have consistently enjoyed. By implementing a comprehensive program that continually evaluates current librarians and properly trains new librarians, LALL will continue to offer a high-level of service.

Milestone:	Target Date:
Identify a set of effective reference standards/techniques	9/30/13
Evaluate current staff performance	12/31/13
Develop training regimen for current librarians and new hires	1/31/14
Evaluate effectiveness of new standards/techniques by surveying users	3/31/14
Amend training regime as needed based upon survey results.	6/30/14
Completion	6/30/14

Service Goal 2: Expand services to self-represented litigants

S2(A): Development of online self-help and lay-friendly substantive materials (similar to eBranch)

Project Scope: The new website will provide an enhanced self-help section, including the expansion of frequently asked questions ("FAQs") in the areas of law in which self-represented litigants are most likely to need assistance. Additional improvements include the addition of a self-help section with a distinct look and feel (mirroring the eBranch model), archived video and audio recordings and expanded range of links to court-based services and legal aid. LALL will continue to explore opportunities to collaborate with, and gather content from, the bar, courts and legal aid in developing this countywide virtual self-help website.

Milestone:	Target Date:
Identify and assess virtual self-help center models	8/30/13
Generate report of findings and make recommendations	11/30/13
Identify and seek funding sources	3/30/14
Garner input (technology, staff, funding)	6/30/14
Develop content	6/30/14
Design look and feel for target audience	9/30/14
Upload and implement	12/31/14
Completion	3/31/14

S2(B): Create video programs addressing basic legal issues (e.g., Courtroom Basics)

Project Scope: Produce video and audio recordings, including recorded LALL trainings, that help unrepresented litigants prepare for court. The LALL will collaborate with judicial officers of the LA Superior Court and legal aid to produce videos appropriate for low literacy levels and minimal legal literacy. Programs will be available for viewing on the LALL website and multilingual versions will be available subsequent to the initial release.

Milestone:	Target Date:
Assess feasibility	9/30/13
Identify and assess model videos	9/30/13
Identify and establish cooperative legal aid partner	12/30/13
Identify and seek funding sources	3/30/14
Develop script and vet with stakeholder advisors	3/30/14
Produce video	9/30/14
Publish and create distribution plan	9/30/14
Duplicate in Spanish and other languages	3/30/15
Complete	4/30/15

S2(C): Develop transportation resource handouts for litigants

Project Scope: Provide assistance to litigants in locating courthouses, LALL branch and partnership locations and other legal resources throughout Los Angeles County and identifying public transportation alternatives to access those locations.

Milestone:	Target Date:
Collect and evaluate available information	8/1/13
Assemble information into usable print and online resources / present draft	10/1/13
Make information available to the public.	10/15/13
Completion	10/15/13

S2(D): Develop translation resource handouts

Project Scope: Develop methods within our scope of service to help visitors who have limited or no fluency in English, many of whom are trying to navigate a court system which functions heavily using English language. LALL will perform a needs assessment and identify and evaluate existing resources in order to develop a handout which details resources for those in need of translation services.

Milestone:	Target Date:
Establish committee to assess needs	1/31/14
Identify existing resources	3/31/14
Evaluate effectiveness of existing process	6/30/14
Develop handout	9/30/14
Recommend plan for future improvements	12/31/14
Completion	

S2(E): Establish regular "Lawyer in the Library" programs (mediators, collaborative divorce, small claims advisor, etc.)

Project Scope: Conduct regular workshops and clinics in which topic specific court proceedings, and legal issues are explained followed by one-on-one assistance to address litigants' more specific legal problems. The design of the programs varies and depends upon the type of case, and will include processes such as an initial intake and interview or a screening element to allow providers to identify appropriate cases for workshops versus one-on-one assistance. This project will also explore programming for litigants that incorporates batch processing workshops that provide line by line support for filling out forms under supervision and final review by legal aid and volunteer attorneys.

Milestone:	Target Date:
Identify models and scope of services	8/30/2013
Identify prospective partners and gauge interest	9/30/2013
Identify potential host locations (including the Law Library)	9/30/13
Design, structure and plan program	12/30/13
Implement soft launch	3/30/14
Assess	3/30/14
Expand	6/30/14
Completion	12/30/14

S2(F): Coordinate with lawyer referral services, judiciary and local bar associations on unbundling of legal services and development of delivery model at library

Project Scope: Develop models for delivery of unbundled services to LALL patrons. One model is to train and equip reference librarians to identify unbundling resources in the community, including limited scope lawyer referral programs, so that they can facilitate referrals to limited-scope legal services for pro se litigants by. Another model is to facilitate discrete legal services for self-represented litigants, including document drafting assistance and document review, using technology-based programs in the library to generate forms and attorney review of the generated forms either at LALL or remotely. LALL will provide education and training programs for public and professional understanding and use of unbundling.

Milestone:	Target Date:
Further investigate working models	6/30/14
Identify prospective partners and gauge interest with applicable bar associations	9/30/14
Design structure and plan program	12/30/14
Establish MOU	12/30/14
Implement soft launch	1/30/15
Assess	3/30/15
Expand program	6/30/15
Completion	6/31/15

S2(G): Develop and implement model for library-based clinics and self-help workshops for delivery of civil self-help services.

Project Scope: This project builds on the concept of S2(E) to provide direct client services beyond traditional reference services. Research and feasibility studies will identify opportunities to serve litigants who fall outside the scope of the Self Help Centers using technology, partnerships with clinics and other service providers and form banks. LALL will act as facilitator and host for direct service models to unrepresented litigants.

Milestone:	Target Date:
Conduct Needs Assessment	12/30/13
Assess feasibility	12/30/13
Identify and seek funding sources	3/30/13
Launch pilot program(s)	9/30/13
Assess and document outcomes	3/30/15
Expand programs	9/30/15
Completion	12/30/15

S2(H): Offer more training from vendors and publishers

Project Scope: The vendor/publisher training program will create a contact list with information about training services available from each vendor/publisher and coordinate public classes, either by the vendor/publisher, if available, or by LALL reference staff. This will be an ongoing program that will assist our patrons in meeting their research needs, and help LALL assess and evaluate its subscription databases.

Milestone:	Target Date:
Identify training needs	7/22/13
Develop contact list of vendors and publishers	8/26/13
Create schedule of training events and intended audience	9/23/13
Develop and distribute summary of training opportunities	10/21/13
Administer training events	12/31/13
Completion	2/28/14

Service Goal 3: Help the courts process self-represented litigants

S3(A): Conversion of Torrance space to training and education facility

Project Scope: The Torrance Branch has sufficient space to serve as a training and educational facility, but is not currently configured appropriately to do so. This project includes both facilities and programming components. LALL will develop a plan to renovate the space to accommodate classes, workshops and programs, including seeking grant funding. LALL will also develop programming internally and with the court and other agencies (e.g., the South Bay Bar Association).

Milestone:	Target Date:
Asses needs and resources, develop plan for conversion	12/31/13
Establish relationships with local bar associations, legal service agencies, other groups and identify programing	3/31/14
Secure funding for conversion	6/30/14
Conduct programing	6/30/15
Completion	7/30/15

S3(B): Confirm plan for new Long Beach Branch

Project Scope: Determine model for continued presence in new Long Beach courthouse and possible collaboration with nearby Long Beach Public Library.

Milestone:	Target Date:
Discuss options for Long Beach presence	7/31/13
Pilot eBranch and/or mini-branch (LBPL)	9/30/13
Evaluate and assess LB presence	12/31/13
Completion	3/31/14

S3(C): Expand access to form templates and precedent beyond court-provided forms (e.g., commonly requested motions).

Project Scope: This project will identify paper-based and interactive models for generating forms that can be used by self-represented litigants in the Law Library. This may include collection of samples from partner agencies, expansion of access to existing programs or development of new materials. This project will also explore opportunities and feasibility of expanding access to interactive court-based forms assembly software.

Milestone:	Target Date:
Asses needs and models of delivery	3/30/15
Identify potential partners	3/30/15
Identify technology requirements and distribution framework	9/30/15
Identify and seek funding sources	9/30/15
Implement soft launch / Test usability	3/30/16
Implement full launch	6/30/16
Assess	12/31/16
Completion	12/31/16

S3(D): Establish a program for legal document assistants in the library

Project Scope: This project aims (in conjunction with S2(F)) to fill the justice gap between locating and applying the law and accessing the court properly and affordably through identifying and connecting litigants and lay persons with reliable and reputable limited scope service providers such as LDAs (Legal Document Assistants.)

Milestone:	Target Date:
Identify and assess viability with organization leaders	12/30/2014
Assess components and recommend policies and procedures	3/30/2015
Determine liability, write contracts / MOU	3/30/15
Soft launch program	6/30/2015
Create feedback mechanism and metrics	6/30/2015
Assess success of program	9/30/2015
Completion	12/30/2015

S3(E): Offer training and materials to the courts, including library resources, FAQ's and referral sheets

Project Scope: In order to mitigate some of the impacts of reduced court funding, LALL will work with the courts to identify potential areas of need and offer training, FAQ's, self-help materials and other services as needed.

Milestone:	Target Date:
Research court needs and FAQ's	12/31/13
Develop resource/referral sheets for distribution by court personnel	3/31/13
Develop curriculum for judicial education seminars	3/31/14
Assess efficacy and seek feedback from courts	6/30/14

Service Goal 4: Serve customers who cannot get to one of our staffed physical locations

S4(A): Establish eBranches throughout the County

Project Scope: EBranch pilots will soon be launched in Pomona and Norwalk locations, with plans pending for Santa Monica and Long Beach (hybrid staffed and eBranch facility in new courthouse). Pending effectiveness assessment and resulting adjustments, eBranches will be established in strategic locations throughout the County. (See also objective T1(A)).

Milestone:	Target Date:
SWOT assessment based upon pilot program	3/31/14
Develop additional technology and tools	6/30/14
Identify strategic locations and develop partnerships	7/31/14
Pilot new tools	9/30/14
Launch "next phase" eBranch	12/31/14

S4(B): Expand training at partnership locations

Project Scope: A more formalized slate of public and staff training at partnership locations shall be developed to provide greater educational support to our partners and increase public awareness of LALL through public classes.

Milestone:	Target Date:
Develop slate of public and staff training	9/30/13
Launch public and staff training	1/31/14
Assess and revise as needed	4/30/14
Recommend program for ongoing, regular, public and staff training	6/30/14
Completion	7/31/14

EXHIBITS

- Exhibit 1: Timeline and Work Plan
- Exhibit 2: Vision and Mission Statements from Other Libraries
- Exhibit 3: Plan for Developing Stakeholder Input
- Exhibit 4: Survey Questions
- Exhibit 5: Survey Results

Timeline and Work Plan

Exhibit 1

Task	Jan	Feb	Mar	Apr	May	June
Develop Planning Timeline and Approach						
• Review of written organizational records						
• Facilitate discussion to develop list of stakeholders						
• Write brief summary of current situation, SWOTs						
• Discuss alternate approaches with Strategic Planning Committee (SPC); determine desired process and format of end product						
• Identify information needed for strategic planning						
• Develop a plan for soliciting stakeholder input						
• Bring proposal to Board for approval (This document and staff report constitute the proposal)						
Develop Mission and Vision						
• SPC discusses vision and mission						
• Discuss organizational values, if desired						
• Stakeholder input to mission/vision						
• Wordsmithing of mission/vision as needed						
• Board approval of revised mission statement & vision (April meeting)						
Gather relevant data and stakeholder input						
• Hold constituent/stakeholder focus groups						
• Membership and/or client survey						
• Interview key partners/funders						
• Prepare relevant financial information						
• Research other models/peer organizations						
• Competitive scan/environmental scan						
• Review constraints and current organizational systems, identify gaps						
Set goals/develop plan framework						
• SPC reviews input and data collected						
• SPC develops draft goals and objectives						
• Brainstorm goals and objectives with employees (April all staff meeting)						
• Cluster/prioritize goals to identify 3-7 broad goal areas						
• Set broad goals in support of mission						
• Draft objectives (include responsible parties and timeline)						
Bring proposed strategic plan to Board for approval (June meeting)						

Yale

Strategic Plan 2010-2015

Strategic Plan 2010-2015

VISION

To be the best academic law library in the world

MISSION

The Lillian Goldman Law Library supports the educational and scholarly programs of Yale Law School and Yale University as we:

- Discover, acquire, and create a superb collection of resources
- Organize, publish, and deliver information to our patrons
- Provide excellent assistance and instruction to aid in unlocking our rich collection
- Promote the best tools for finding information and using our resources
- Preserve resources, information, and knowledge for current and future scholars
- Provide a welcoming physical and virtual environment for our community
- Support and encourage staff to reach their highest potential
- Contribute to the larger body of global knowledge

GUIDING PRINCIPLES

- We provide excellent service to our patrons
- Every employee contributes to unlocking our rich and unique collection
- We are creative, agile, and flexible
- We recognize, appreciate, and value the unique qualities, background, and life experiences each person brings to the Law Library
- We cultivate a culture of trust and integrity through honest communication
- We are environmentally responsible

GOALS & OBJECTIVES

1. Continue to build, disseminate, and make accessible our unparalleled collection

- Continue to develop and publicize what makes us unique:
 - a premier collection of historical legal materials
 - a superb foreign and international law collection including an extensive collection of public international law and human rights monographs
 - a comprehensive collection of scholarly monographs for U.S. law
 - electronic resources of significant value to our faculty and students

- Adjust collection development priorities and processes to changing user preferences, budgets, and technologies
- Ensure that our infrastructure supports evolving standards in cataloging and acquisitions
- Explore new collaborative opportunities for delivering information to our patrons
- Make our resources available to patrons on multiple technological platforms

2. Make the library the place where everyone wants to go

- Make every patron feel welcome
- Make optimal use of the Law Library's space
- Balance Law Library hours with Yale community needs and Law Library resources
- Provide innovative solutions for research and learning

3. Be a creative, flexible, and smart organization in an ever-changing environment

- Regularly review and reassess the Law Library's organizational structure
- Provide formal orientation, education, and mentoring programs for staff
- Document departmental responsibilities, policies, and procedures
- Share information and spotlight the work and contributions of all staff members
- Encourage and invest in career skills and professional development for library staff
- Explore new avenues for library internships, fellowships, and other recruiting initiatives
- Gather, analyze, and share statistics that support strategic decision making

4. Continue to develop and improve reference assistance and legal research instruction

- Develop consistent and customized outreach strategies
- Improve access to reference services
- Optimize the role of librarians in legal research instruction
- Explore and implement appropriate reference and instructional technologies

5. Contribute to the larger body of global knowledge

- Make our unique content available to a wide audience
- Expand the library's role as a publisher
- Formalize support and opportunities for staff to publish and present scholarly material

6. Increase environmental consciousness and responsibility amongst library staff and patrons

- Create and implement environmentally responsible directives to guide staff efforts
- Promote less waste and more recycling and upcycling among library patrons and staff

Contra Costa Law Library

Introduction

The Contra Costa County Public Law Library is governed by a seven-member board of trustees. At the present time, the library includes a main branch in the county seat of Martinez, in accordance with Section 6340 of the California Business and Professions Code, and a satellite branch in Richmond (B&P §6341). Both libraries are open Monday through Friday, except for holidays. The Martinez facility is open from 8:00 - 5:00, and Richmond is open from 8:00 - 4:30. Martinez remains open all day, while Richmond closes between 12:00 - 12:30. Plans are underway to add a new branch of the library within the new Pittsburg courthouse

in 2010 (B&P §6341). This will extend service to the east county area.

The law library is very much a public library. There are several distinct user groups: the general public, many of whom are representing themselves in a legal action; the legal community including judges, commissioners and attorneys and their staffs; and students. Each group can be said to have unique legal information needs.

Executive Summary

The need for a new strategic plan grew out of the expiration of the previous strategic plan of the Contra Costa County Public Law Library (2005-2008). After hiring a library director in 2008, the Board of Trustees worked with staff to develop a strategic plan to be used as a framework for guiding the activities and decisions of the organization during the next three years.

The following statements of the library's vision and mission, the goals of the plan, are summarized. After the summary, the goals are explained more in depth and the strategies needed to achieve these goals are defined. In some instances, the strategies overlap because they serve more than one goal.

Vision

The vision of the Contra Costa County Public Law Library, is to be a significant legal information resource center committed to excellent service. The Contra Costa County Public Law Library strives to provide an environment that is conducive to learning and research.

The strategic plan during the next three years, will be rooted in priorities which fall into the categories of access, service, collaboration and training.

Mission

It is the mission of the Contra Costa County Public Law Library to render the highest quality of service to judicial officers, members of the bar, members of the public, and the community by providing a current, balanced collection of materials and resources along with trained staff dedicated to assisting users in meeting their legal information needs.

Goals

1. Provide free access to legal information throughout the county, and work with the courts, government, public libraries, educational institutions and the community, to expand services to all users groups.
2. Provide a relevant, integrated, balanced collection of material, in a variety of formats designed to meet the needs of all user groups, and provide trained staff to assist users in accessing and using the material.
3. Ensure adequate infrastructure, within the library, including providing and maintaining reliable, up-to-date technology to meet the diverse needs of library staff and library users.
4. Develop and implement specific collections, programs and services designed to meet the needs of self-represented litigants.
5. Strengthen community awareness of the role and value of the law library.
6. Work with the courts, government, public libraries, educational institutions and the community to expand services to all user groups.
7. Design and implement a program to expand library services to prospective users who have difficulty accessing the library within weekday hours.
8. Work with public libraries throughout the county to make certain that all libraries are equipped to provide basic legal reference and research assistance to users.
9. Ensure long-term funding for the county law library system.

Strategies

1. Provide free access to legal information throughout the county, and work with the courts, government, public libraries, educational institutions and the community to expand services to all users groups.

Strategy: Design and implement a program to expand library services to prospective users who have difficulty accessing the library within weekday hours.

Strategy: Work with the court and county agencies (Virtual Self Help Office, Family Law Facilitator, Small Claims Advisor, etc.), to design a legal information services workshop for non-law librarians.

Strategy: Work with public libraries and the court, to present a legal information services workshop to public library staff throughout the county, and distribute the material electronically to public libraries throughout the state.

Strategy: Work with the courts, government, libraries, educational institutions and the community to expand services to all user groups.

2. Provide a relevant, integrated, balanced collection of material in a variety of formats designed to meet the needs of all user groups, and provide trained staff to assist users in accessing and using the material.

Strategy: Make available publications geared towards all user groups including legal professionals as well as the general public.

Strategy: Supply legal material in a variety of formats.

Strategy: Wherever possible, furnish bilingual legal information.

Strategy: Engage in ongoing collection assessment to provide a collection of the highest possible quality and to maximize the portion of the budget allocated to library materials.

Strategy: Review the library's standing orders twice during the year to identify changes which need to be made.

Strategy: Work with vendors and publishers to maximize the library's materials budget so as to ensure balance, quality and relevance within the collection.

Strategy: Assess staff training needs on a regular basis and arrange for appropriate training.

Strategy: Make relevant Internet legal research resources available to library users in all public libraries throughout the county, including all branches of the county law library and the general public libraries throughout the county.

3. Ensure adequate infrastructure within the library, including providing and maintaining reliable, up-to-date technology to meet the diverse needs of library staff the library users.

Strategy: Replace all staff and public library computer equipment with new units in 2009.

Strategy: Select and implement computer equipment designed to meet the specialized needs of the Pittsburg branch.

Strategy: Evaluate existing security systems and determine an overall security plan to address the needs of the main library and the Richmond and Pittsburg branches in 2009-2010.

Strategy: Evaluate shelving needs at the two existing locations and plan for shelving to meet the specialized needs at the new Pittsburg branch.

Strategy: Arrange for staff to receive appropriate training to ensure familiarity with the ever changing technology.

4. Develop and implement specific collections, programs and services designed to meet the needs of self-represented litigants

Strategy: Work with the court to design a legal information services workshop for non-law librarians to be presented live to public library staff throughout the county and distributed electronically to public libraries throughout the state.

Strategy: Work with public libraries within the county to increase training, resources, and services in the area of legal information.

Strategy: Review the library's standing orders twice during the year to make certain library collections have adequate material for the general public.

Strategy: Work with the local bar association to establish a Lawyer in the Library program in the Martinez branch.

5. Strengthen community awareness of the role and value of the law library

Strategy: Develop and implement a specific marketing and outreach plan designed to create increased awareness of the county law library and its services and resources.

Strategy: Make contact with community organizations to increase visibility of the law library and assess community needs.

Strategy: Identify specific target groups to be the focus of library outreach.

6. Work with the courts, government, public libraries, educational institutions and the community to expand services to all user groups.

Strategy: Work with public libraries within the county to increase training, resources, and services in the area of legal information.

Strategy: Work with the court to design a legal information services workshop for non-law librarians to be presented live to public library staff throughout the county and distributed electronically to public libraries throughout the state.

Strategy: Work with the court to assess the information needs of bench officers and to determine if the needs are being met by the law library.

Strategy: Host a function for Contra Costa County bench officers to increase awareness of the library's services and resources and to encourage feedback about the library needs of bench members and their staffs.

7. Design and implement a program to expand library services to prospective users who have difficulty accessing the library within weekday hours.

Strategy: Work with public libraries in the county to train library staff in assisting users with basic legal research.

Strategy: Create a brochure of Internet-based legal information sources which will enable library users to access legal information outside the law library via computer on a 24 hour/7days a week basis. Distribute the brochure to all public libraries throughout the county.

Strategy: Create pathfinders to assist users in locating information in the library quickly.

Strategy: Conduct appropriate outreach so as to familiarize prospective library users with the library and the various methods of accessing legal information.

8. Work with public libraries throughout the county to make certain that all libraries are equipped to provide basic legal reference and research assistance to users.

Strategy: Assist public libraries with training of staff.

Strategy: Offer assistance to public libraries with collection development.

Strategy: Offer assistance to public libraries with programming in the area of legal information.

9. Ensure long-term funding for the county law library system.

Strategy: Work with our CPA and actuary to fund state-mandated GASB 45.

Strategy: Develop a financial plan to fund staffing, a library collection, furnishings, supplies, materials, computer equipment and security for the Pittsburg branch.

Strategy: Review our standing orders twice during the year to identify material which is no longer relevant and can be discontinued.

Strategy: Work with vendors and publishers to maximize the library's book and online services budget and to align library collections with the needs of our users.

Strategy: Maintain an awareness of legislation and other issues affecting law library funding.

Washington and Lee University School of Law

Our Mission Statement

Our mission is to support legal education and scholarship by providing outstanding and innovative information services to our users.

Our Vision Statement

Our vision is to be the primary information facilitator for the law school community and a leader in contemporary law librarianship.

Our Values

1. Service is our only product.
2. The needs of our user community inform all of our work.
3. Washington and Lee's tradition of civility means we respect our colleagues and users, and embrace individuals of diverse backgrounds, skills, and needs.
4. We endorse intellectual freedom, as described in the ALA's *Intellectual Freedom Principles for Academic Libraries* and the AALL's ALL-SIS Task Force on ABA Standards Review *Recommendations for ABA Standards Revision Relating to Academic Law Libraries*.
5. We recruit quality individuals to join our staff.
6. We seek to retain staff by making maximum use of their talents and enhancing their skills.
7. We strive to create a positive work environment through an inclusive approach that encourages mutual respect, open communication, informed decision-making, and accountability.
8. We maintain and enhance effective and cordial relations with the School of Law and the University.

Strategic Directions Through 2014

The Law Library's five year strategic plan is aligned with the strategic goals of the School of Law and the University. It is also informed by noted weaknesses and threats. Five strategic areas of emphasis are identified: services, physical space, communication, technology and stewardship.

Goals by Strategic Area

Services

1. Establish a Library Fellow program to start with the 2010 fall semester.*
2. Develop methods of identifying and pushing content of interest to our students and faculty. – December 2010
3. Increase the library's awareness of faculty needs through a series of meetings, surveys and other means designed to identify interest groups and needs specific to them. – June 2011
4. Identify a reference model suited to the needs of our faculty and students, resources, and culture. – December 2011
5. Determine vehicle(s) for discovery of information surrounding the discrete research needs of students. – June 2012
6. Increase content created by the Law Library for the benefit of faculty and students and evaluate new and developing technologies as a means of delivery. – 2010-2014
7. Develop the ability to promote faculty activity and scholarship through online social media networks. – 2010 – 2014
8. Enhance the Law Library's print collection through culling and supplementation in consultation with our faculty and in a manner consistent with our Collection Development Policy. – 2010-2014

Physical Space

Enhancing physical space to provide a comfortable, inviting environment that promotes collaboration, research, and access to the collection and the library staff is a vital part of our plan. Actions toward these goals, however, depend on access to funds beyond our direct control. Furthermore, as much library space seamlessly flows into the space of students and other departments, our planning must be collaborative. With these caveats, and without the ability to state meaningful deadlines, we, nevertheless, recognize the following urgent needs:

1. Collaborative group study space.
2. Individual study space beyond the carrel.
3. Better access by students to public service librarians.
4. Work space for library staff that enhances workflow, collaboration, productivity, and is consistent with the evolution of the library to a service based institution.

We recognize that our current stacks space is limited. During the past two years the library has engaged in a massive weeding process intended to better utilize and manage our existing space. This process along with an increased digital preference for many materials provides much needed growth space within the stacks. Still, the existing space is finite and the library will encounter capacity issues within the coming decade. As contemplated within the Stewardship portion of this document, the library will continue to explore opportunities for collaboration on space matters with regional libraries and within the University.

Communication

1. Identify and implement ways to increase the effectiveness of library meetings and other forms of internal communication. – June 2010
 2. Communicate and collaborate with law media and law tech to enhance the availability and utility of electronic resources. – June 2011
 3. Promote library resources to members of the Law School Community -2011-2012
- ### Technology
1. Examine new technologies as a means to promote effective communication with the students and faculty. – June 2011
 2. Explore new software and license agreements to provide new resources to students and faculty. – June 2011
 3. Create a position for an electronic services librarian as a JD/MLS position.* – June 2014
- ### Stewardship*
1. Encourage professional development and participation in the library community. – June 2014
 2. Investigate opportunities for collaborative agreements, creation of content and the creation or participation in institutional and regional repositories. – June 2012
 3. Develop a succession plan in light of expected extraordinary turnover by retirement of staff in the coming decade. – June 2012
 4. Identify preservation needs within the collection and create a comprehensive conservation strategy. – June 2011
 5. Enhance the relationship between the University Library and the Law Library in areas of acquisition, space, and technology. – 2014
 6. Identify and pursue funding opportunities to support the library's activities in collaboration with the Law School. - 2014

Law Library of Congress

http://www.loc.gov/law/news/strategic_plan_2010_FINAL.pdf

Kresge Law Library Strategic Plan 2012-2015

VISION

To be a great scholarly resource for legal study in the Catholic intellectual tradition in service to the faculty and students of Notre Dame Law School, to the University of Notre Dame, and to the global legal community.

MISSION

The Kresge Law Library exists to provide the necessary scholarly foundation for the conduct of research in the law and to provide space for independent and collaborative study of the law for the faculty and students of Notre Dame Law School. The library supports the mission of the Law School by acquiring, providing access to, and guidance in the use of the best resources in support of the curriculum of the Law School and the scholarly interests of the faculty and students. Additionally, it supports the legal research requirements of the larger university community.

FUNDAMENTALS

The Kresge Law Library is an enterprise devoted to service within our community. We conduct our work in such a way that the Catholic character of the University informs our endeavors. The faculty and staff

in the Kresge Law Library work in harmony with the University's mission and communicate the University's values of accountability, teamwork, and integrity in every action. The Law Library delivers the highest level of service to its primary patrons, the faculty and students of the Notre Dame Law School. We embrace the Law School's goals of being a premier legal research center and of offering an unsurpassed educational experience. In order to best contribute to the success of the Law School and the University, the Law Library supports, enhances, and enriches the scholarly and educational experience within the Law School by developing innovative library practices and services, providing exemplary technology support and research assistance, and by offering an authoritative collection of legal resources.

GOALS AND OBJECTIVES

1. Continue development of an excellent collection, focusing on electronic resources.
 - Acquire materials which support the research needs of the Law School faculty and the curricular needs of Law students.
 - Acquire materials in formats utilized in contemporary law practice and which best support effective legal research.
 - Make electronic resources accessible from multiple platforms, on and off campus, by providing appropriate discovery tools.
 - Guide patrons in the use of all legal resources, including electronic materials.
2. Continue to provide the best possible service to the Law Library's primary patrons by offering excellent research help, fast and accurate access to legal information, and superior technology support.
 - Introduce all students to the basic techniques of legal research and expand opportunities for focused research instruction.
 - Provide instruction in the use of new media and research technologies, including ebooks and tablet computers.
 - Build and maintain a meaningful library liaison relationship with Law School faculty.
 - React to patron collection access needs and realign services as necessary.
 - Provide timely and quality customer service to all Law Library patrons.
 - Respond to technology needs of faculty, students, and in classrooms with expertise and efficiency.
 - Proactively explore new technologies, services, and best practices in an ongoing effort to improve services and create a better environment for Law Library patrons.
3. Provide students and other library users with a comfortable, well-equipped, and adequately-staffed physical facility for study, collaboration, and consultation with library staff.
 - Create an inviting atmosphere in the library.
 - Maintain and improve the variety of study spaces and services necessary for comfort and utility.
 - Devote attention to appropriate public relations work to educate library users in order to maximize the use of library resources, services, and space.
 - Ensure that collections will be conveniently located, organized, and accessible to patrons.
 - Maintain a friendly, helpful public contact point for all Law Library patrons, make every patron feel welcome, and seek to make the Law Library a stress-free environment for users.
 - Create a working group to assess, plan, and initiate procedures to improve the Law Library's sustainability efforts.
 - Establish a Committee to select, purchase, and place art objects in the Law Library.

4. Develop a law library staff which will be flexible and creative in response to changes in the work environment and which will embrace the vision, mission, and fundamentals of the Kresge Law Library.
 - Provide law library staff with sufficient opportunities, resources, and support to work productively and with flexibility in a changing environment, with particular emphasis on increasing technical capabilities.
 - Proactively face changes by reassessing workflows, positions, duties, and departments as necessary in order to position the library favorably in the legal information environment.
 - Foster a workplace of respect and partnership among all members of the Notre Dame law community.
 - Focus attention on improving communication internally and externally.
 - o Use the library's wiki to record policies, procedures, decisions and discussions
 - o Encourage the use of outside resources for training, information-gathering, and ideas for new initiatives.
 - o Share information and spotlight the work and contributions of all staff members.

5. Maintain a robust technical environment capable of providing adequate infrastructure for the library's and law school's information technology and library system needs.
 - Create a formal procedure for analyzing new technologies and emerging areas of service.
 - Explore the introduction of real-time web-based virtual services for patrons.
 - Explore and adapt to new initiatives and emerging technologies related to bibliographic description and data control.
 - Formally investigate and make recommendations concerning outsourcing of some cataloging functions, keeping in mind particularly issues of quality, timeliness, and potential savings.
 - Create a working group to assess, plan, and initiate procedures for the establishment of a digitization program which will preserve and promote to a wide audience of researchers the unique intellectual products and institutional history of the Notre Dame Law School.

6. Establish and maintain adequate procedures for assessing, acquiring, maintaining, and presenting electronic resources to the library's primary patrons.
 - Foster expertise in use of appropriate tools and programs for engaging in best practices in the processing and use of electronic resources, specifically to include:
 - o Innovative Interface's Electronic Resources Management System
 - o Serials Solutions products and services

 - Redesign positions as necessary to further adjust to the transition toward a collection primarily focused on electronic resources rather than print.
 - Identify and rectify inefficiencies and/or redundancies in electronic resources workflow.

7. Establish and implement services to deal with the preservation of library resources, including special collections, rare books, and archives.
 - Create a working group to assess, plan, and initiate procedures to set preservation guidelines and establish special collections policies and procedures.
 - Create a working group to assess, plan, and initiate policies and procedures for the establishment of an archival collection in the Law Library, with specific attention to historical documents relating to the history of the Law School.

- Retrieve and process rare books held at the Hesburgh Libraries.
8. Collaborate effectively internally and with other organizations in order to create efficiencies and opportunities for innovation and growth.
- Investigate outside funding sources, including grants, to support new initiatives.
 - Communicate with colleagues at the Hesburgh Libraries formally and informally in areas by which both libraries will benefit from mutual support and effort, such as technology, special collections policies, and collection development.
 - Maintain and improve library support of the London law program.
 - Represent the Law Library and Law School in campus-wide programs and initiatives as appropriate.
 - Promote law librarianship through library internships, residencies, and recruiting initiatives.

Plan For Developing Stakeholder Input

Exhibit 3

The following table lists the important stakeholder groups identified (including at the planning exercise conducted at the Law Library all staff meeting in January) along with the proposed outreach efforts for that group:

Stakeholder Group	Outreach Mechanism(s)
Board of Trustees	Board and committee meetings
Employees	Intranet survey, all staff meetings
Existing Patrons	Surveys, group meeting at Library
Bar Associations and Bar Members	Phone calls, individual meetings, group meeting off site, written & internet survey
Legal Service and Pro Bono Organizations/ Self-Represented Litigants	Phone calls, individual meetings, group meeting off site, written & internet survey
Law Firms	
Attorneys	Phone calls, individual meetings, written & internet survey
Paralegals	Phone calls, attend professional organization meeting, internet survey
Law Firm Administrators	Phone calls, individual meetings, internet survey
County of Los Angeles:	
Board of Supervisors	Phone calls, individual meetings
County Staff	Phone calls, individual meetings
LACPL	Phone calls, individual meetings, survey (mail & internet)
DA's Office & Public Defenders	Survey (mail & internet)
Probation Officers	Survey (mail & internet)
Courts:	
Judges	Board member input, individual meetings
Civil Courts	Phone calls and individual meetings with court staff , survey (mail & internet)
Criminal Courts	Phone calls and individual meetings with court staff , survey (mail & internet)
Technology Providers	Survey (mail & internet)
City of Los Angeles	
LAPL	Phone calls, individual meetings, survey (mail & internet)
City Attorney's office	Phone calls, survey (mail & internet)
Police Department	Phone calls, survey (mail & internet)
Law Students / Law Schools	Phone calls, individual meetings, group meeting off site, internet survey
Other Law Libraries	Phone calls, individual meetings, discussions at conferences, survey (mail & internet), list-serve outreach
Law Library Organizations	Survey (mail & internet), list-serve outreach
Prison Inmates/ CA Dept of Corrections	Survey (mail & internet)
Public Schools	Phone calls, survey (mail & internet)
Chamber of Commerce	Phone calls, survey (mail & internet)

LA Law Library Strategic Planning Questionnaire

As part of a strategic planning process, the LA Law Library is seeking input from a broad range of library users, potential users, partners, affiliates, governmental agencies, educational institutions and other interested parties. We thank you in advance for completing this questionnaire and offering us your insights.

To begin, please select the category that best reflects your relationship to the LA Law Library:

1. Individual User

- General Public
- Judge
- Law Firm Administrator
- Lawyer
- Librarian
- Paralegal / Legal Assistant
- Self-Represented Litigant
- Student
- Other, please specify: _____

2. What is your 5-digit zip Code? _____

3. Have you used or visited the LA Law Library within the past year?

- Yes
- No

4. How frequently do you visit?

- Daily
- A few times a week
- Once a week
- A few times a month
- Once a month
- A few times a year
- Rarely

5. Do you have a current library card issued by the LA Law Library?

- Yes
- No

6. Have you used any of the following services at the LA Law Library? Please check all that apply.

- Borrowing materials
- Copies - self service
- Copies - assisted
- CLE materials
- Delivery - via email or fax
- Delivery - Messenger
- Online catalog
- Public computers (free access)
- Reference assistance to find materials

7. Have you attended any of the following at the Law Library? Please check any that apply.

- CLE Class
- Self-Help Clinic
- Special Event
- Training Class

8. Have you rented any of the following at the Law Library? (You may choose more than one)

- Conference Room (hourly)
- Conference Room (weekly/extended use)
- Office Space (hourly)
- Office Space (weekly/extended use)
- Training Center (hourly)
- Training Center (weekly/extended use)
- Main Reading Room

9. Please rate your overall experience with the Law library

- Excellent
- Good
- Neutral
- Fair
- Poor

10. Which location do you primarily use?

- Compton
- Downtown Los Angeles
- Lancaster
- Long Beach
- Norwalk
- Pasadena
- Pomona
- Santa Monica
- Torrance
- Van Nuys

11. Have you ever visited the following branch or partner locations? You may check more than one answer.

- Compton
- Lancaster
- Long Beach
- Norwalk
- Pasadena
- Pomona
- Santa Monica
- Torrance
- Van Nuys

12. When you visit the Law Library, how do you get there?

- Bicycle
- Drive
- Motorcycle
- Walk
- Other, please specify

13. How many attorneys are in your law firm?

- Less than 5
- 5 to 20
- 21 to 50
- 51 to 100
- Over 100
- Not Applicable

14. How often does your practice require resources that you do not have access to at your office?

- Daily
- Weekly
- Monthly
- Never

15. How would you rate each of the following:

a. Cleanliness

- Excellent Good Neutral Fair Poor

b. Collection / Scope of Materials

- Excellent Good Neutral Fair Poor

c. Convenience of Location

- Excellent Good Neutral Fair Poor

d. Online Catalog

- Excellent Good Neutral Fair Poor

e. Parking

- Excellent Good Neutral Fair Poor

f. Reference Staff

- Excellent Good Neutral Fair Poor

g. Safety / Security

- Excellent Good Neutral Fair Poor

h. Technology Resources

- Excellent Good Neutral Fair Poor

16. Have you ever needed assistance with any of the following types of legal issues? (Check all that apply)

- Adoption
- Bankruptcy
- Child Custody & Visitation
- Child Support
- Civil Rights
- Cleaning up a Criminal Record
- Copyright/Patent
- Contract Disputes
- Credit Card Debt
- Criminal Law
- Divorce
- Domestic Violence
- Elder Mistreatment
- Employment of Wage Disputes
- Foreclosure
- Guardianship
- Immigration
- Landlord/Tenant Disputes
- Name Change
- Paternity
- Power of Attorney
- Probate
- Traffic Tickets
- Visitation
- Veteran Rights
- Wills

17. How important to you is each of the following Library benefits?

a. Assistance with legal research within the US (domestic)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

b. Assistance with legal research regarding other countries or jurisdictions (foreign law)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

c. Borrowing materials (books, law journals, etc.)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

d. Classes

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

e. Book Delivery (books via messenger)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

f. e-Delivery (documents via email)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

g. Events and Programs

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

h. Forms (Help finding or filling them out)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

i. Online Services (including free access to Westlaw, Lexis)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

j. A quiet place to work

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

k. Public Wi-Fi (free)

- Very Important
- Important
- Neutral
- Unimportant
- Very Unimportant

Any other existing services important to you?

19. Would you be interested in:

a. Book discussions (during lunch)

- Yes
- No

b. Commercial Legal Services (offering or purchasing them)?

- Yes
- No

c. Interning at LA Law Library?

- Yes
- No

d. Hosting an event at LA Law Library?

- Yes
- No

e. Providing pro bono services?

- Yes
- No

f. Purchasing used books at LA Law Library?

- Yes
- No

g. Renting LA Law Library office or conference room space?

- Yes
- No

h. Volunteering at LA Law Library?

- Yes
- No

20. Do you use the library's website?

- Yes
- No

21. Computer Usage

a. Do you have access to a computer/internet?

- Yes
- No

b. Do you access the internet on a mobile device (phone, tablet, iPad, or e-reader)?

- Yes
- No

c. Improvements - Classes

What classes would you like to see taught that are not currently offered?

d. Would you be interested in teaching a class at the Law Library?

- Yes No

e. Would you be interested in being on a Law Library speakers' bureau?

- Yes No

f. Which type of classes do you prefer?

- Live/In-person classes
- Live streaming of classes
- Live webinars
- On demand /Recorded Webinars
- Documentation and guides

g. What days / times do you prefer classes?

- Morning
- Afternoon
- Evening
- Monday
- Tuesday
- Wednesday
- Thursday
- Friday
- Saturday

22. Improvements - Copy Services

Do you currently use our copy services?

- Yes No

23. How do you prefer to pay for your copies?

- Coin operated copiers
- Copy card copiers

24. Library computers (PCs):

Users may access the Public PC Stations for up to two sessions per day, with a time limit of up to one hour per session for Public PC Database Stations.

a. Is the time available to you sufficient?

- Yes No

b. How much time would you like? _____

c. Would you like to have the option of reserving a PC in advance?

- Yes No

25. Office Supplies:

Would you like to be able to purchase office supplies (post-its, notebooks, stapler, highlighters, etc.) in the library?

- Yes No

26. Library Hours:

Main Library hours are:

8:30 am – 6 pm, Monday – Friday

9 am – 5 pm on Saturdays

a. Which of the hours/days that the library is currently open are convenient for you?

b. What additional hours/days would be convenient for you?

27. Online Services:

Would you like to be able to:

a. Renew books on line?

- Yes No

b. Look up account activities or register online?

- Yes No

c. Make payments online?

- Yes No

28. Which of the following would you use:

- Electronic Filing of Court Documents
- Lawyer referral services
- Legal clinics staffed by pro bono attorneys
- Self-Help Center in the Library
- Workshops for completion and review of court forms

29. Materials:

a. Would you check out e-books if the library offered them?

- Yes No

b. In which areas would you like to see the library collection expanded?

- California print materials
- E-Books
- Foreign and International print materials
- Online research services
- MCLE materials
- United States print materials

c. If the Library provided an unstaffed digital resource station (computer terminal) at no charge close to your home or office, would you use it?

- Yes No

30. Library Usage:

a. If you don't use the Library regularly, why not?

Check all that apply

- Library operating hours aren't convenient
- Library doesn't have the materials I want
- Library locations aren't convenient
- Parking near the library is difficult
- No need; I get everything I need at the Library during my infrequent visits
- No need: I get everything I need elsewhere
- No need: I get everyone online

Any other reasons?

- 4
- 5 (lowest)

f. Locations (additional ones throughout County)

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

g. Programs and Classes

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

31. Where would you like to see the library focus its investments?

Please rank the resources below from the highest priority (1) to lowest priority (5).

a. Books and other print resources

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

b. E-books and other multimedia

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

c. Facility improvements

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

d. Expanded Hours

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

e. Legal Research Databases

- 1 (highest)
- 2
- 3

h. Reference Assistance

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

32. What is the best way to tell you about library programs and events, or changes to library services?

- Advertisement
- Email
- Facebook / Twitter (Social Media)
- Notices in Library
- Mail
- Phone
- Web Site

33. What service, program, or resource do you wish the library offered?

34. What do you believe is the Library's mission? Please rank the below from the highest priority (1) to lowest priority (5).

a. Providing relevant legal materials to legal practitioners

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

b. Helping self-represented litigants navigate the courts

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

c. Maintaining a historical archive of legal research materials

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

d. Providing the general public with access to legal materials

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

e. Serving as the legal community’s public forum for seminars, speeches, CLE, and law-related events.

- 1 (highest)
- 2
- 3
- 4
- 5 (lowest)

35. What, if anything, would make you use the LA Law Library more?

36. Sharing resources with the Law Library?

- Yes
- No

37. Partnering on programs and services for the public?

- Yes
- No

38. Collaborating on a grant application?

- Yes
- No

39. Please select your age range (Optional)

- Under 18
- 18-25
- 26-34
- 35-44
- 45-55
- 56-65
- 65-76
- 77+

40. Which best describes your annual income range?

(Optional)

- Less than \$30,000
- \$31,000 - \$45,000
- \$46,000 - \$60,000
- \$61,000 - \$80,000
- \$81,000 - \$120,000
- \$121,000 - \$199,000
- Over \$200,000

41. Which best describes your ethnicity? (Optional)

- Asian
- American Indian
- Black/African American
- Hispanic/Latino
- White
- Other, please specify: _____

42. What is your primary language? (Optional)

43. General Comments & Contact:

a. What additional comments would you like to share?

b. If you would like more information and follow up, please give us your email address:

PART B. Organizations

1. REPRESENTATIVE OF ORGANIZATION

- Bar Association
- Court
- Educational
- Legal aid/self-help center
- Library
- Does not apply to me
- Other, please specify: _____

2. What is the 5-digit zip Code? _____

3. Has your organization used or visited the LA Law Library within the past year?

- Yes
- No
- Don't know

4. How frequently?

- Daily
- A few times a week
- Once a week
- A few times a month
- Once a month
- A few times a year
- Rarely
- Don't Know

5. Has anyone at your organization used any of the following at the LA Law Library? Please check all that apply.

- Borrowing materials
- Copies - self service
- Copies - assisted
- CLE materials
- Delivery - via email or fax
- Delivery - Messenger
- Online catalog
- Public computers (free access)
- Reference assistance to find materials
- Don't know

6. Has anyone at your organization attended any of the following at the Law Library? Please check any that apply.

- CLE Class
- Self-Help Clinic
- Special Event
- Training Class
- Don't know

7. Have you rented any of the following at the Law Library? (You may choose more than one)

- Conference Room (hourly)
- Conference Room (weekly/extended use)
- Office Space (hourly)
- Office Space (weekly/extended use)
- Training Center (hourly)
- Training Center (weekly/extended use)
- Main Reading Room

8. Has anyone at your organization rented any of the following at the Law Library? Please check any that apply.

- Conference Room (hourly)
- Conference Room (weekly/extended use)
- Office Space (hourly)
- Office Space (weekly/extended use)
- Main Reading Room
- Training Center (hourly)
- Training Center (weekly/extended use)
- Don't know

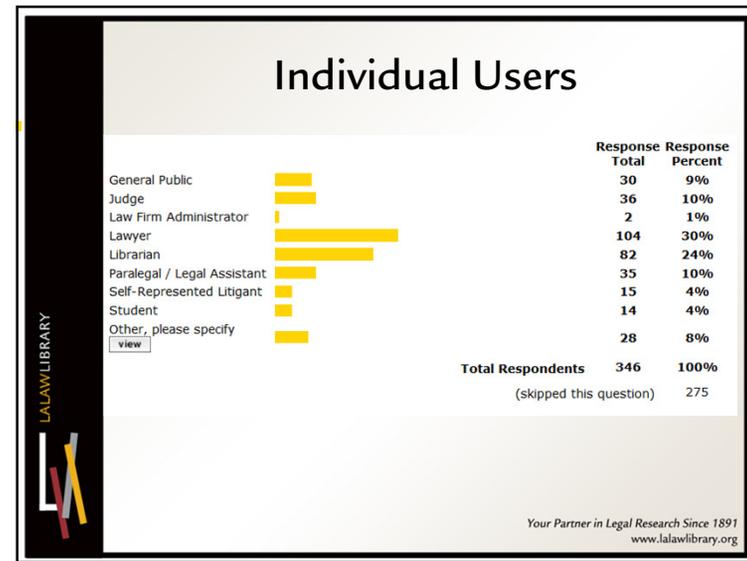
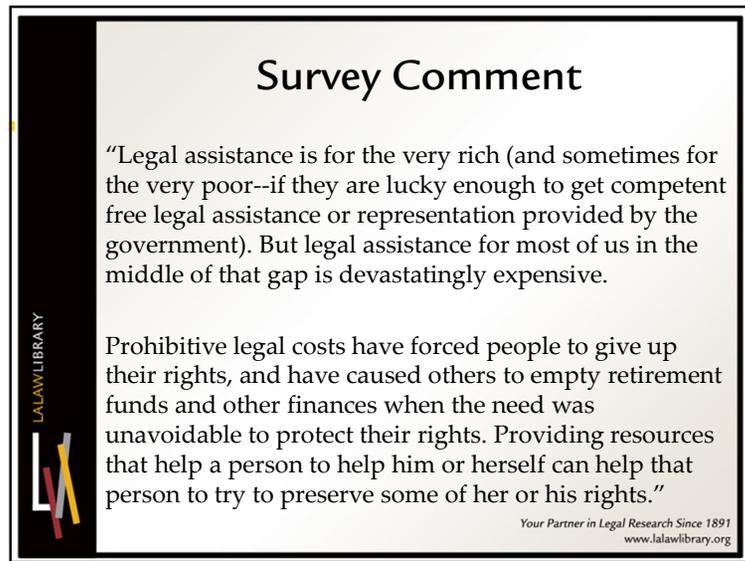
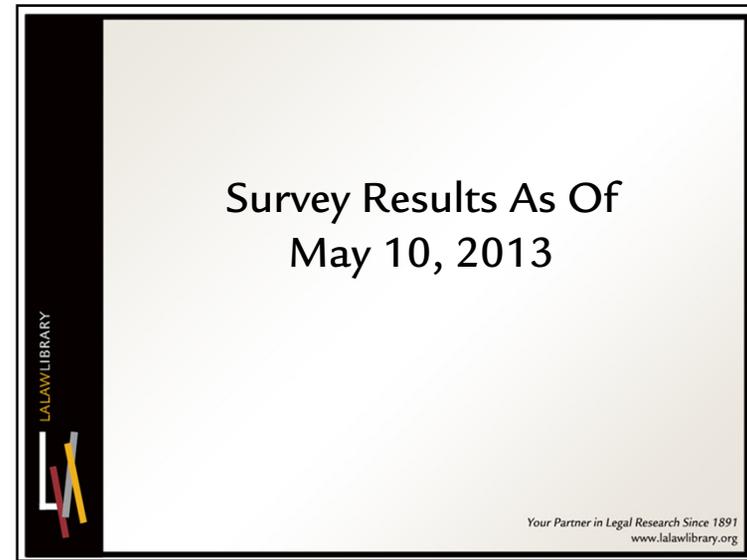
9. Which location do members of your organization primarily use?

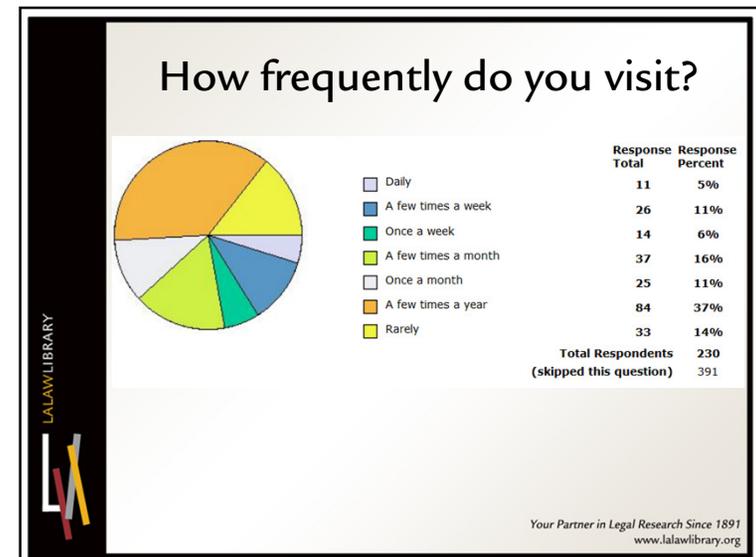
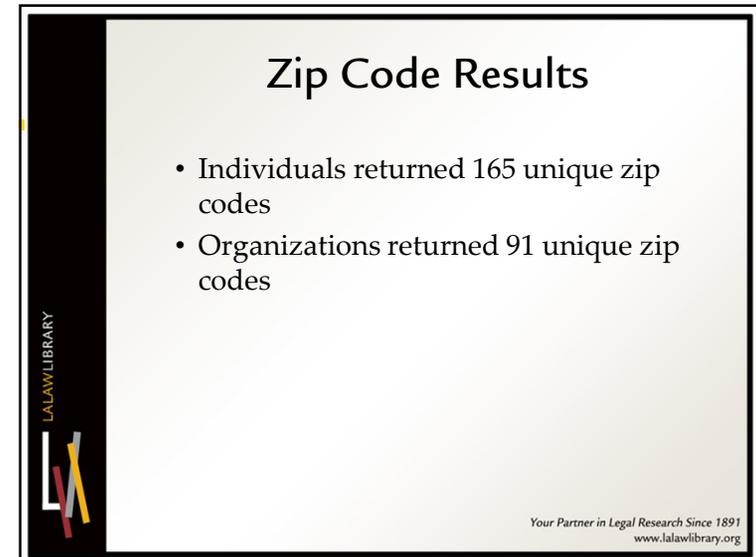
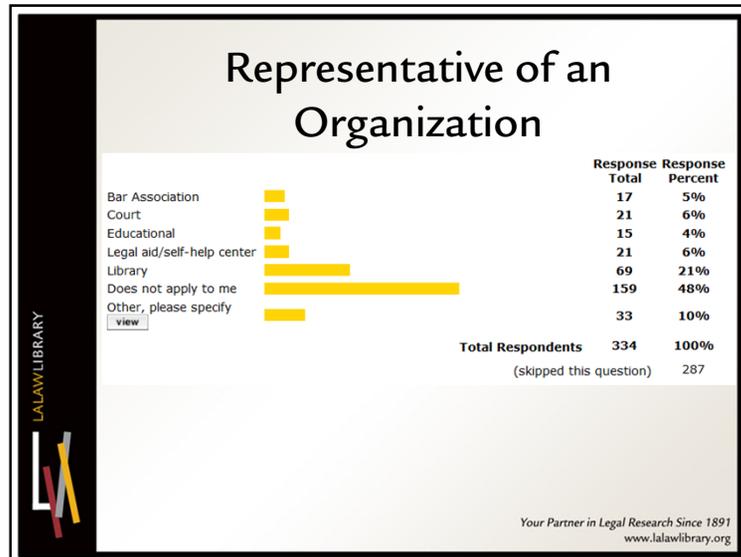
- Compton
- Downtown Los Angeles
- Lancaster
- Long Beach
- Norwalk
- Pasadena
- Pomona
- Santa Monica
- Torrance
- Van Nuys
- Don't know

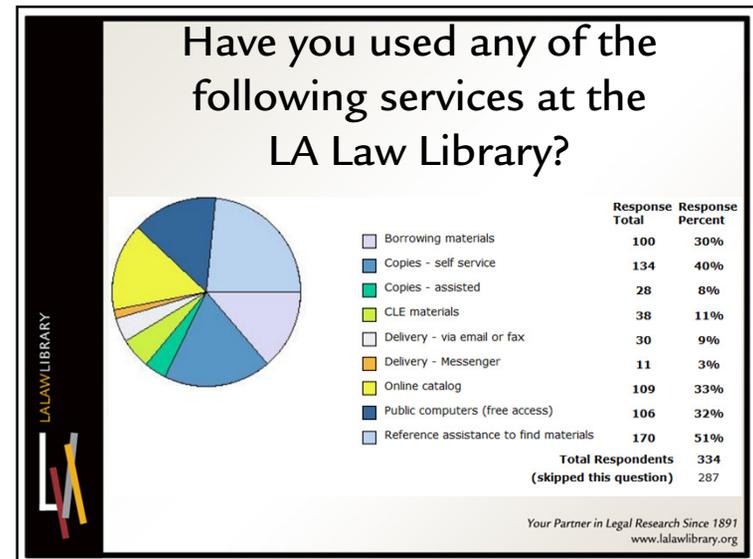
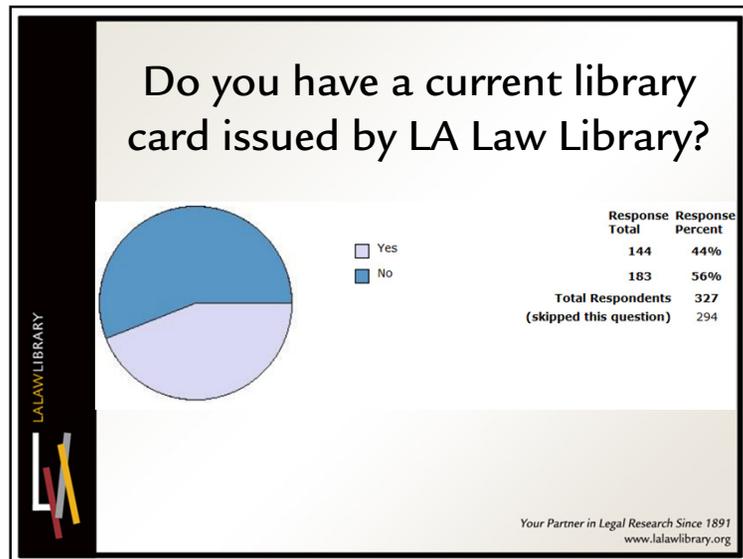
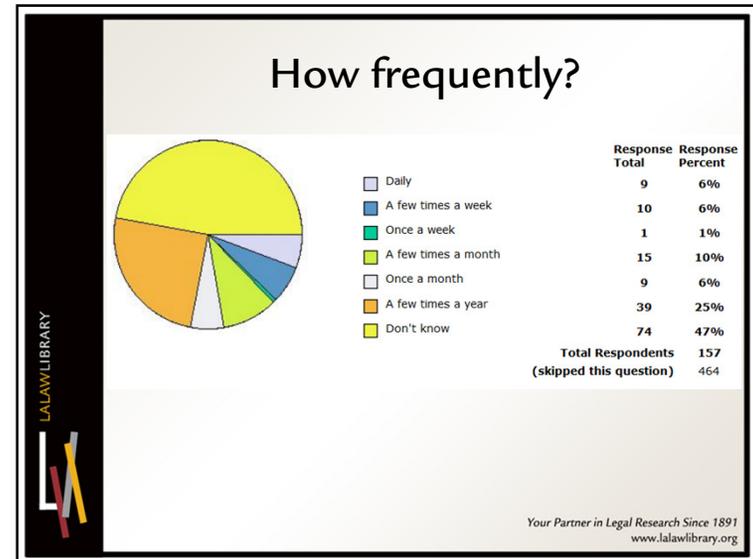
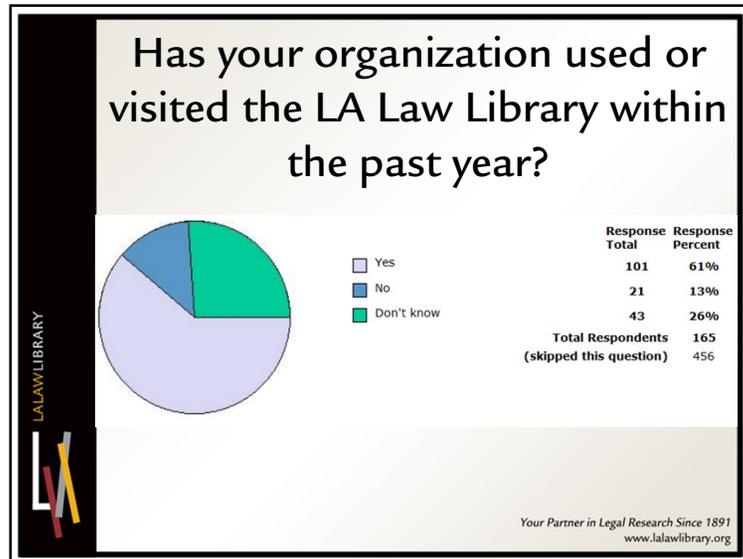
10. Has anyone from your organization ever visited the following branch or partner locations? You may check more than one answer.

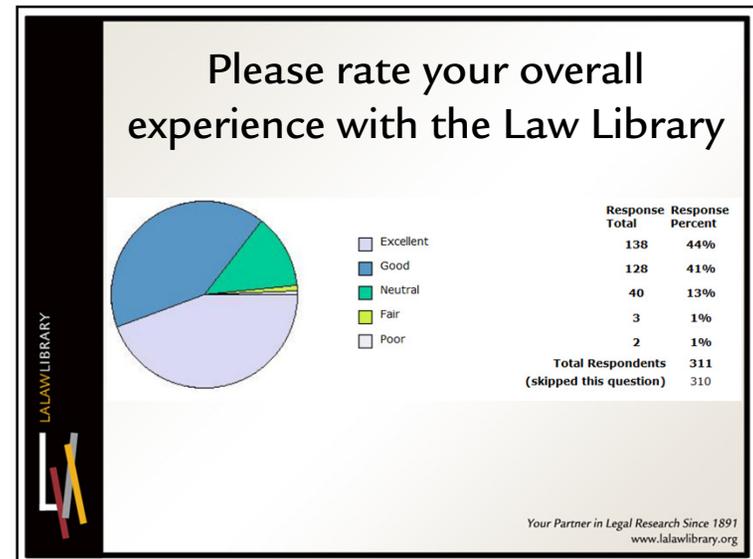
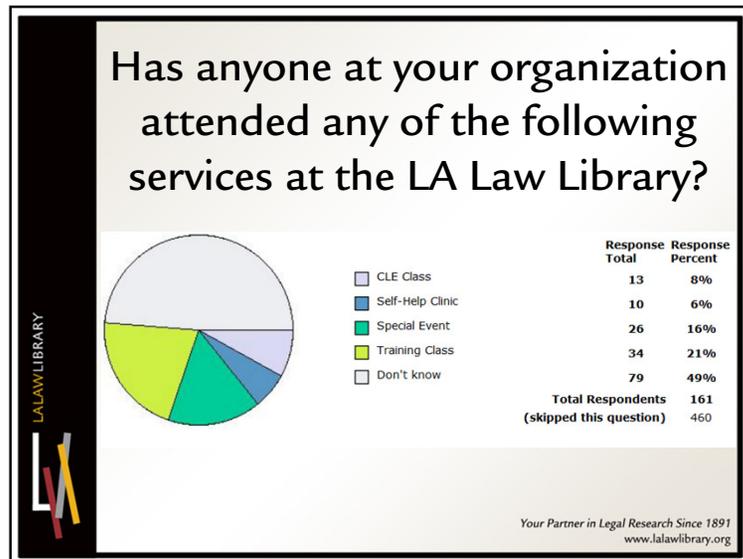
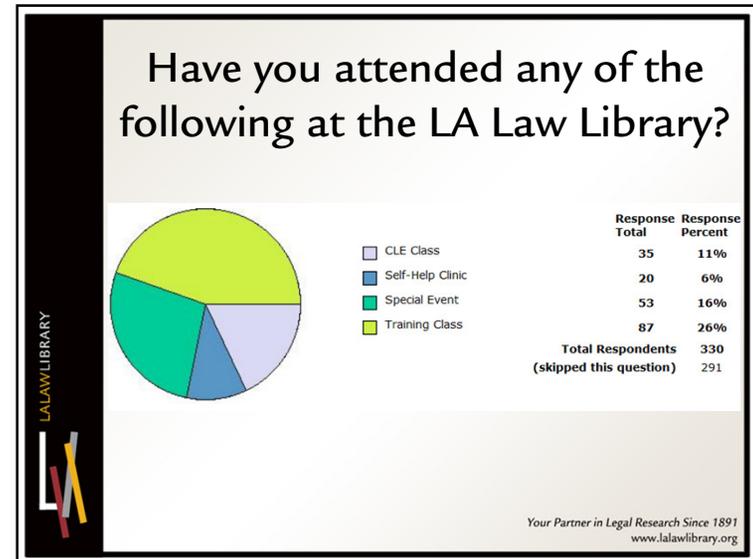
- Compton
- Lancaster
- Long Beach
- Norwalk
- Pasadena
- Pomona
- Santa Monica
- Torrance
- Van Nuys
- Don't know

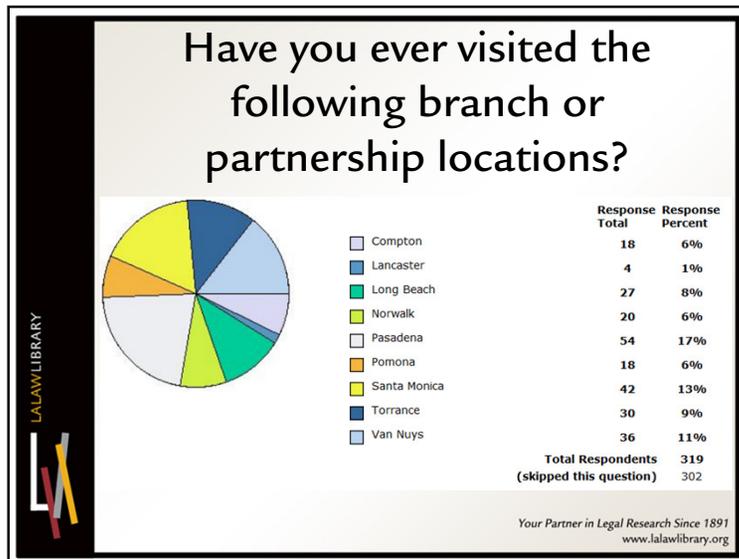
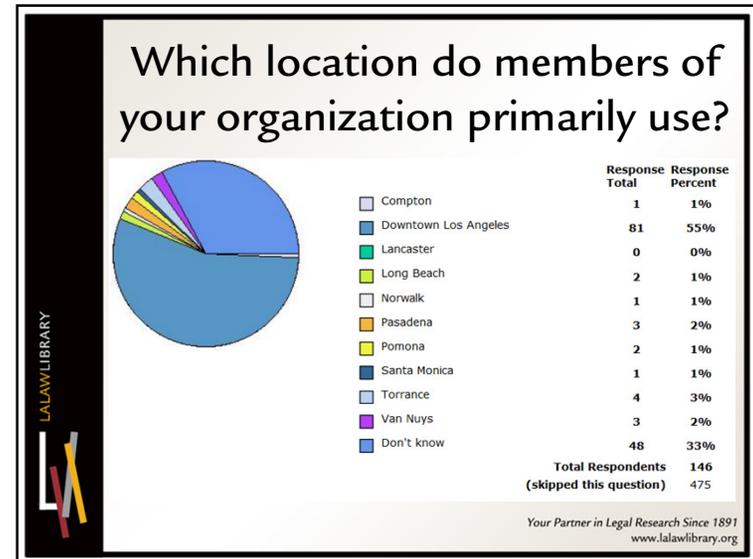
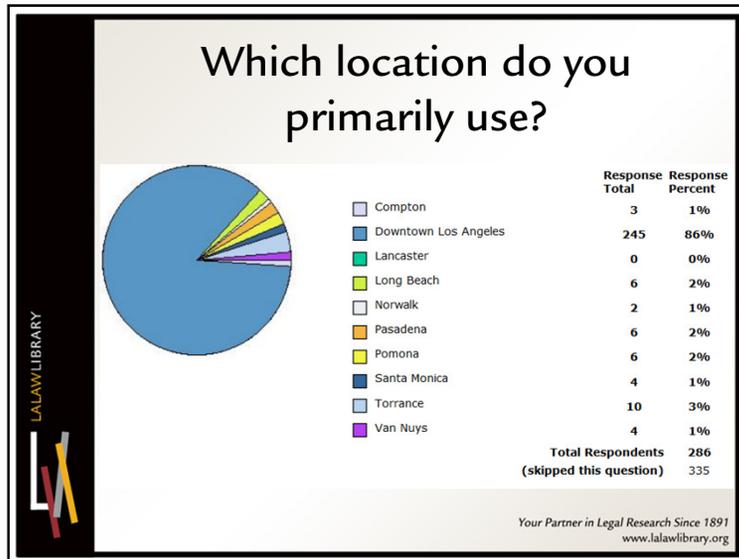
Exhibit 5

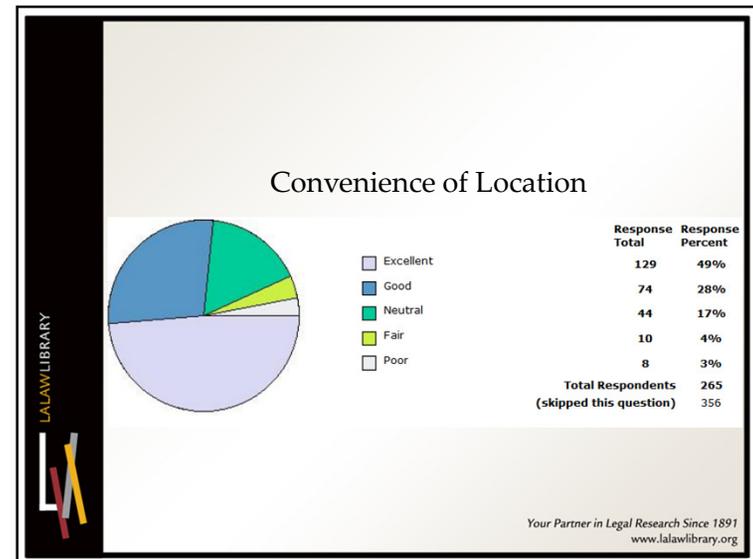
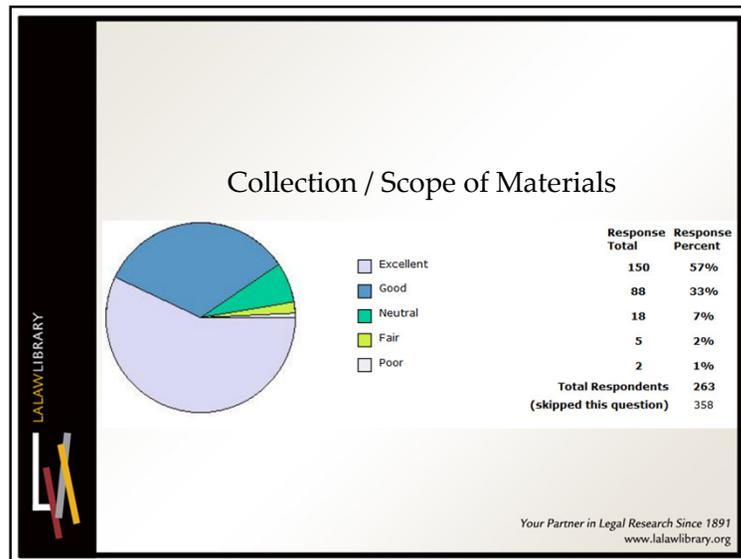
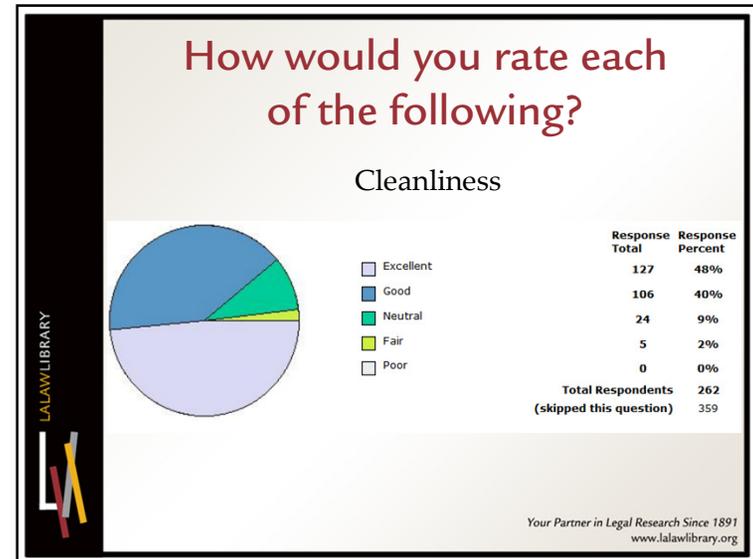
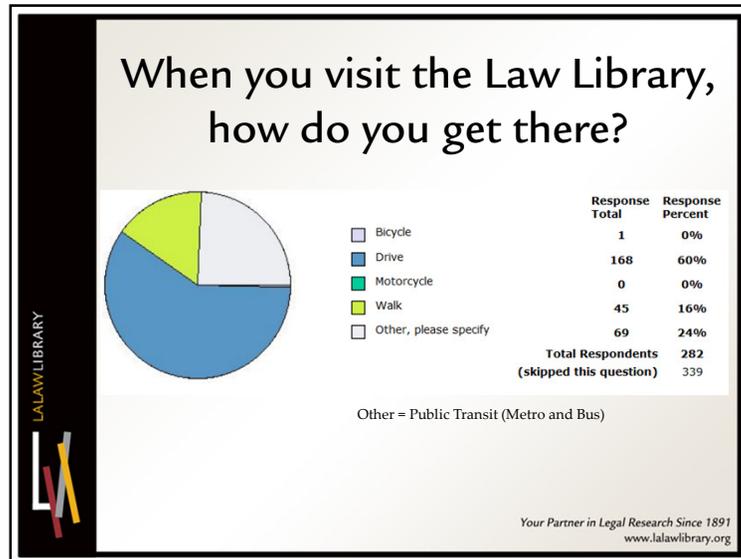


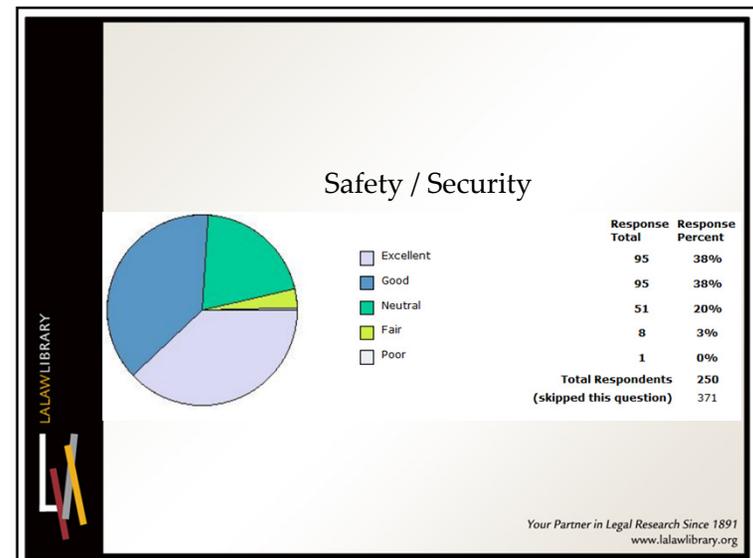
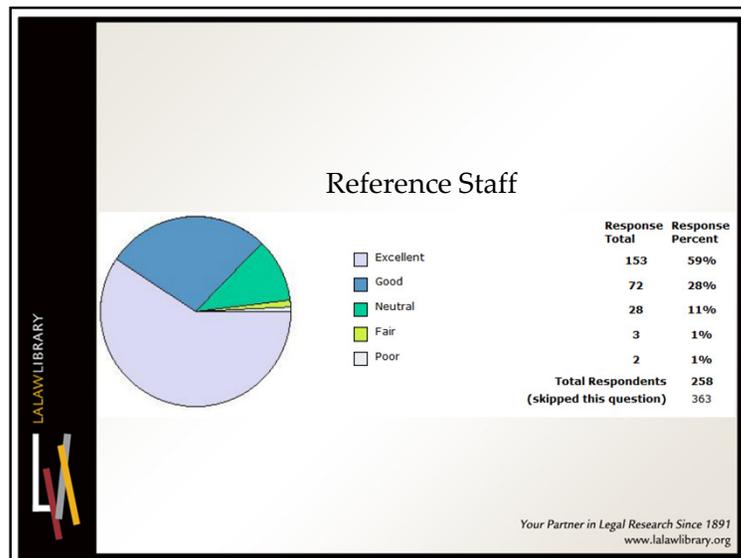
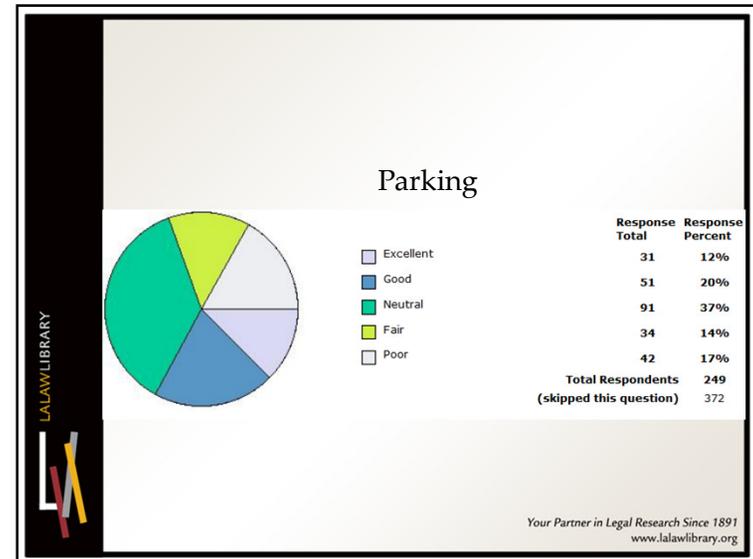
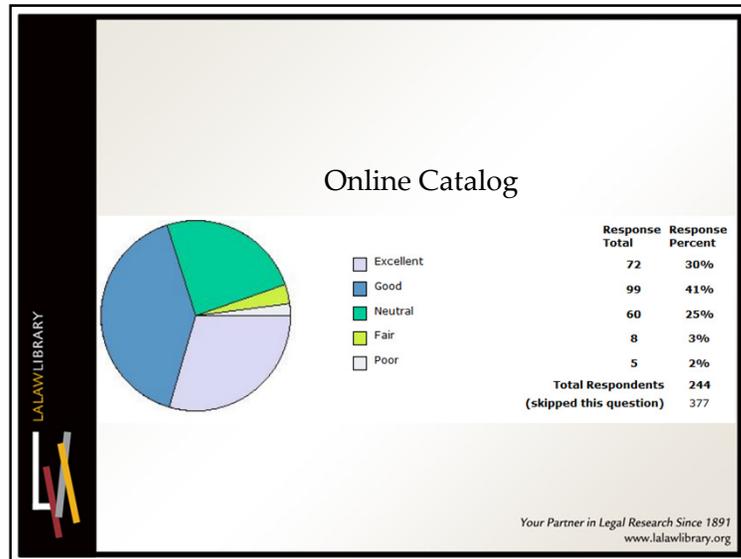


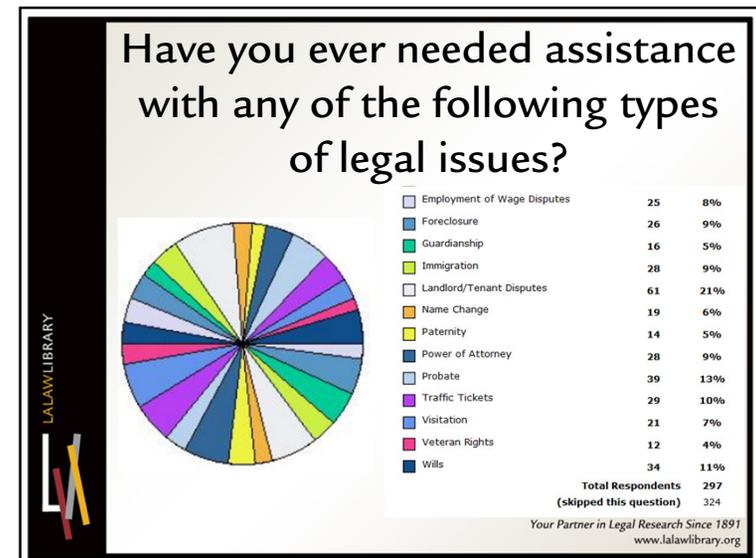
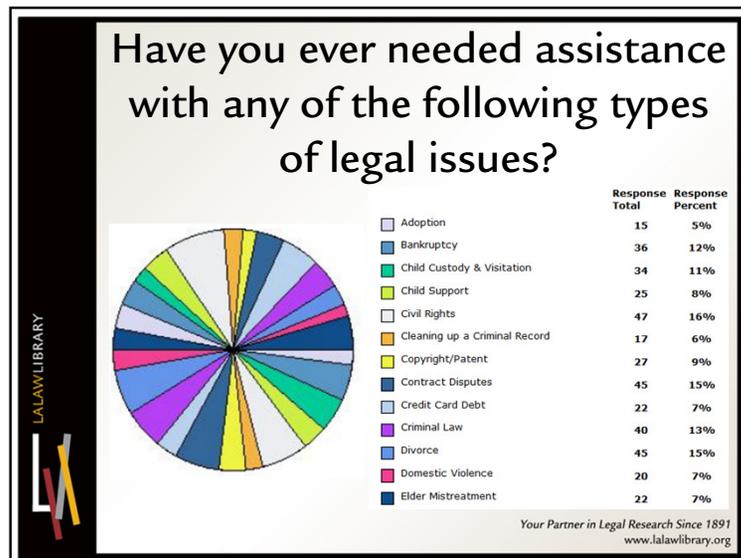
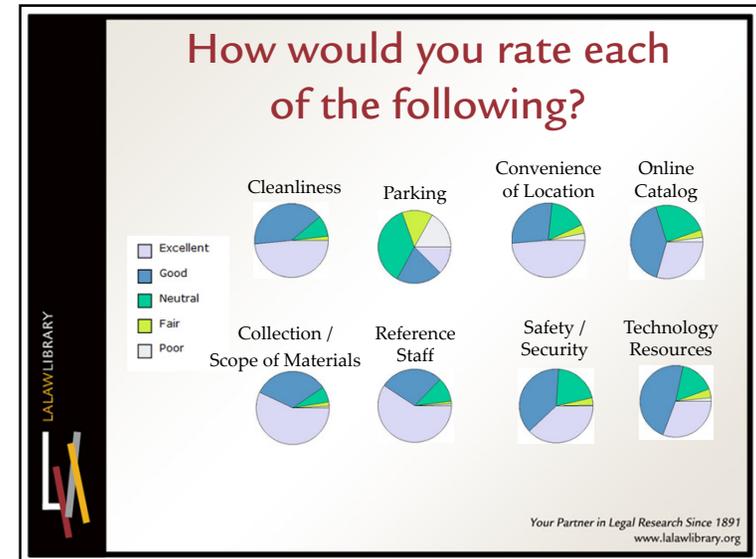
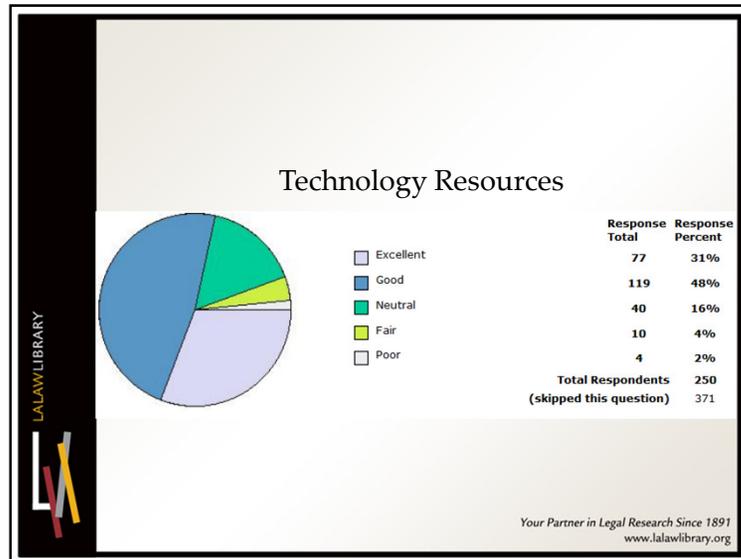


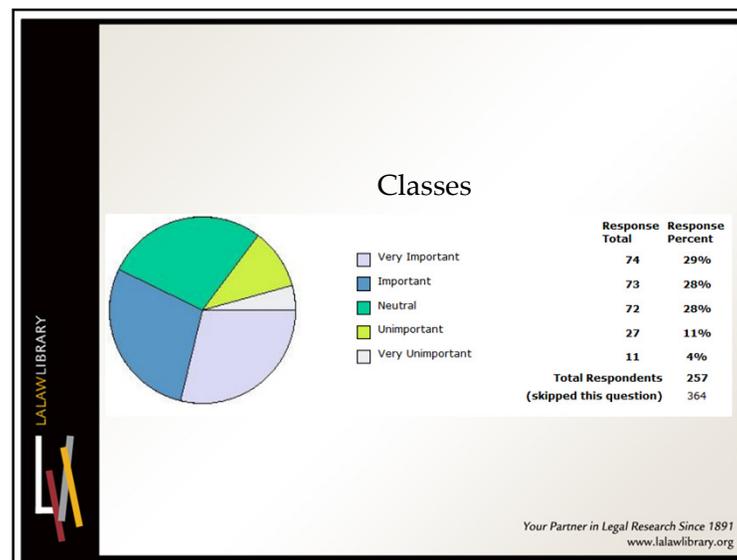
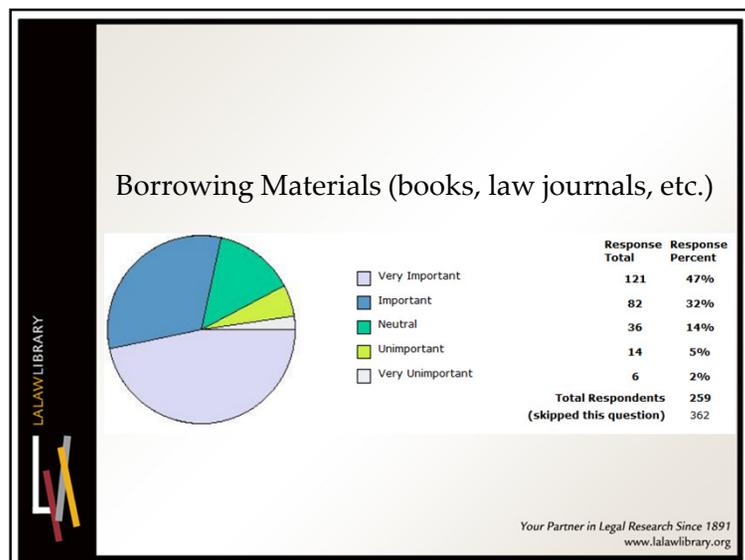
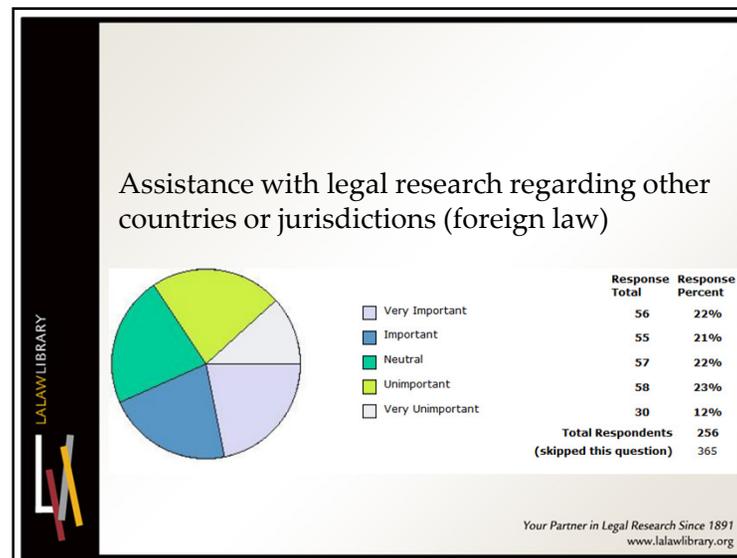
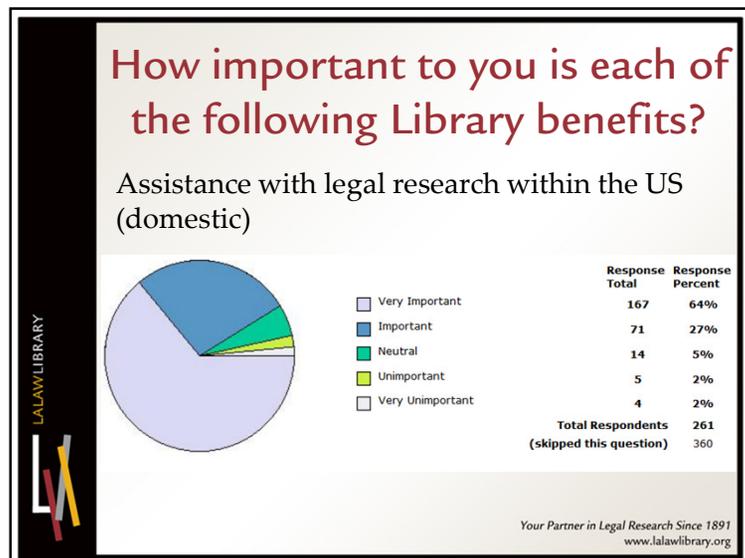


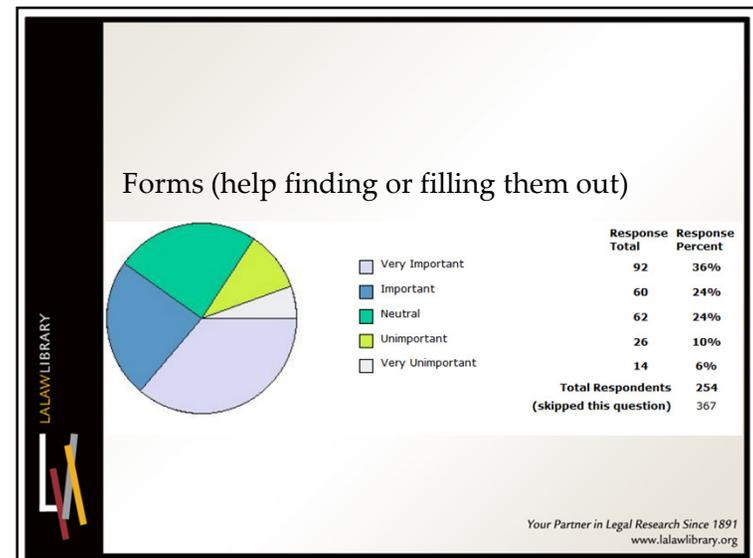
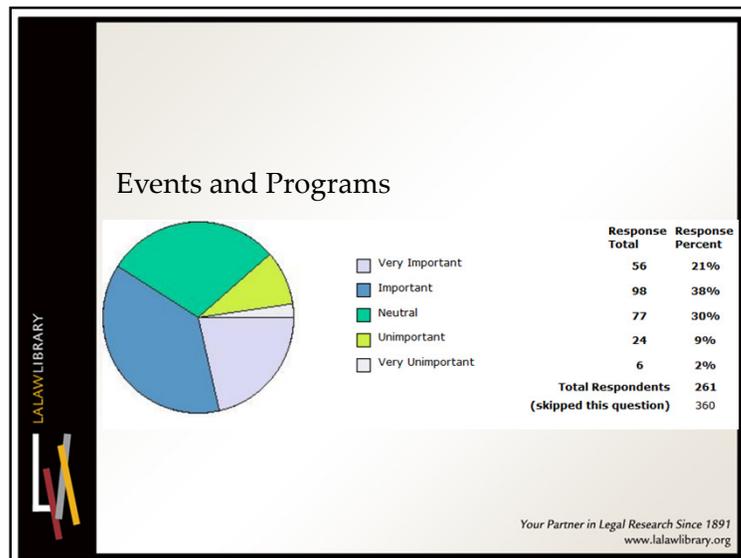
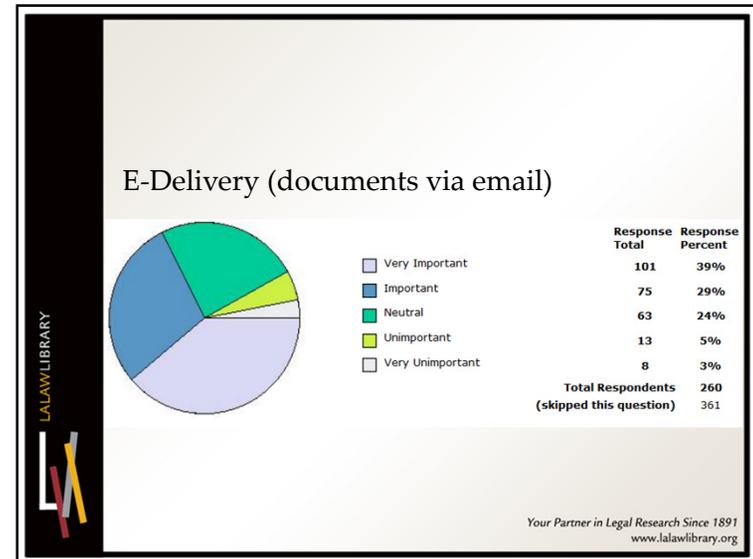
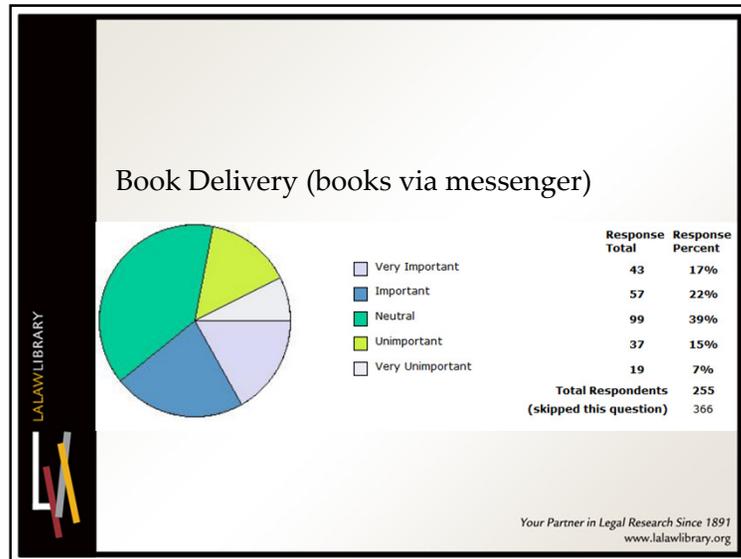


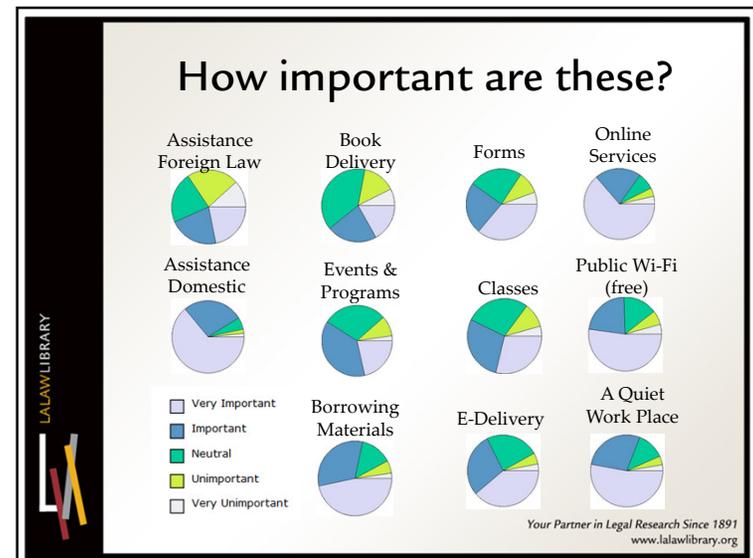
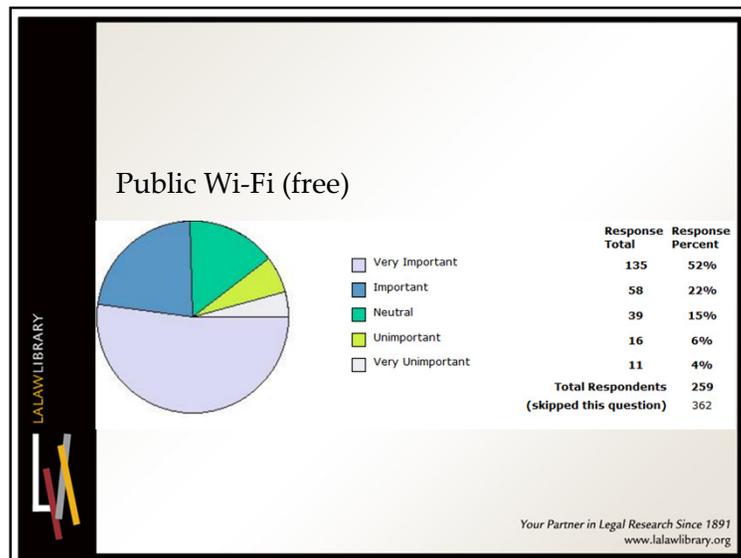
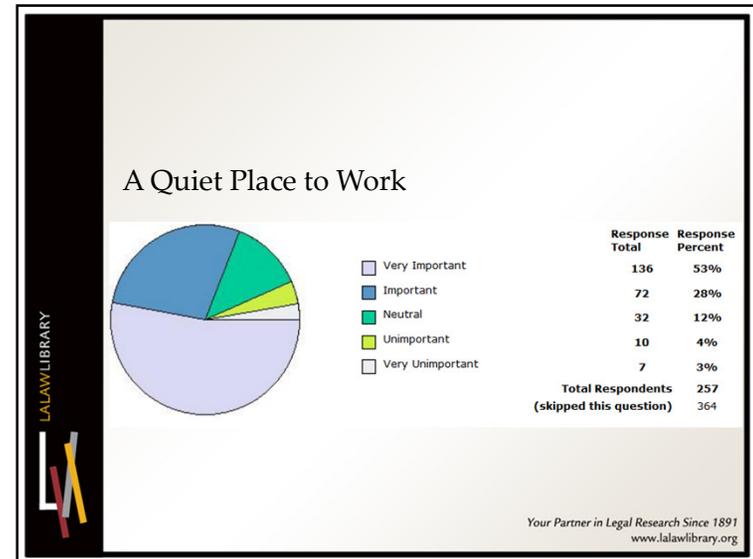
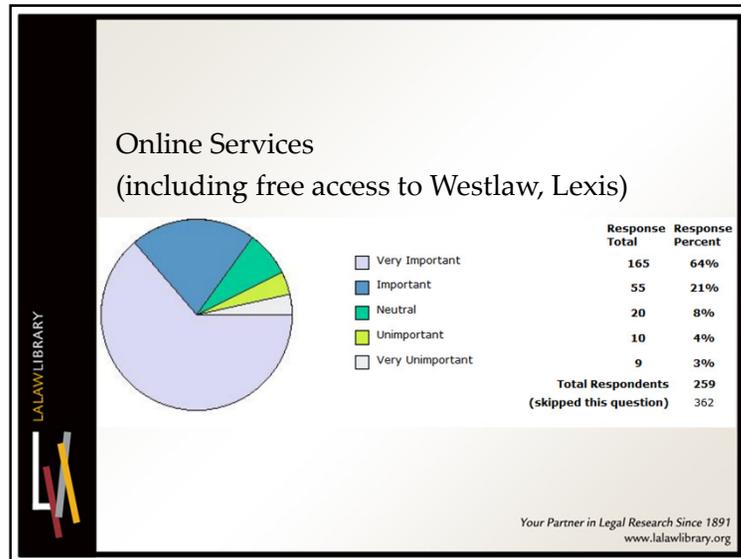












What Other Services Are Important

- Too many sites are blocked on the internet.
- Continue with having a librarian in the branch that I visit.
- More free and unrestricted classes where any person can attend
- Access to the library resources via internet
- Help for law students
- Returning library material at any branch location.
- Ability to scan books (using a scanner that will not destroy the binding)
- Convenient, and SAFE, parking
- Law Library tours are excellent especially for students
- Downtown branch open later on one or two nights

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Would you be interested in:

[As you look through this series of answers, focus not on whether there were more yeses than noes, but rather on the number of yeses (as an indication of interest in the service or program).]

Book discussions (during lunch)

Response	Total	Response Percent
Yes	90	36%
No	161	64%
Total Respondents	251	
(skipped this question)	370	

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Commercial Legal Services (offering or purchasing them)?

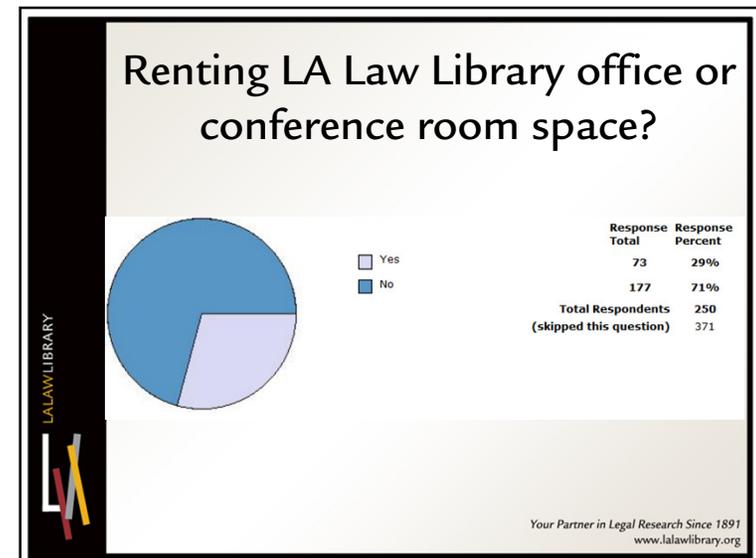
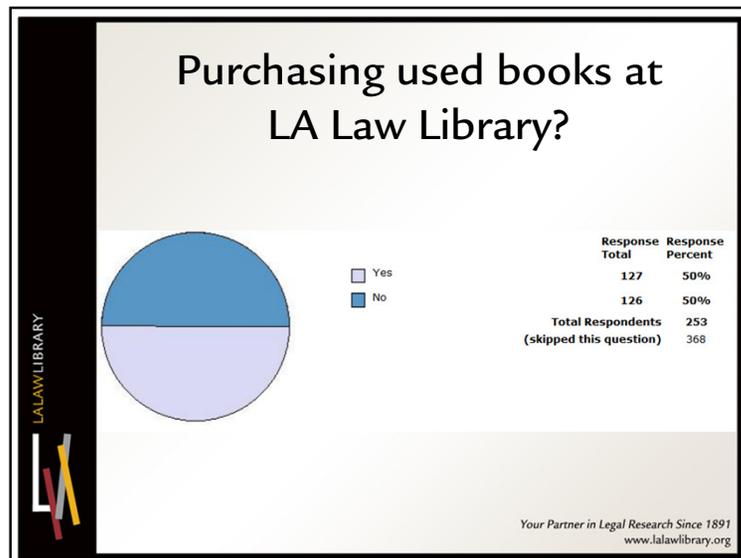
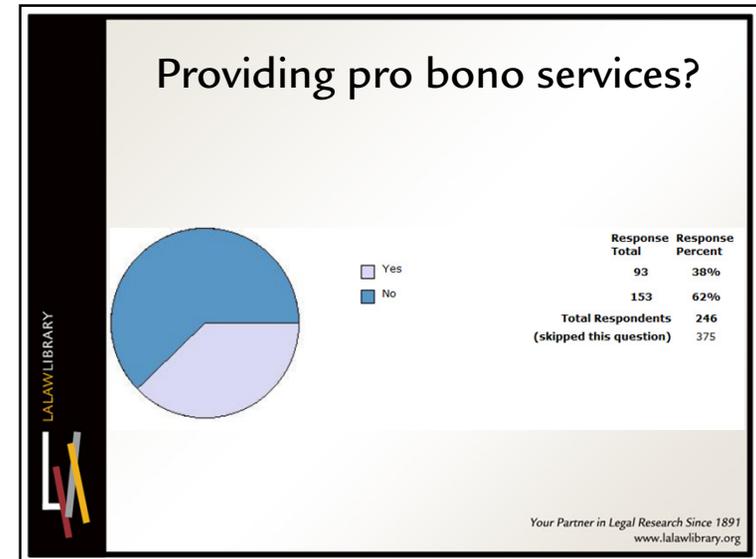
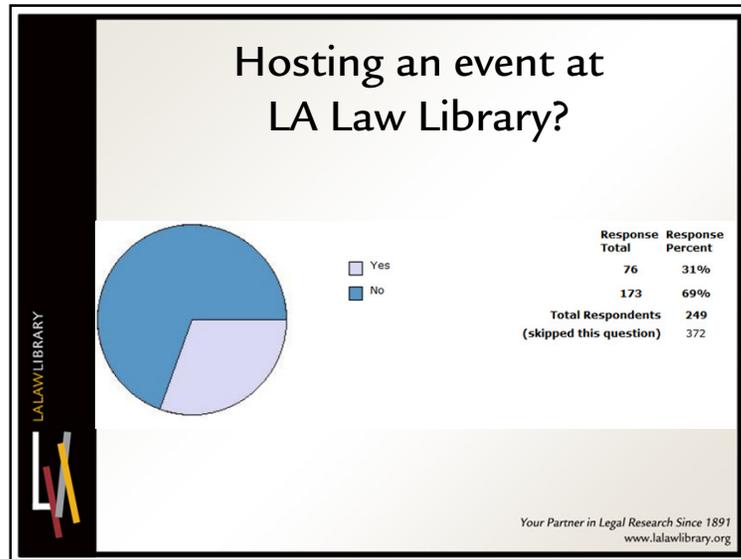
Response	Total	Response Percent
Yes	84	34%
No	164	66%
Total Respondents	248	
(skipped this question)	373	

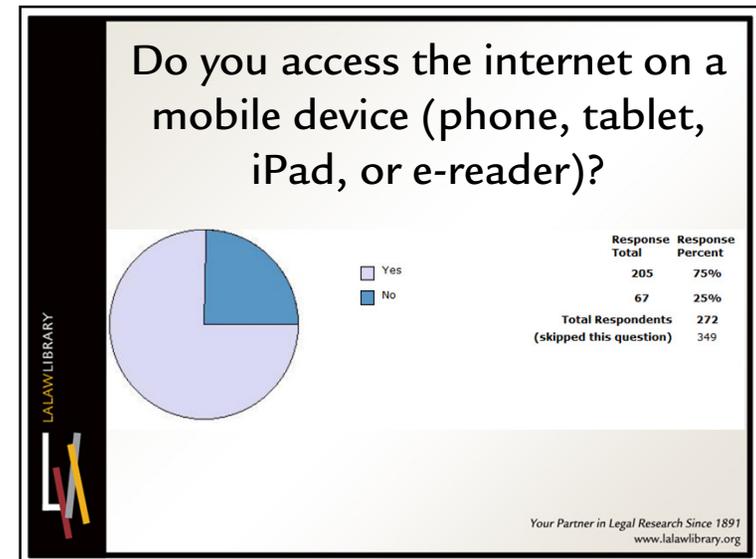
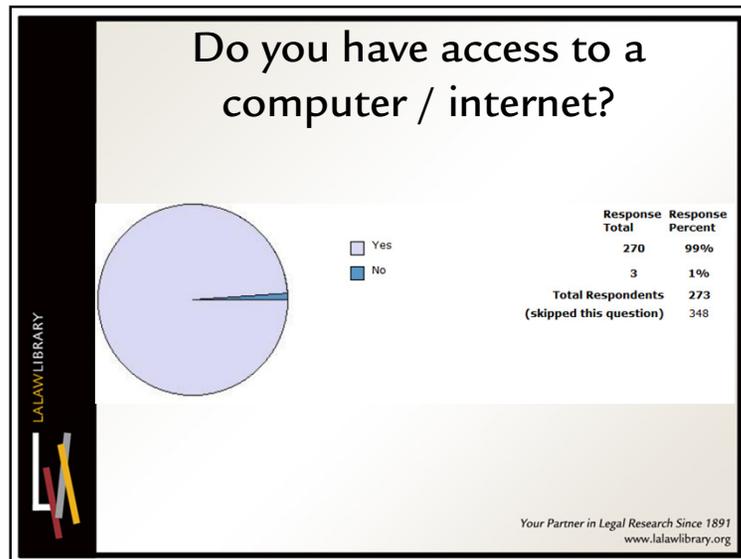
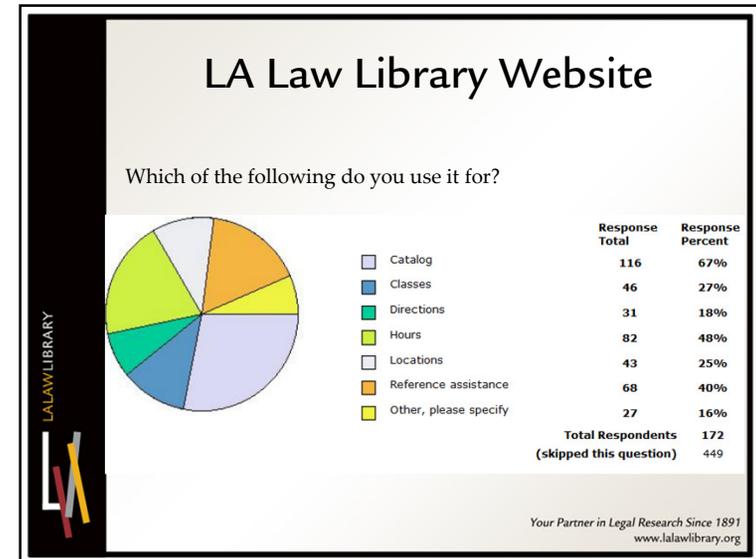
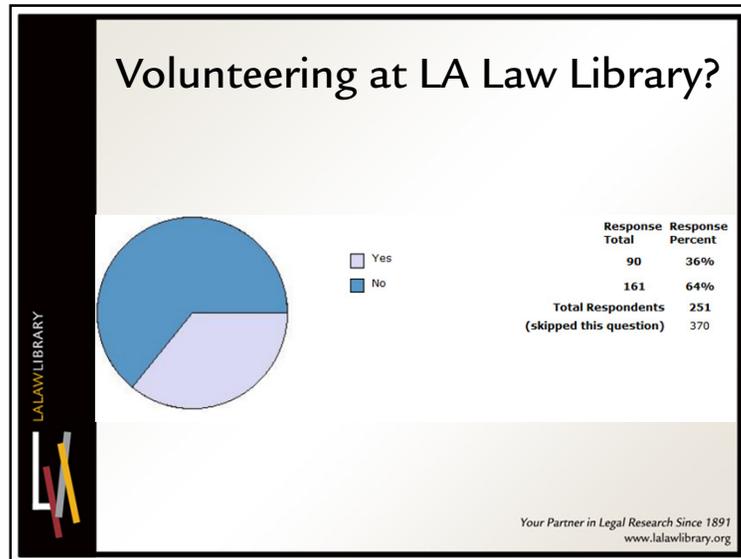
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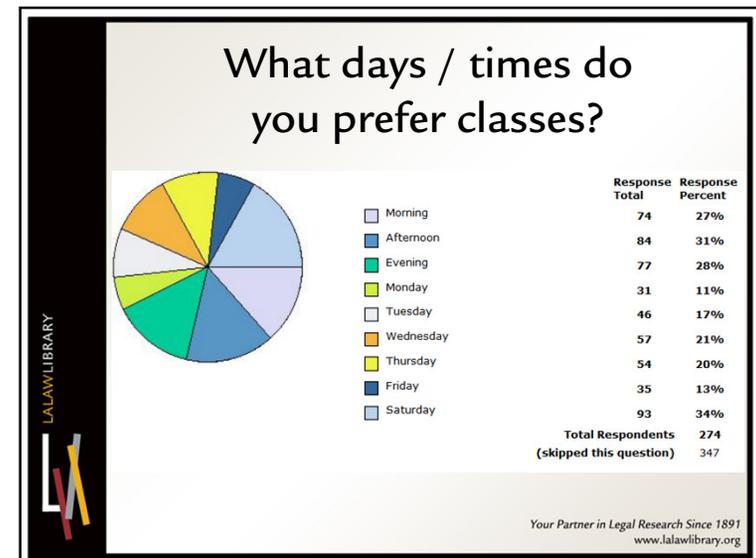
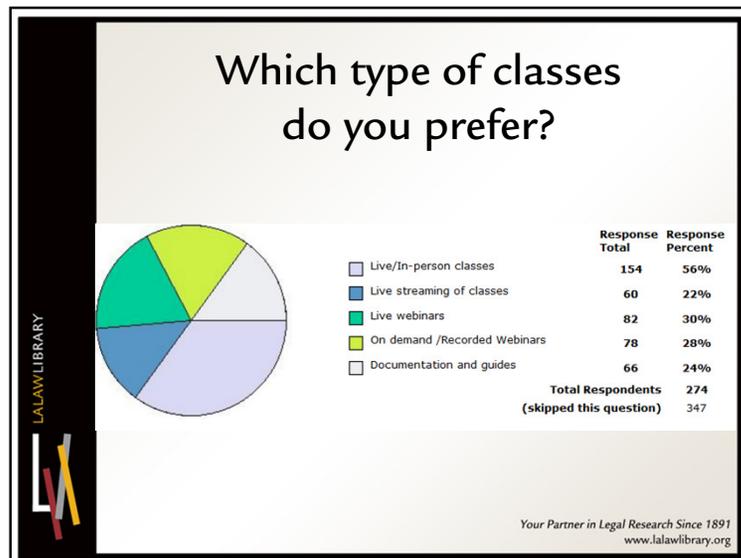
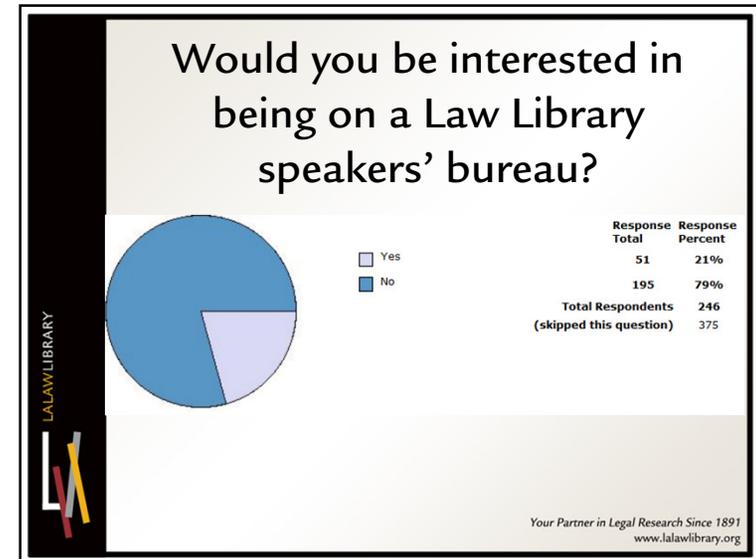
Interning at the LA Law Library?

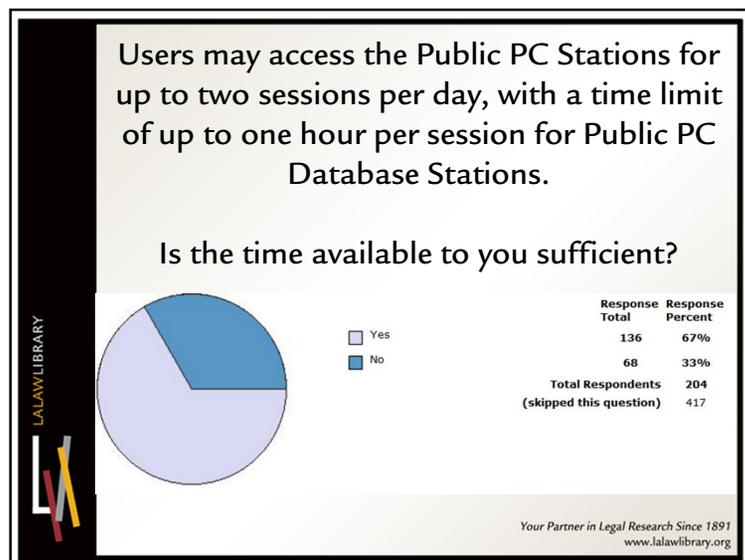
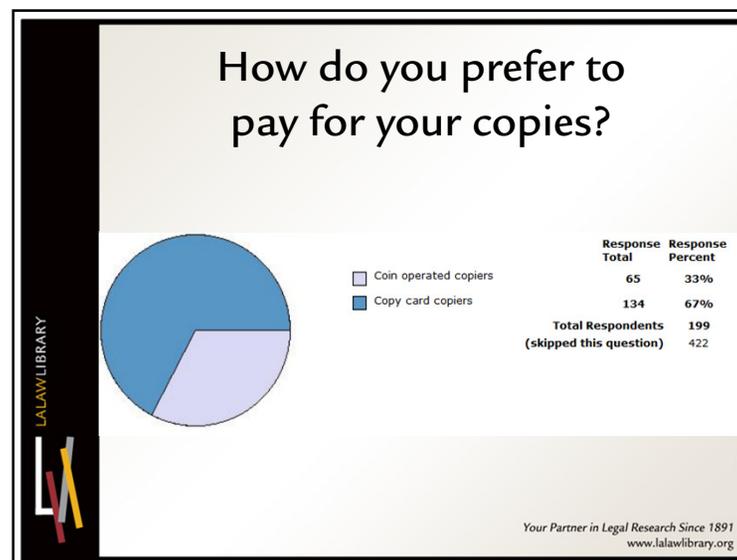
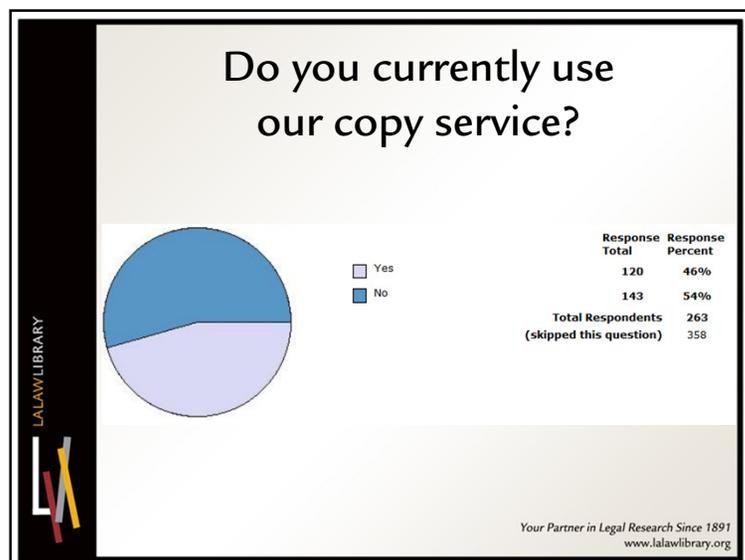
Response	Total	Response Percent
Yes	77	31%
No	175	69%
Total Respondents	252	
(skipped this question)	369	

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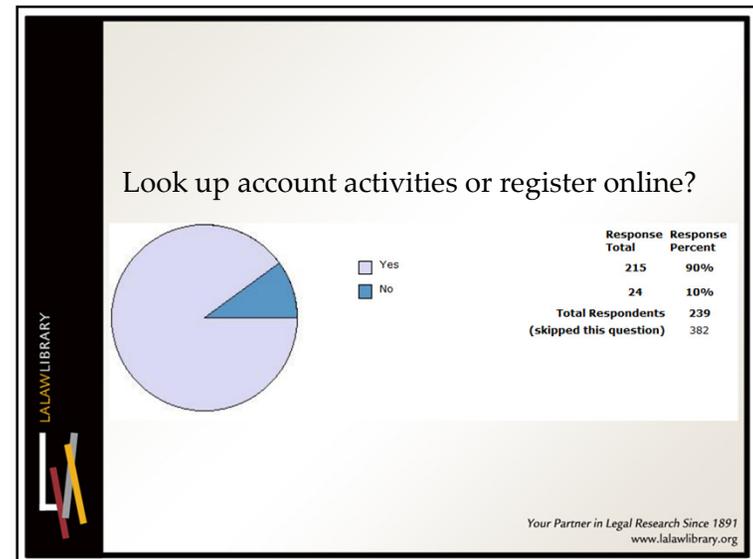
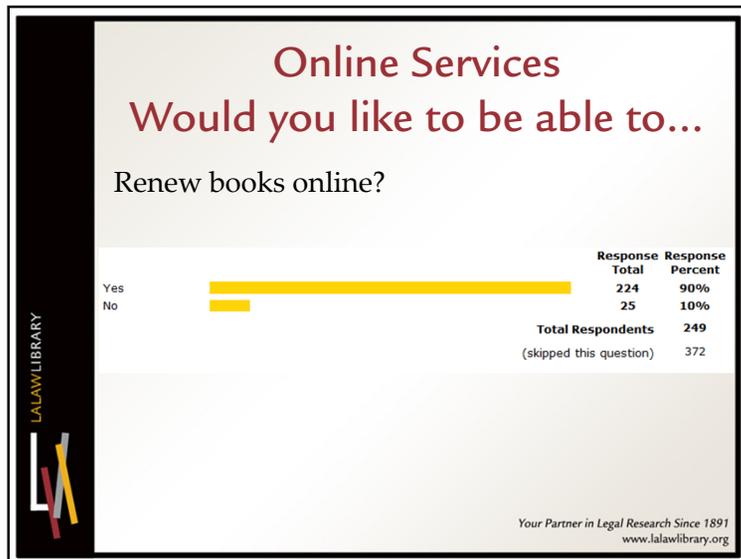
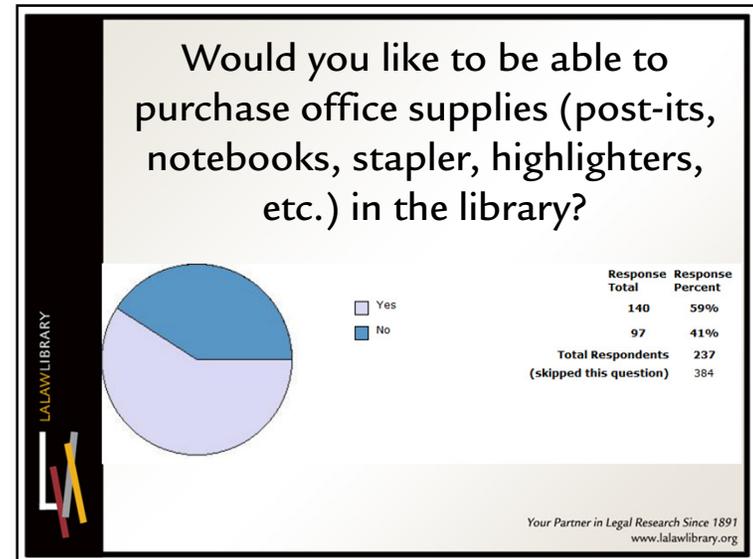
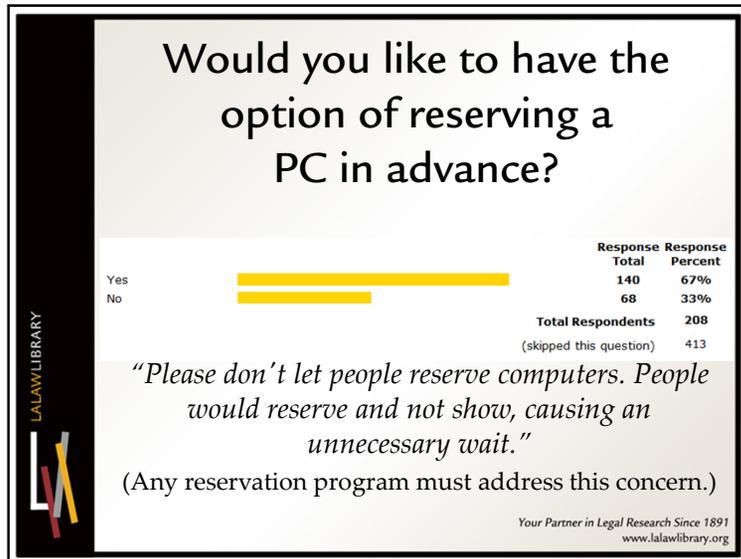


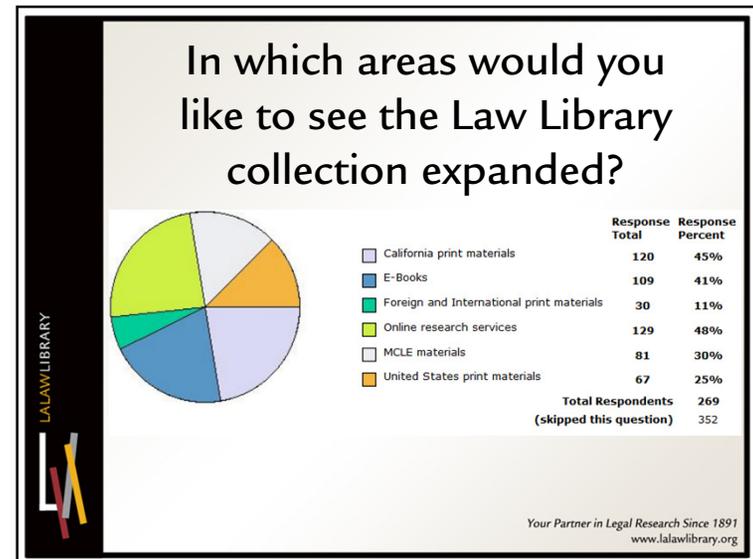
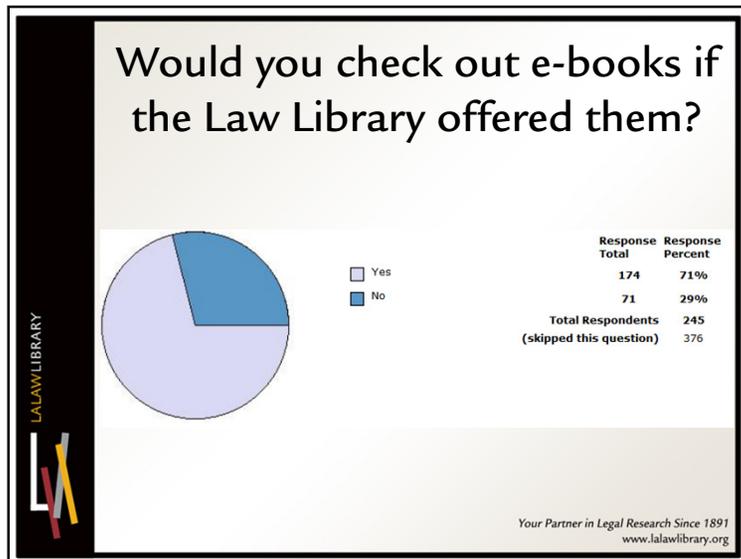
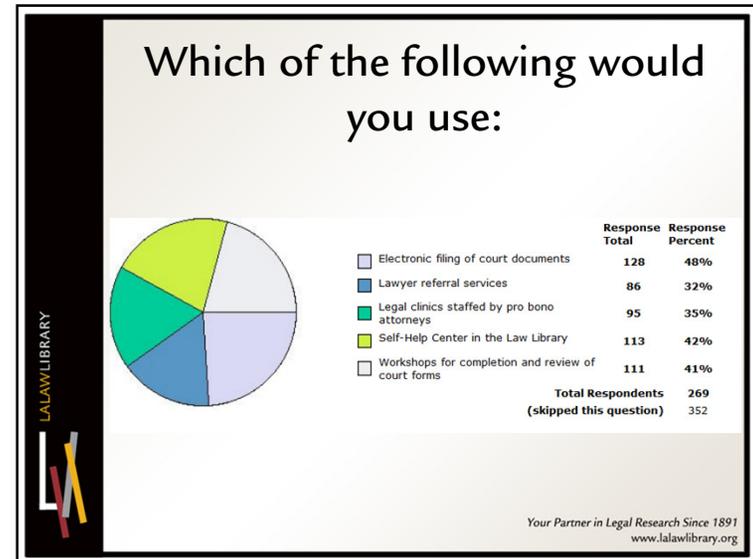
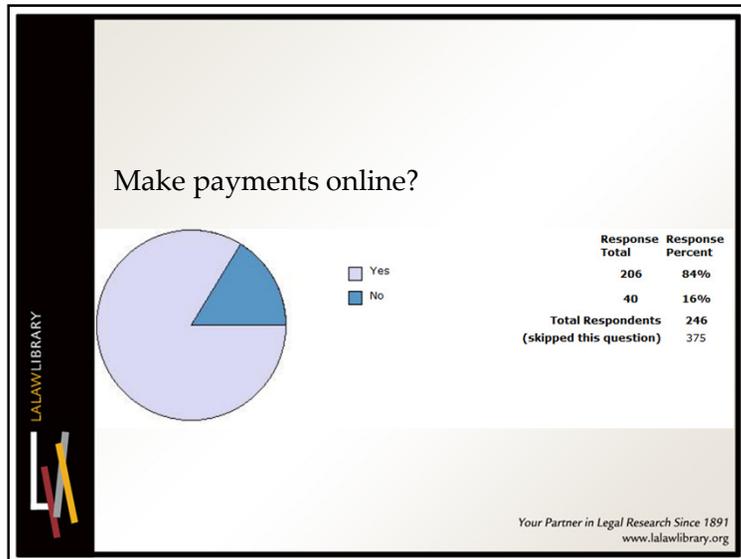


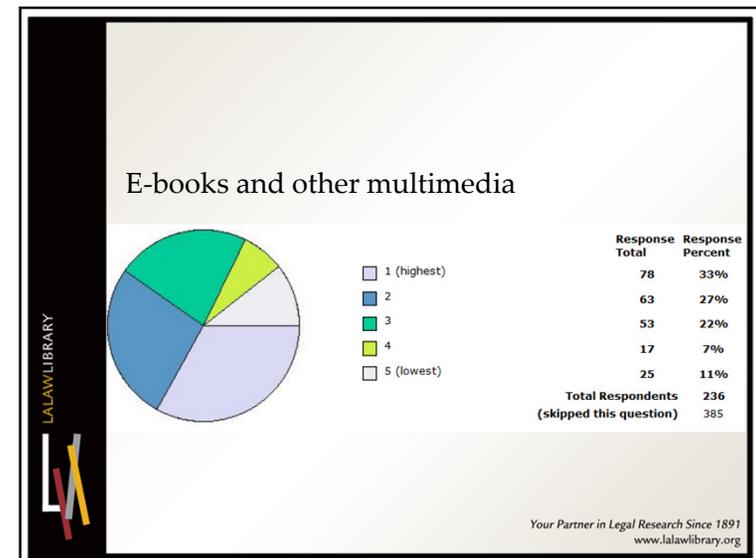
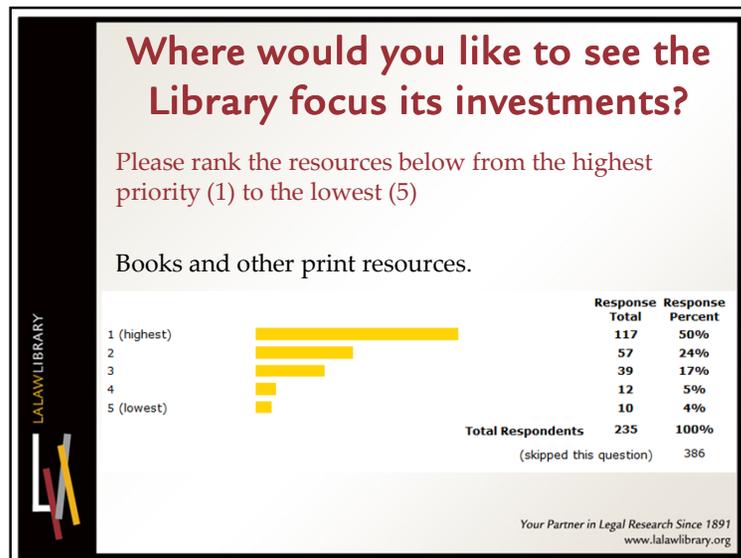
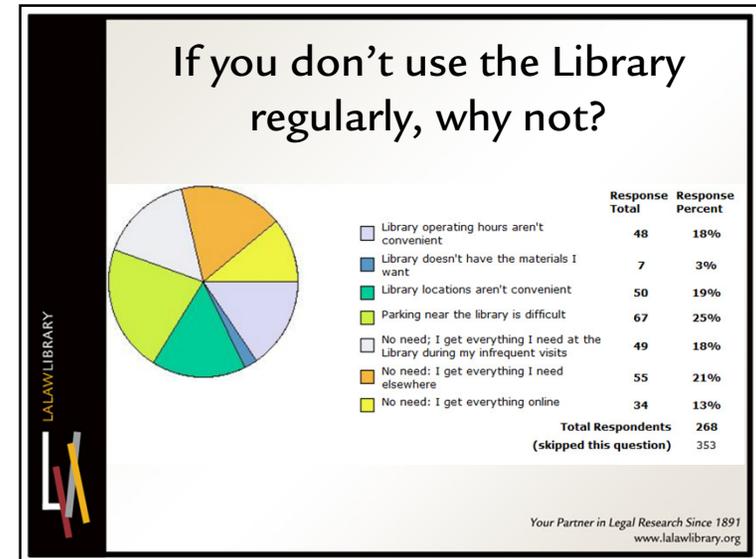
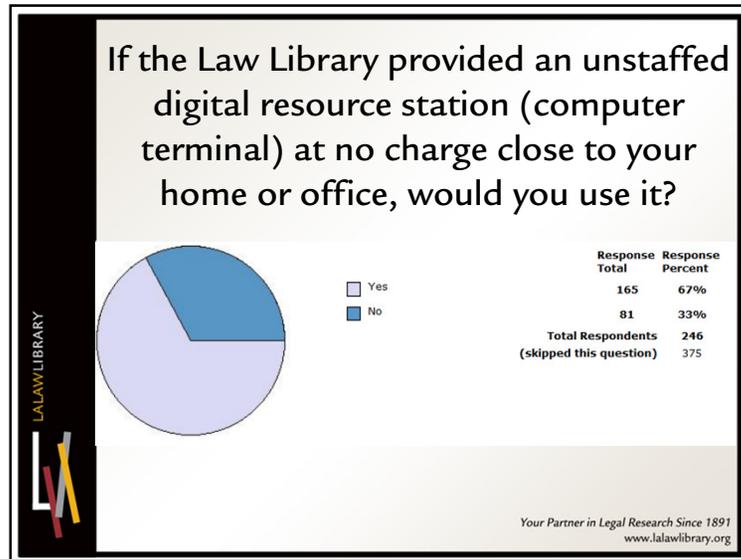


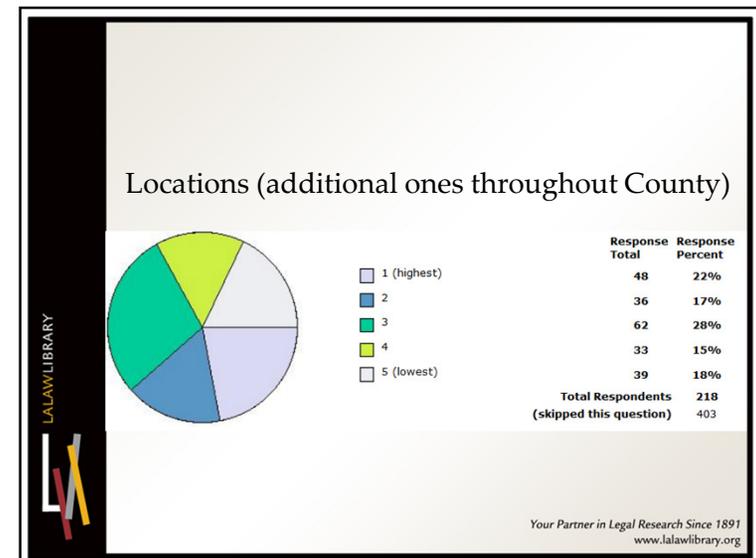
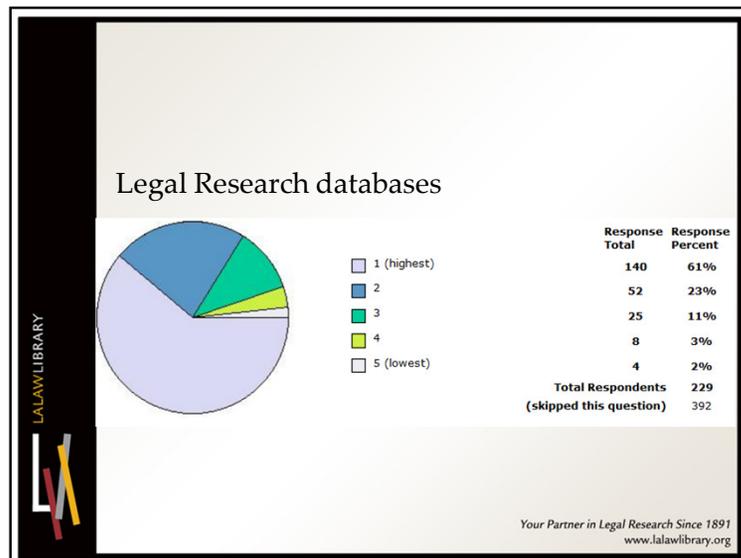
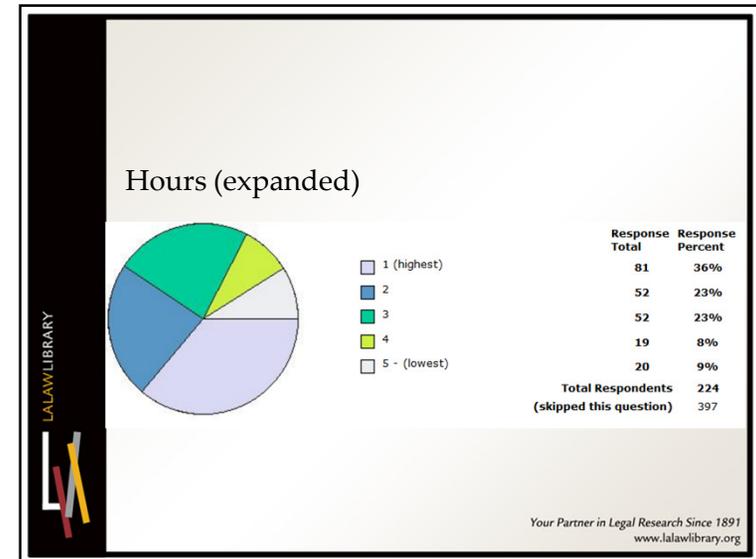
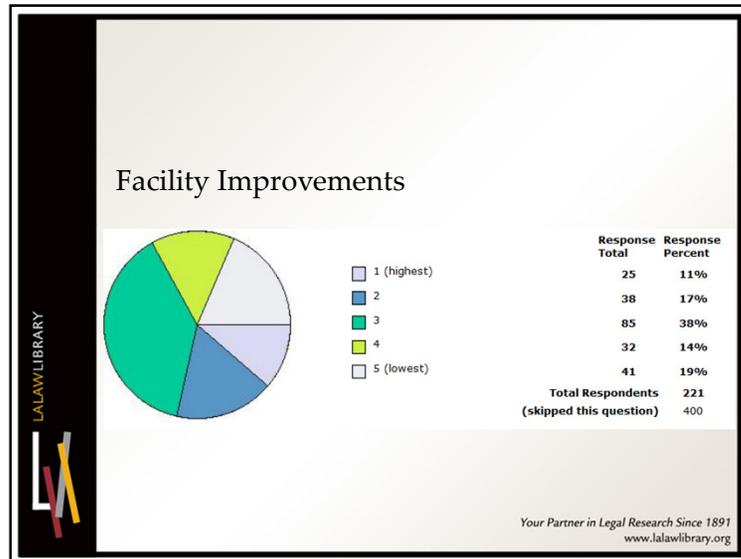


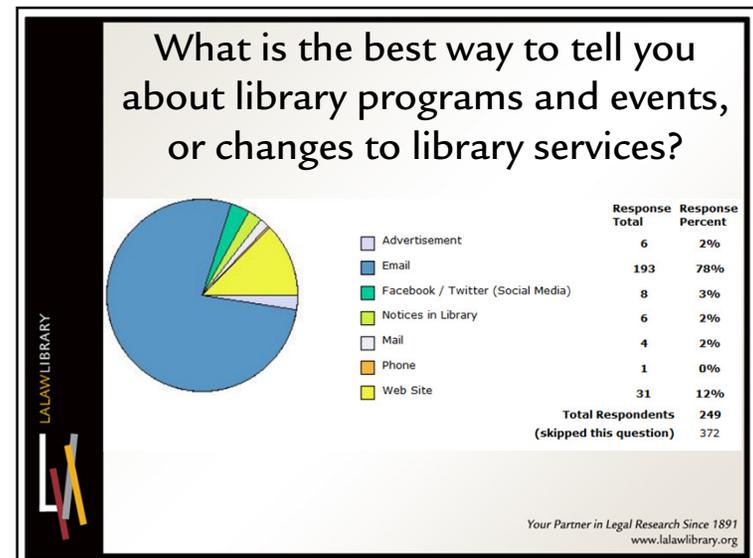
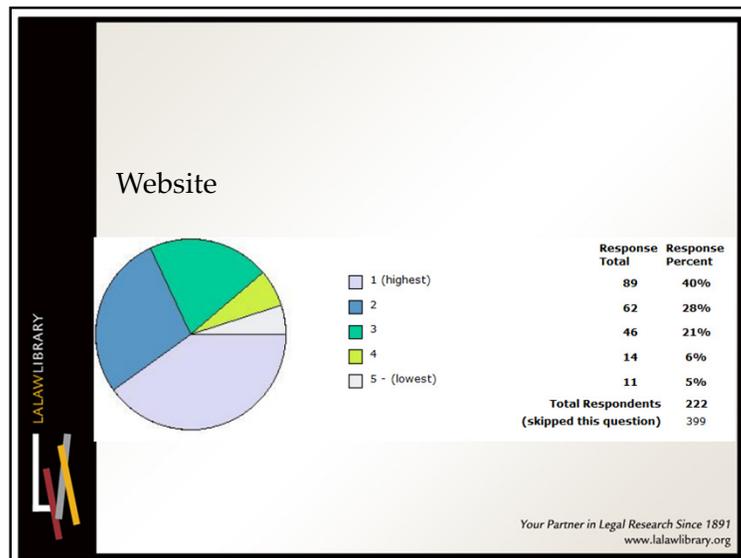
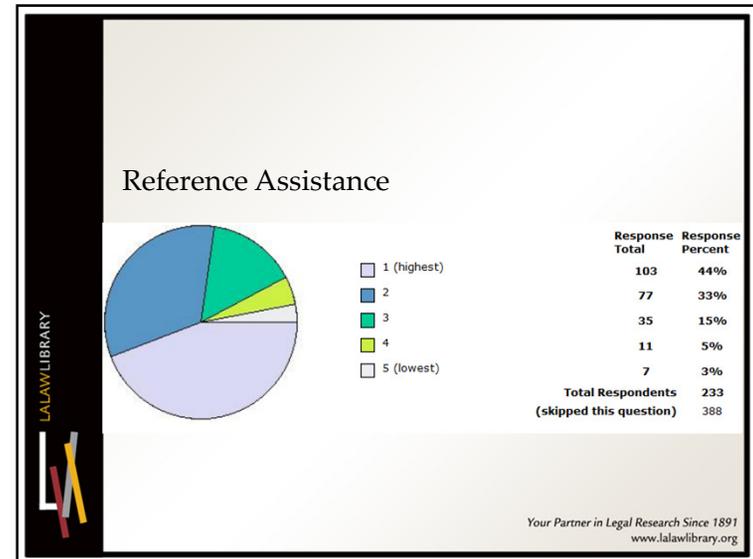
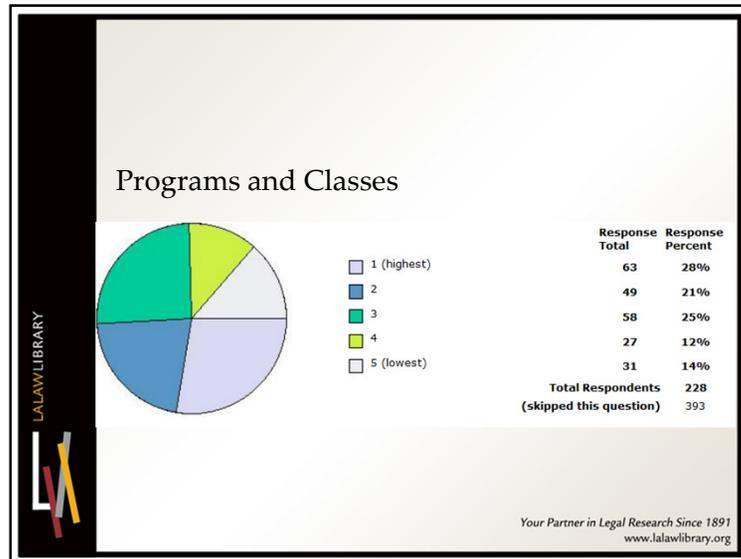
- ### How much time would you like?
- 1-3 additional hours (many)
 - 4 hours total
 - 90 additional minutes
 - 2 consecutive hours will be better
 - 3 hours -- first 2 hours free and 3rd hour \$5 or \$10.
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What service, program, or resource do you wish the library offered?

- Pro Bono Assistance
- More help with forms and filings for non-professionals
- Extended hours
- Classes on Sundays
- E-books
- Remote access to online research databases
- Job announcements, social network events and job fairs
- Webinars and on-demand videos
- Off-site class/training programs

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What service, program, or resource do you wish the library offered?

- Longer hours at the computers for research.
- Increased electronic resources
- A way for lawyers to connect to potential clients.
- Public records research on Westlaw or Lexis.
- Lunch or snack area for Members.
- Ability to borrow MCLE tapes of programs put on by the State Bar.
- Program to sell outdated books
- Self-serve scanning
- Specific class subjects recommended

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What do you believe is the Library's mission?

Please rank the below from the highest priority (1) to lowest priority (5).

Providing relevant legal materials to legal practitioners

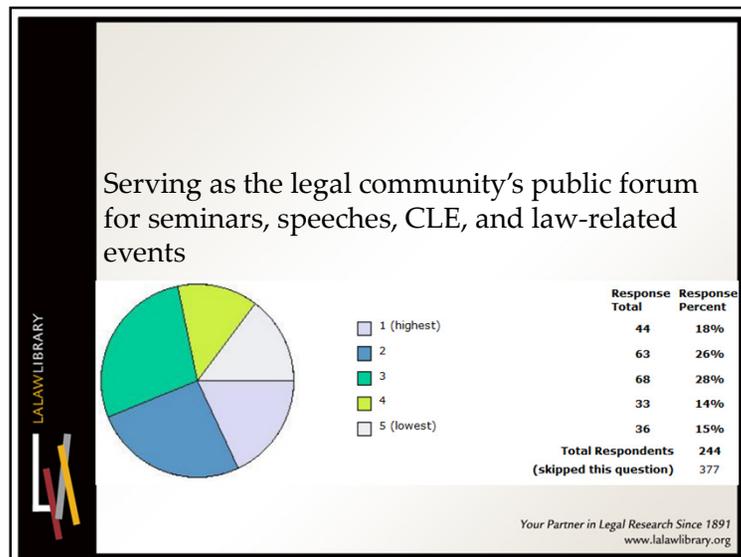
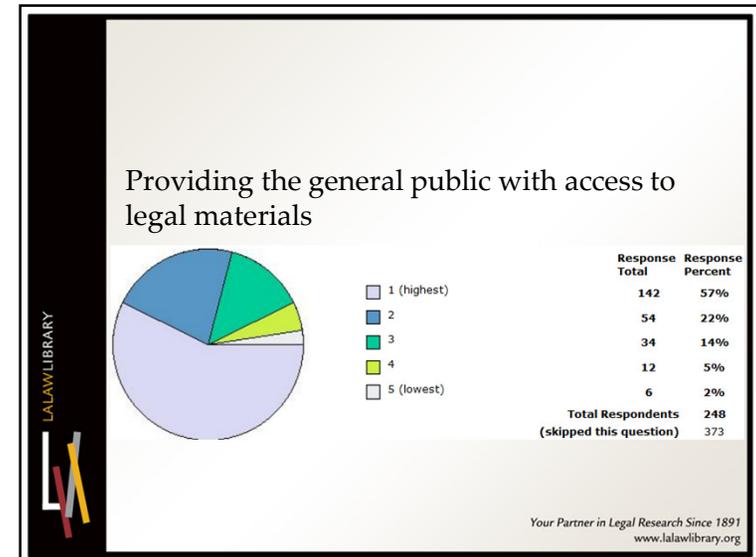
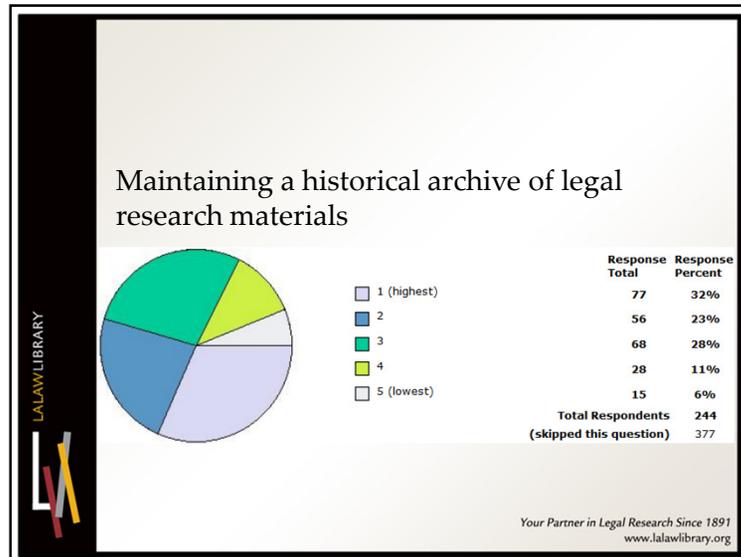
	Response Total	Response Percent
1 (highest)	160	64%
2	48	19%
3	30	12%
4	5	2%
5 (lowest)	6	2%
Total Respondents	249	100%
(skipped this question)		372

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Helping self-represented litigants navigate the courts

Rank	Response Total	Response Percent
1 (highest)	87	35%
2	70	28%
3	58	23%
4	23	9%
5 (lowest)	10	4%
Total Respondents	248	
(skipped this question)		373

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- ### What, if anything, would make you use the LA Law Library more?
- Cheaper parking (many comments)
 - Longer hours (many comments)
 - More locations
 - Knowing more about your services.
 - Ability to use one's own computer at the library to access resources
 - Fewer homeless, smelly, and crazy people there
 - Fewer people who talk on their cell phone in the library.
 - Social connections
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What, if anything, would make you use the LA Law Library more?

- Loan books for a longer time.
- If I could scan documents without paying the copying costs
- Private telephone conversation area for members
- More law school study related materials
- Move regional reporters back to the first floor
- Nothing. I love the law library :)

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Are you interested in:

Sharing resources with the Law Library?

	Response Total	Response Percent
Yes	42	47%
No	47	53%
Total Respondents	89	
(skipped this question)		532

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Partnering on programs and services for the public?

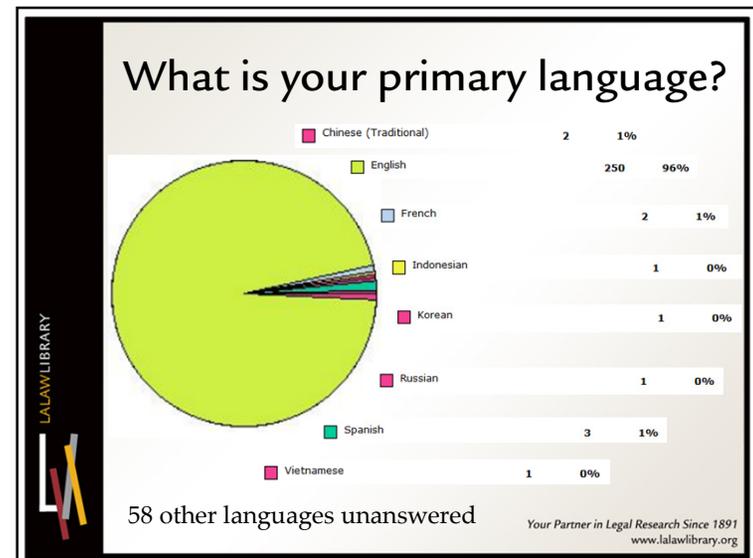
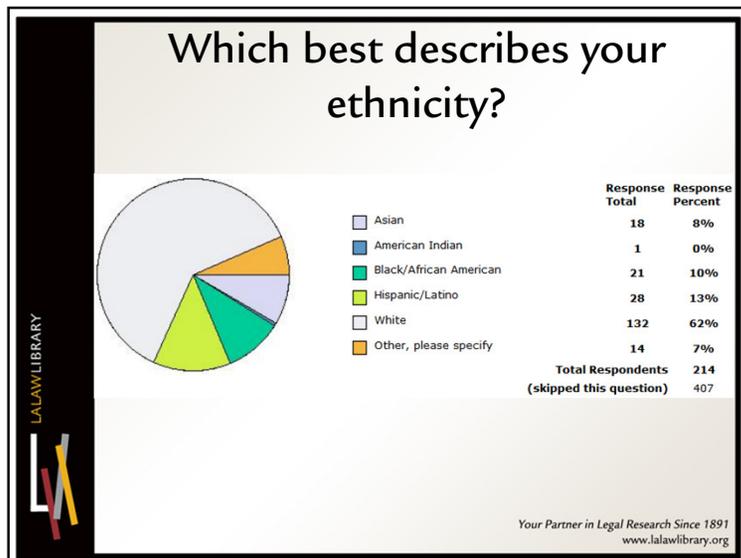
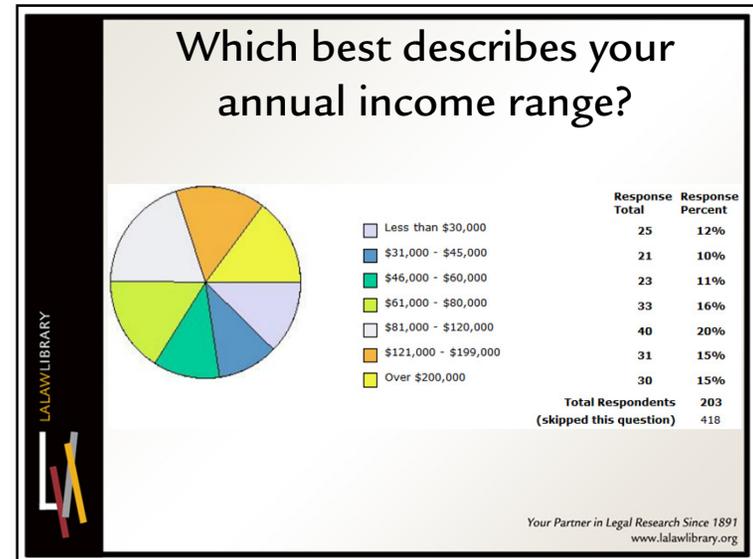
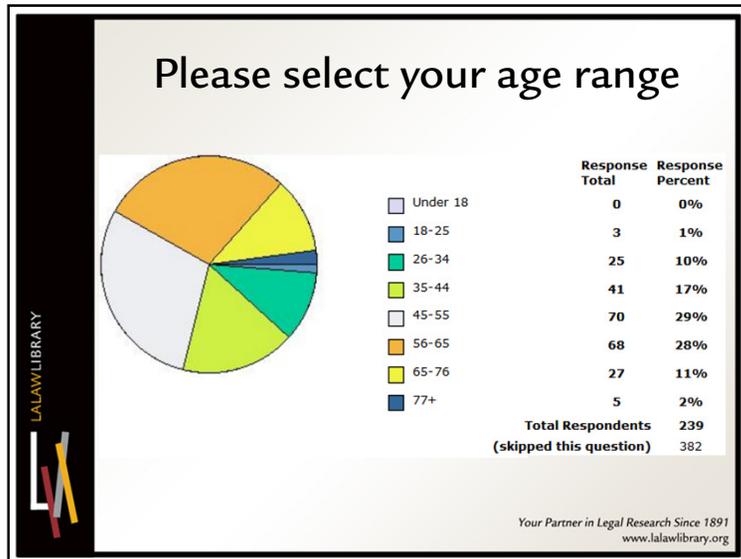
	Response Total	Response Percent
Yes	41	45%
No	50	55%
Total Respondents	91	
(skipped this question)		530

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Collaborating on grant applications?

	Response Total	Response Percent
Yes	33	38%
No	53	62%
Total Respondents	86	
(skipped this question)		535

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What additional comments would you like to share?

- Thank you (many responses)
- You have a great staff (many responses)
- You provide peace and quiet and space that I don't find in my law office to do the work I need to get done. Thank you for being here. Long may you live.
- Clone Ralph because he is extremely important

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Survey Map

Pushpins

- Paralegal / Legal Assista...
- Librarians
- Firm Administrators
- General Public
- Judges
- Lawyers
- Self Represented
- Students

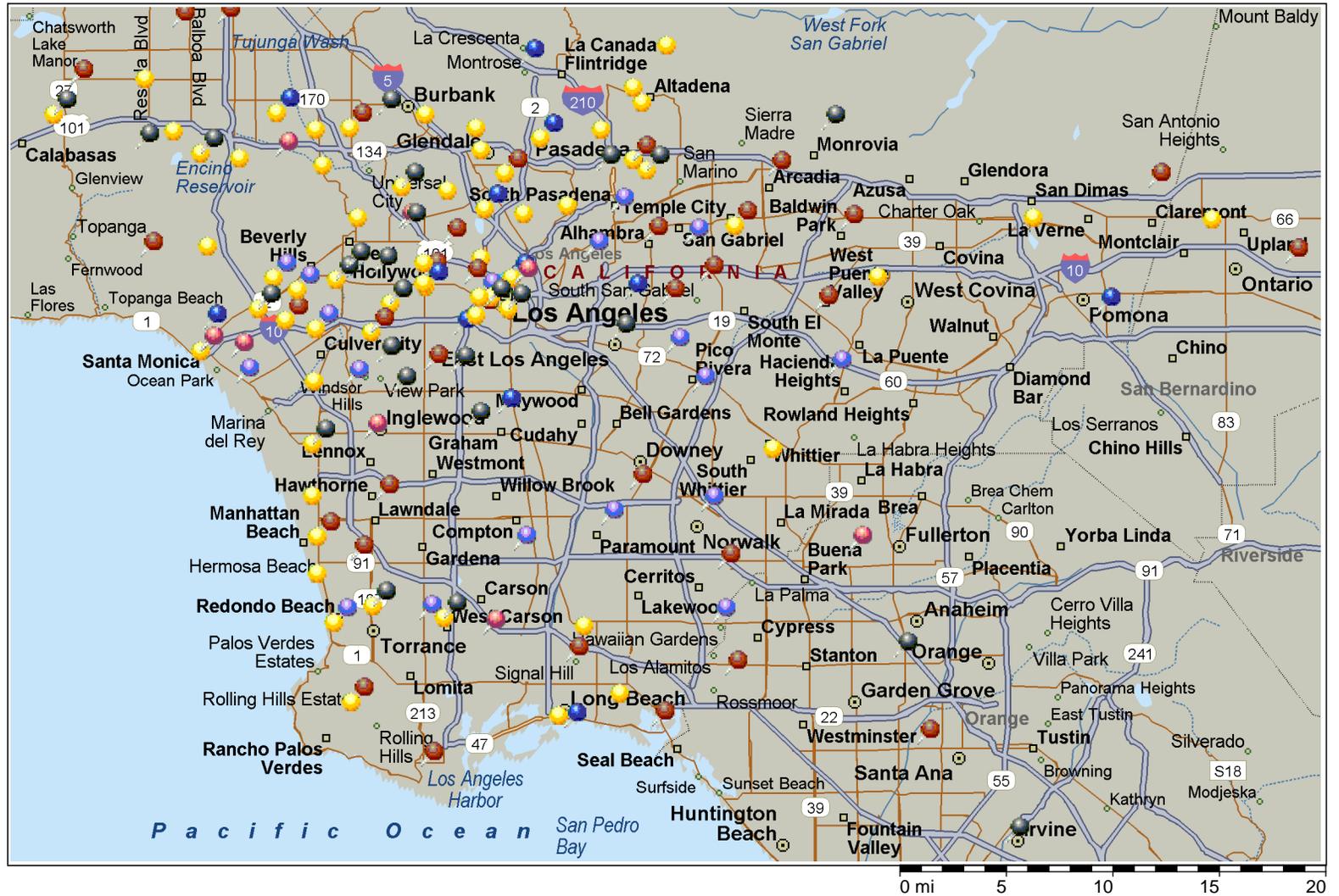


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LA Law Library Survey Map - LA County

Pushpins

-  Paralegal / Legal Assista...
-  Librarians
-  Firm Administrators
-  General Public
-  Judges
-  Lawyers
-  Self Represented
-  Students



MEMORANDUM

DATE: February 25, 2026

TO: Board of Law Library Trustees

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

RE: Review and Acceptance of Financial Statement Audit Report and AU-C260 Letter for the Fiscal Year Ended June 30, 2025

SUMMARY

Staff recommends that the Board review and accept the audited financial statement report and AU-C260 (formerly SAS 114) Letter for the fiscal year ended June 30, 2025.

DISCUSSION

Staff is pleased to report that the LA Law Library’s outside auditors, Price Paige & Company, with the assistance of the Library’s Finance staff, have completed their audit of the Law Library’s financial statements for the fiscal year ended June 30, 2025 and issued an unmodified opinion. No material weaknesses were identified. The proposed audited financial statement report can be found at website link provided below and the audit committee letter is attached.

Draft audited financial statement report website link: [FY2025 Audit Report](#)

Operating revenue was 12% higher than prior fiscal year primarily due to an increase in court fee revenue stemming primarily from unlimited civil filings. Operating expense remained relatively the same as prior fiscal year with a mere 3% increase. Overall, this resulted in a positive change in net position of \$806 for fiscal year 2025, \$760K higher than last year’s results.

In terms of cash position, from the end of fiscal year 2024 to the end of fiscal year 2025 the Law Library increased its cash position by approximately \$1.1M to \$24.8M. This increase is primarily due to lower payroll costs as a result of unplanned vacancies, deferral of capital expenditures, higher court fee revenue, and unrealized bond investment gains. The Library also maintains a Section 115 trust fund with CalPERS for the purpose of pre-funding its Other Post-Employment Benefits (OPEB) for eligible employees. At the end of fiscal year 2025 the account balance was \$2.6M.

Last audit year, the Friends of the Los Angeles County Law Library (“Friends”) were determined to be a component unit of the Library in accordance with GASB14. As a result, financial information of both the Friends and the Library are now blended. For fiscal year 2025, Friends revenue accounted for less than 1% of the total \$10M revenue, their expenses accounted for less than 1% of total \$11M expense, and their cash position accounted for less than 1% of the total \$25M cash position.



Additionally, this audit year we implemented GASB101, *Compensated Absences*. GASB101 establishes uniform accounting and financial reporting requirements for the recognition and measurement of compensated absences – more commonly known as sick and vacation leave pay.

RECOMMENDATION

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

Attachments:

1. Los Angeles County Law Library Financial Statement and Independent Auditor's Report for the Year Ended June 30, 2025.
2. Audit Committee Letter



Los Angeles County Law Library | Los Angeles, CA

Financial Statements

For the Years Ended June 30, 2025 and 2024



PRICE PAIGE & COMPANY
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Los Angeles County Law Library (the Law Library), as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Law Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Law Library, as of June 30, 2025 and 2024, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Law Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 2 to the financial statements, in 2025, the Law Library adopted new accounting guidance, GASB Statement No. 101 – *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Proportionate Share of Net Pension Liability and Related Ratios, the Schedule of Contributions – Pension, the Schedule of Changes in Net OPEB Liability and Related Ratios, and the Schedule of Contributions – OPEB as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 February 19, 2026, on our consideration of the Law Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Law Library's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Law Library's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
February 19, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section is intended to provide the reader of this report with a general overview of the financial activities of the Law Library for the fiscal year ended June 30, 2024. The information in this section should be read in conjunction with the accompanying financial statements and footnotes.

FINANCIAL HIGHLIGHTS

Total revenues for the fiscal years ended June 30, 2025 and 2024 for the Law Library were \$11,277,168 and \$10,133,010, respectively. Of the total revenue amounts, \$9,287,659 and \$8,324,520 represent portions of filing fees paid by parties in civil cases in the Superior Court of California, County of Los Angeles.

Operating expenses for the years ended June 30, 2025 and 2024 totaled \$11,276,362 and \$10,892,359, respectively.

Capital assets aggregating \$3,751,987 and \$2,085,221 were acquired during the fiscal years 2025 and 2024, respectively.

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

HIGHLIGHTS OF FISCAL YEAR 2025 and 2024

State of California- Backfill of Fine and Fee Revenue

As part of its Backfill of Fines and Fee Revenue package, the State of California included \$18 million in backfill funding to offset the lost filing fee revenue anticipated to result from the expansion of eligibility for fee waivers. For fiscal year 2024-25, the Library's share was \$231K.

Board of Trustees Composition

The composition of the LA Law Library's Board of Trustees changed during the fiscal year. Hon. Michelle W. Court left office in November 2024 and Kenneth Klein, Esq. left office in March 2025. In November 2024, Hon. Mark A. Juhas assumed the President's role and remained on the Board as a Trustee. Hon. Laura A. Siegle remained as Vice President. Susan Steinhauser, Esq., Hon. Rosa M. Fregoso, and Hon. Susan J. De Witt, continued as members. Hon. Cherol J. Nellon assumed office in December 2024.

Contract for Financial Audit

Following a Request for Proposals (RFP) for LA Law Library's annual audit services, Price Paige & Company, were confirmed as the Law Library's auditors for fiscal year 2023-24 with an option to complete the fiscal year 2024-25 audit which the Law Library exercised.

Cash Rewards Payment System

Having identified a business card partner in January 2015, the Law Library's credit card reward program continues to be utilized. In fiscal year 2024-25, the Law Library generated \$41K in rewards -- \$414K since inception.

HIGHLIGHTS OF FISCAL YEAR 2025 and 2024 (Continued)

California Employer's Retirement Benefit Trust (CERBT)

At the end of FY 2014, the Board approved entering into an agreement with the California Public Employee's Retirement System Board of Administration (CalPERS Board) to establish a California Employers' Retirement Benefit Trust funded initially with \$2M to fund its Other Post-Employment Benefits (OPEB) liability for its current and future retirees. At the end of fiscal year 2023-24, the plan fiduciary net position was \$2.4M, a \$100K increase from last fiscal year primarily due to continued market stabilization. No disbursement was sought from the trust.

GASB 68 - Accounting and Financial Reporting for Pensions

GASB 68 requires the reporting of net pension liability or assets in accrual-based financial statements for the Law Library's Classic and PEPRA plan participants. It may also result in a corresponding pension expense or credit depending on factors such as service and interest cost, changes in benefit terms, employee contributions and projected earnings on plan investment. For fiscal year 2023-25 and 2022-24, the Law Library recognized an actuarially determined non-cash pension expense in the amount of \$718K and \$854K, respectively, and a net pension liability of \$5.3M and \$5.5M, respectively. The pension expense this fiscal year, as compared to last fiscal year, is due to a decrease of the Law Library's proportionate share of the net pension liability resulting from 9.3% investment earnings for CalPERS for the FY2023-24 period.

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

GASB 75 requires the reporting of net OPEB liability or assets in accrual based financial statements. It may also result in a corresponding OPEB expense depending on factors such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments. For fiscal year 2023-24 and 2022-23, the Law Library recognized an actuarially determined non-cash OPEB expense in the amount of \$395K and \$451K, respectively, and a net OPEB liability of \$4.9M and \$3.5M, respectively.

GASB 101 - Accounting and Financial Reporting for Compensated Absences

GASB 101 establishes standards for recognizing and measuring liabilities related to compensated absences, such as vacation and sick leave, ensuring accurate financial reporting for state and local governments. It aims to enhance the information needs of financial statement users by updating the recognition and measurement guidance. The requirements are effective for fiscal years beginning after December 15, 2023, with earlier application encouraged. In this first fiscal year of implementation, the Law Library recognized a non-cash compensated absence expense in the amount of \$36K, and a liability of \$155K for compensated absence due in one year and \$119K for compensated absences due in more than one year.

Friends of LA Law Library

The Friends of the Los Angeles County Law Library (Friends) is the fund-raising organization for the Law Library. Its activities raise the visibility of the Law Library's services and provide a much-needed additional base of financial support. For fiscal years 2024-25 and 2023-24, the Friends made generous contributions of \$225K and \$150K, respectively.

In fiscal year 2023-24, the Friends were determined to be a blended component unit of the Law Library. The accompanying financial statements reflect the financial activities of the Law Library and its blended component unit.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: 1) Management's Discussion and Analysis and 2) the Basic Financial Statements composed of four components: a) Statement of Net Position, b) Statement of Revenues, Expenses and Changes in Net Position, c) Statement of Cash Flows, and d) Notes to the Financial Statements.

Statement of Net Position

The statement of net position presents information on all the Law Library's assets, deferred outflows and inflows of resources, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Law Library is improving or deteriorating. The statement of net position can be found on page 13.

Statement of Revenues, Expenses and Change in Net Position

This statement presents information on the Law Library's revenues and expenses with the difference being the change in net position during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. The statement of revenues, expenses and changes in net position can be found on page 14.

Statement of Cash Flows

This statement presents detailed information on the Law Library's three main sources and uses of funds which are classified as operating, financing and investing activities. The statement of cash flows can be found on page 15.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the statement of net position, statement of revenues, expenses and change in net position and statement of cash flows. The notes to the financial statements can be found on pages 18 through 45 of this report.

FINANCIAL ANALYSIS

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

	2025	2024 Restated	2023 Restated
ASSETS			
Current and other assets	\$ 26,794,883	\$ 25,618,862	\$ 24,637,199
Capital assets (net)	<u>16,790,436</u>	<u>15,738,193</u>	<u>16,156,630</u>
Total assets	<u>43,585,319</u>	<u>41,357,055</u>	<u>40,793,829</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>3,648,483</u>	<u>3,841,763</u>	<u>4,722,167</u>
LIABILITIES			
Current liabilities	1,160,981	824,633	363,841
Other liabilities	<u>11,896,857</u>	<u>9,948,212</u>	<u>9,857,254</u>
Total liabilities	<u>13,057,838</u>	<u>10,772,845</u>	<u>10,221,095</u>
DEFERRED INFLOWS OF RESOURCES	<u>727,023</u>	<u>977,838</u>	<u>1,331,894</u>
NET POSITION			
Net investment in capital assets	14,979,766	15,144,733	15,363,556
Unrestricted	<u>18,469,175</u>	<u>18,303,402</u>	<u>18,599,451</u>
Total net position	<u>\$ 33,448,941</u>	<u>\$ 33,448,135</u>	<u>\$ 33,963,007</u>

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

Unrestricted net position of the Law Library increased in 2025 from \$18,303,402 to \$18,469,175.

FINANCIAL ANALYSIS (Continued)

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

	2025	2024 Restated	2023 Restated
Revenues:			
Program revenues:			
Court fees	\$ 9,287,659	\$ 8,324,520	\$ 7,285,121
Other operating revenues	1,007,597	836,930	798,317
General revenues:			
Investment income	980,434	971,560	547,750
Intergovernmental	-	-	3,813,769
Gain (loss) on sale of assets	1,478	-	-
Total revenues	<u>11,277,168</u>	<u>10,133,010</u>	<u>12,444,957</u>
Expenses:			
Salaries and benefits	6,143,750	6,204,314	6,070,224
Depreciation and amortization	2,699,654	2,503,658	2,368,823
Other operating expenses	2,324,866	2,141,629	2,302,133
Interest expense	108,092	42,758	-
Total expenses	<u>11,276,362</u>	<u>10,892,359</u>	<u>10,741,180</u>
Change in net position	<u>806</u>	<u>(759,349)</u>	<u>1,703,777</u>
Net position - beginning, as previously presented	33,448,135	33,963,007	32,259,230
Restatements	<u>-</u>	<u>244,477</u>	<u>-</u>
Net position - beginning, restated	<u>33,448,135</u>	<u>34,207,484</u>	<u>32,259,230</u>
Net position - ending	<u>\$ 33,448,941</u>	<u>\$ 33,448,135</u>	<u>\$ 33,963,007</u>

BUDGETARY HIGHLIGHTS

The comparison of Fiscal Year 2025 actual results of operations against budget and the explanation of significant variance is presented below:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Program revenues:			
Court fees	\$ 7,700,000	\$ 9,287,659	\$ 1,587,659
Other operating revenues	490,331	1,007,597	517,266
General revenues:			
Investment income	682,152	980,434	298,282
Gain (loss) on sale of assets	<u>-</u>	<u>1,478</u>	<u>1,478</u>
Total revenues	<u>8,872,483</u>	<u>11,277,168</u>	<u>2,404,685</u>
Expenses:			
Salaries and benefits	6,400,001	6,143,750	256,251
Depreciation and amortization	2,525,261	2,699,654	(174,393)
Other operating expenses	2,130,722	2,324,866	(194,144)
Interest expense	<u>-</u>	<u>108,092</u>	<u>(108,092)</u>
Total expenses	<u>11,055,984</u>	<u>11,276,362</u>	<u>(220,378)</u>
Change in net position	<u>\$ (2,183,501)</u>	<u>806</u>	<u>\$ 2,184,307</u>
Net position - beginning, restated		<u>33,448,135</u>	
Net position - ending		<u>\$ 33,448,941</u>	

The actual change in net position differed from budget by \$2.2 million.

The favorable variance in operating revenues was due primarily to higher-than-expected court fees. The favorable variance in salaries and benefits was primarily due to the Law Library's non-cash pension expenses resulting from GASB 68 year-end entries as well as other post-employment benefit expenses resulting from GASB 75 year-end entries. Expenses resulting from the blended component unit contributed to the unfavorable variance in other operating expenses.

CAPITAL ASSETS

The Law Library had \$16,790,436 and \$15,738,193 invested in capital assets as of June 30, 2025 and 2024, respectively. The following schedule summarizes capital assets held by the Law Library:

Additional information on the Law Library's capital assets can be found in Note 5, pages 26 and 27 of this report.

	Balance June 30, 2025	Balance June 30, 2024	Balance June 30, 2023 Restated
Capital assets, not being depreciated:	\$ 803,751	\$ 749,532	\$ 696,192
Capital assets, being depreciated, amortized:	83,502,839	79,805,161	77,773,280
Accumulated depreciation/amortization	<u>(67,516,154)</u>	<u>(64,816,500)</u>	<u>(62,312,842)</u>
Capital assets, being depreciated/amortized, net	<u>15,986,685</u>	<u>14,988,661</u>	<u>15,460,438</u>
 Total capital assets, net	 <u>\$ 16,790,436</u>	 <u>\$ 15,738,193</u>	 <u>\$ 16,156,630</u>

Contacting the Los Angeles County Law Library's Financial Management

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

BASIC FINANCIAL STATEMENTS

LOS ANGELES COUNTY LAW LIBRARY | JUNE 30, 2025 AND 2024

Statement of Net Position

	Business-Type Activities	
	2025	2024 Restated
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 22,244,573	\$ 21,025,146
Restricted cash	318,470	318,470
Investments	2,298,601	2,347,020
Accounts receivable	1,632,295	1,565,721
Prepaid items	300,944	362,505
Total current assets	<u>26,794,883</u>	<u>25,618,862</u>
Noncurrent assets:		
Nondepreciable capital assets	803,751	749,532
Depreciable capital assets, net	<u>15,986,685</u>	<u>14,988,661</u>
Total noncurrent assets	<u>16,790,436</u>	<u>15,738,193</u>
Total assets	<u>43,585,319</u>	<u>41,357,055</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	2,106,925	3,154,533
Other postemployment benefits related	<u>1,541,558</u>	<u>687,230</u>
Total deferred outflows of resources	<u>3,648,483</u>	<u>3,841,763</u>
LIABILITIES		
Current liabilities:		
Accounts payable	236,317	165,770
Other current liabilities	21,187	18,816
Credit cards payable	272,508	421,106
Compensated absences, due in one year	155,198	26,941
Subscription liabilities, due in one year	<u>475,771</u>	<u>192,000</u>
Total current liabilities	<u>1,160,981</u>	<u>824,633</u>
Noncurrent liabilities:		
Compensated absences, due in more than one year	118,689	289,503
Borrowers' deposits	206,608	191,541
Net pension liability	5,316,493	5,501,413
Net other postemployment benefits liability	4,920,168	3,564,295
Subscription liabilities	<u>1,334,899</u>	<u>401,460</u>
Total noncurrent liabilities	<u>11,896,857</u>	<u>9,948,212</u>
Total liabilities	<u>13,057,838</u>	<u>10,772,845</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	352,788	497,433
Other postemployment benefits related	<u>374,235</u>	<u>480,405</u>
Total deferred inflows of resources	<u>727,023</u>	<u>977,838</u>
NET POSITION		
Net investment in capital assets	14,979,766	15,144,733
Unrestricted	<u>18,469,175</u>	<u>18,303,402</u>
Total net position	<u>\$ 33,448,941</u>	<u>\$ 33,448,135</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

LOS ANGELES COUNTY LAW LIBRARY | FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Statement of Revenues, Expenses and Changes in Net Position

	Business-Type Activities	
	2025	2024 Restated
Operating revenues:		
Charges for services:		
Court fees	\$ 9,287,659	\$ 8,324,520
Annual fees	207,599	205,534
Copy center and document delivery	43,326	38,588
Contributions (net of \$80K fundraising expenses)	295,545	206,746
Other operating revenues	<u>461,127</u>	<u>386,062</u>
Total operating revenues	<u>10,295,256</u>	<u>9,161,450</u>
Operating expenses:		
Salaries and benefits	6,143,750	6,204,314
Depreciation and amortization	2,699,654	2,503,658
Services and supplies	1,624,121	1,451,884
Insurance	421,168	416,586
Utilities	215,895	216,604
Other operating expenses	<u>63,682</u>	<u>56,555</u>
Total operating expenses	<u>11,168,270</u>	<u>10,849,601</u>
Operating income (loss)	<u>(873,014)</u>	<u>(1,688,151)</u>
Nonoperating revenues (expenses):		
Investment income	980,434	971,560
Gain (loss) on sale of assets	1,478	-
Interest expense	<u>(108,092)</u>	<u>(42,758)</u>
Total nonoperating revenues (expenses)	<u>873,820</u>	<u>928,802</u>
Change in net position	<u>806</u>	<u>(759,349)</u>
Net position - beginning, as previously reported	33,448,135	33,963,007
Restatements	<u>-</u>	<u>244,477</u>
Net position - beginning, restated	<u>33,448,135</u>	<u>34,207,484</u>
Net position - ending	<u>\$ 33,448,941</u>	<u>\$ 33,448,135</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

LOS ANGELES COUNTY LAW LIBRARY | FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Statement of Cash Flows

	Business-Type Activities	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from court fees and services	\$ 9,409,026	\$ 8,949,680
Cash payments to employees for services	(5,070,518)	(5,223,997)
Cash payments to suppliers for goods and services	(2,263,305)	(2,224,611)
Cash received from other operating revenues	756,672	592,808
Net cash provided by (used for) operating activities	<u>2,831,875</u>	<u>2,093,880</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on SBITA liability	(393,058)	(203,664)
Acquisition of capital assets	(2,141,629)	(2,085,221)
Proceeds from the sale of assets	1,478	-
Interest payments	(108,092)	(38,708)
Net cash provided by (used for) capital and related financing activities	<u>(2,641,301)</u>	<u>(2,327,593)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments to acquire Treasury securities	(1,517,900)	(743,220)
Receipts from sale of matured Treasury securities	1,803,859	820,000
Interest received	742,894	845,528
Net cash provided by (used for) investing activities	<u>1,028,853</u>	<u>922,308</u>
Net increase (decrease) in cash and cash equivalents	1,219,427	688,595
Cash and cash equivalents - beginning	<u>21,343,616</u>	<u>20,655,021</u>
Cash and cash equivalents - ending	<u>\$ 22,563,043</u>	<u>\$ 21,343,616</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

LOS ANGELES COUNTY LAW LIBRARY | FOR THE YEAR ENDED JUNE 30, 2025 AND 2024
Statement of Cash Flows (Continued)

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (873,014)	\$ (1,688,151)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation and amortization	2,699,654	2,503,658
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(66,574)	130,669
(Increase) decrease in prepaid items	61,561	(82,982)
(Increase) decrease in deferred outflows of resources	193,280	880,404
Increase (decrease) in accounts payable	(78,051)	261,832
Increase (decrease) in other current liabilities	2,371	7,982
Increase (decrease) in compensated absences	(42,557)	(10,207)
Increase (decrease) in borrowers' deposits	15,067	(11,463)
Increase (decrease) in net pension liability	(184,920)	439,702
Increase (decrease) in other postemployment benefits liability	1,355,873	16,492
Increase (decrease) in deferred inflows of resources	<u>(250,815)</u>	<u>(354,056)</u>
Net cash provided by (used for) operating activities	<u>\$ 2,831,875</u>	<u>\$ 2,093,880</u>
Reconciliation of cash to Statement of Net Position:		
Cash and cash equivalents	\$ 22,244,573	\$ 21,025,146
Restricted cash	<u>318,470</u>	<u>318,470</u>
Total cash and cash equivalents	<u>\$ 22,563,043</u>	<u>\$ 21,343,616</u>
Noncash item from investing activities:		
Unrealized gain on investment	<u>\$ 133,921</u>	<u>\$ 147,811</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – ORGANIZATION

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

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

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

A. Reporting Entity

The reporting entity consists of the Library and its blended component unit, Friends of the Los Angeles County Law Library (the Friends of the Library). Blended component units are legally separate organizations for which the Library is financially accountable or organizations whose nature and significant relationship are such that exclusion would cause the Law Library's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the blended component unit's board, and (i) either the Law Library's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the Library. The blended component unit, although a legally separate entity, is reported in the financial statements using the blended presentation method because it provides services exclusively or almost exclusively to the Library and a financial benefit relationship exists between the Library and the blended component unit.

The blended component unit, the Friends of the Library, a non-profit, benefit corporation, is governed by a board whose majority comprises Library Trustees. The specific purpose of the Friends of the Library is to support the Law Library's programs, services, and collections by raising funds for the Library to provide an additional base of financial support.

The Friends of the Library does not issue separate financial statements. The accompanying financial statements reflect the financial activities of the Law Library and its blended component unit.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Accounting and Measurement Focus

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

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

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

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

B. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents have been defined as deposits and highly liquid investments with maturity of 90 days or less at the date of purchase. As of June 30, 2025 and 2024, cash and cash equivalents consisted of:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 22,244,573	\$ 21,025,146
Cash held for deposits	<u>318,470</u>	<u>318,470</u>
 Total cash and cash equivalents	 <u>\$ 22,563,043</u>	 <u>\$ 21,343,616</u>

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

C. Accounts Receivables

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

D. Prepaid Items

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**E. Capital Assets and Depreciation**

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

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

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

F. Software Subscription Arrangements

The Law Library has subscriptions for various digital content applications. The Law Library recognizes subscription-based information technology arrangement (SBITA) liabilities and intangible right-to-use software arrangement assets in the government-wide financial statements as required by Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. At the commencement of a subscription arrangement, the Law Library initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of the payments made. The intangible right-to-use software arrangement asset is initially measured as the initial amount of the SBITA liability, adjusted for payments made at or before the commencement of the subscription term. Subsequently, the intangible right-to-use software arrangement asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the Law Library determines (1) the rate it uses to discount the expected SBITA payments to present value, (2) the SBITA term, and (3) the SBITA payments.

- The Law Library uses the interest rate charged by the SBITA vendors as the discount rate. When the interest rate charged by the SBITA vendors is not provided, the Law Library generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the non-cancellable period of the arrangement. SBITA payments included in the measurement of the SBITA liability are composed of fixed payments made during the subscription term.
- The Law Library monitors changes in circumstances that would require a remeasurement of its SBITA liability and related asset and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability.

SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the Statement of Net Position.

G. Deferred Outflows of Resources and Deferred Inflows of Resources

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Pensions

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

The following timeframes are used for pension reporting:

<u>CalPERS</u>	
For the year ended	June 30, 2025
Valuation date	June 30, 2023
Measurement date	June 30, 2024
Measurement period	July 1, 2023 to June 30, 2024

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

I. Postemployment Benefits Other Than Pensions (OPEB)

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

The following timeframes are used for OPEB reporting:

<u>OPEB</u>	
For the year ended	June 30, 2025
Valuation date	June 30, 2025
Measurement date	June 30, 2025
Measurement period	July 1, 2024 to June 30, 2025

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Net Position

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

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvements of the assets.

Restricted – This category represents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. There is no restricted net position reported at June 30, 2024.

Unrestricted – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

K. Use of Estimates

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

L. Compensated Absences

The Law Library recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or otherwise settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the statement of net position.

The liability is measured based on leave balances earned as of year-end and current pay rates and includes salary-related benefits, such as employer payroll taxes.

Vacation

The Law Library's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The Law Library's policy permits employees to accumulate earned but unused sick leave. For employees hired prior to May 31, 2011, unused sick leave may be paid out at a rate of six days per year of service with a maximum of 90 days upon separation. For employees hired after May 31, 2011, sick leave lapses upon separation from service, meaning no monetary obligation exists. However, a liability for the estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences. The estimated value of sick leave is calculated based on a four-year historical usage average to determine the portion more likely than not to be used as paid time off.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Pronouncements

New Accounting Pronouncements Adopted

Governmental Accounting Standards Board Statement No. 101

Governmental Accounting Standards Board Statement No. 101 – For the year ended June 30, 2025, the Law Library implemented Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. GASB Statement No. 101 establishes uniform accounting and financial reporting requirements for the recognition and measurement of compensated absences. These changes were incorporated in the Law Library’s financial statements as a restatement of the June 30, 2024 balances. The effects of these changes can be found at Note 12.

NOTE 3 – CASH AND CASH EQUIVALENTS AND INVESTMENTS

As of June 30, 2025 and 2024, cash and investments consisted of:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents:		
Cash on hand and in bank	\$ 5,008,782	\$ 4,421,352
Local Agency Investment Fund	420,099	401,400
County pooled investment fund	<u>16,815,692</u>	<u>16,202,394</u>
Total cash and cash equivalents	<u>22,244,573</u>	<u>21,025,146</u>
Restricted cash		
Deposits held with Los Angeles County Treasurer	<u>318,470</u>	<u>318,470</u>
Total restricted cash and investments	<u>318,470</u>	<u>318,470</u>
Investments:		
U.S. Treasury securities	<u>2,298,601</u>	<u>2,347,020</u>
Total investments	<u>2,298,601</u>	<u>2,347,020</u>
Total cash and investments	<u>\$ 24,861,644</u>	<u>\$ 23,690,636</u>

A. External Investment Pools

The Law Library is a voluntary participant in the Local Agency Investment Fund (LAIF), an investment pool regulated by the California State Treasury through which each city, district or agency may invest up to \$40 million. As of June 30, 2025 and 2024, the total market value of LAIF, including accrued interest, was approximately \$24 billion and \$22 billion. The Law Library's proportionate share of that value as of June 30, 2025 and 2024 was \$420,099 and \$401,400. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty-four (24) hours without loss of interest. LAIF issues a financial report that may be obtained from the California State Treasurer’s website.

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

NOTE 3 – CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. External Investment Pools (Continued)

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

Funds deposited in the Los Angeles County Treasury Pool were in the amount of \$17,134,162 and \$16,520,864 as of June 30, 2025 and 2024, respectively.

All investments are reported at fair value. Net changes in the fair value of investments are reflected as nonoperating revenue in the Statement of Revenues, Expenses and Changes in Net Position. The Los Angeles County Treasury Pool issues a financial report that may be obtained from the County's website.

C. Risk

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

D. Interest Rate Risk

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

June 30, 2025		<u>Remaining Maturity (in Months)</u>		
<u>Investment Type</u>	<u>Total</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>
U.S. Treasury Securities	\$ 2,298,601	\$ 798,933	\$ 1,499,668	\$ -
Total	<u>\$ 2,298,601</u>	<u>\$ 798,933</u>	<u>\$ 1,499,668</u>	<u>\$ -</u>

June 30, 2024		<u>Remaining Maturity (in Months)</u>		
<u>Investment Type</u>	<u>Total</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>
U.S. Treasury Securities	\$ 2,347,020	\$ 1,585,535	\$ 761,485	\$ -
Total	<u>\$ 2,347,020</u>	<u>\$ 1,585,535</u>	<u>\$ 761,485</u>	<u>\$ -</u>

NOTE 3 – CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

E. Credit Risk

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

<i>June 30, 2025</i>		Minimum Legal Rating	Rating as of Year-End	
Investment Type	Fair Value		AAA	Not Rated
U.S. Treasury Securities	\$ 2,298,601	N/A	\$ 2,298,601	\$ -
Total	\$ 2,298,601		\$ 2,298,601	\$ -

<i>June 30, 2024</i>		Minimum Legal Rating	Rating as of Year-End	
Investment Type	Fair Value		AAA	Not Rated
U.S. Treasury Securities	\$ 2,347,020	N/A	\$ 2,347,020	\$ -
Total	\$ 2,347,020		\$ 2,347,020	\$ -

F. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributable to the magnitude of the Law Library's investment in a single issuer. As of June 30, 2025 and 2024, there were no investments in any one issuer (other than U.S. Treasury securities and external investment pools) that represent 5% of more of total investments.

G. Custodial Credit Risk

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

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

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

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

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

As of June 30, 2025 and 2024, the Law Library was not exposed to custodial credit risk.

NOTE 4 – FAIR VALUE MEASUREMENTS

As of June 30, 2025 and 2024, investments are reported at fair value. The fair value of the Library’s investments is based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The law Library's investment in US Treasury Securities' fair value measurements on a recurring basis and the levels input with GASB 72 fair value hierarchy as of June 30, 2025 were both Level 2 (significant other observable input). The valuation is based on Institutional Bond Quotes on various market and industry inputs.

The Law Library's investments in LAIF and LA County Treasury Pool as of June 30, 2025 and 2024 are reported at the Library's pro-rata share of the amortized cost provided by LAIF and Los Angeles County Treasury Pool for the entire portfolio. This amount approximates fair value.

NOTE 5 – CAPITAL ASSETS

Summary of changes in capital assets for the year ended June 30, 2025 and 2024 are as following:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets not being depreciated:				
Land	\$ 580,333	\$ -	\$ -	\$ 580,333
Capital works in process	169,199	54,219	-	223,418
Total capital assets not being depreciated	<u>749,532</u>	<u>54,219</u>	-	<u>803,751</u>
Capital assets being depreciated/amortized:				
Building and improvements	12,400,678	104,054	-	12,504,732
Books and reference materials	62,479,566	1,614,570	-	64,094,136
Furniture, fixtures and other equipment	2,062,080	74,678	-	2,136,758
Computer equipment and software	1,276,689	294,108	-	1,570,797
Intangible right-to-use subscription asset	1,586,148	1,610,268	-	3,196,416
Total capital assets being depreciated/amortized	79,805,161	3,697,678	-	83,502,839
Total accumulated depreciation/amortization	<u>(64,816,500)</u>	<u>(2,699,654)</u>	-	<u>(67,516,154)</u>
Total capital assets being depreciated/amortized, net	<u>14,988,661</u>	<u>998,024</u>	-	<u>15,986,685</u>
Total capital assets, net	<u>\$ 15,738,193</u>	<u>\$ 1,052,243</u>	<u>\$ -</u>	<u>\$ 16,790,436</u>

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Notes to the Basic Financial Statements

NOTE 5 – CAPITAL ASSETS (Continued)

	Balance July 1, 2023 Restated	Additions	Deletions	Balance June 30, 2024
Capital assets not being depreciated:				
Land	\$ 580,333	\$ -	\$ -	\$ 580,333
Construction in progress	115,859	53,340	-	169,199
Total capital assets not being depreciated	<u>696,192</u>	<u>53,340</u>	<u>-</u>	<u>749,532</u>
Capital assets being depreciated/amortized:				
Building and improvements	12,366,979	33,699	-	12,400,678
Books and reference materials	60,581,262	1,898,304	-	62,479,566
Furniture, fixtures and other equipment	2,062,080	-	-	2,062,080
Computer equipment and software	1,176,811	99,878	-	1,276,689
Intangible right-to-use subscription asset	1,586,148	-	-	1,586,148
Total capital assets being depreciated/amortized	<u>77,773,280</u>	<u>2,031,881</u>	<u>-</u>	<u>79,805,161</u>
Total accumulated depreciation/amortization	<u>(62,312,842)</u>	<u>(2,503,658)</u>	<u>-</u>	<u>(64,816,500)</u>
Total capital assets being depreciated/amortized, net	<u>15,460,438</u>	<u>(471,777)</u>	<u>-</u>	<u>14,988,661</u>
Total capital assets, net	<u>\$ 16,156,630</u>	<u>\$ (418,437)</u>	<u>\$ -</u>	<u>\$ 15,738,193</u>

Depreciation/amortization expense for the year ended June 30, 2025 and 2024 was \$2,699,654 and \$2,503,658, respectively.

NOTE 6 – LONG- TERM OBLIGATIONS

A summary of changes in long-term obligations for the years ended June 30, 2025 and 2024 are as follows:

Business- Type Activities	Balance June 30, 2024			Balance June 30, 2025	Due Within One Year	Due in More Than One Year
	Restated	Additions	Deletions			
Compensated absences*	\$ 316,444	\$ -	\$ (42,557)	\$ 273,887	\$ 155,198	\$ 118,689
Subscription liability	593,460	1,610,268	(393,058)	1,810,670	475,771	1,334,899
Total	<u>\$ 909,904</u>	<u>\$ 1,610,268</u>	<u>\$ (435,615)</u>	<u>\$ 2,084,557</u>	<u>\$ 630,969</u>	<u>\$ 1,453,588</u>

*The compensated absence activity shown in the table above is presented on a net increase (decrease) basis, as permitted by GASB Statement No. 101

Business- Type Activities	Balance June 30, 2023			Balance June 30, 2024	Due Within One Year	Due in More Than One Year
	Restated	Additions Restated	Deletions			
Compensated absences	\$ 279,625	\$ 97,150	\$ (60,331)	\$ 316,444	\$ 26,941	\$ 289,503
Subscription liability	797,124	-	(203,664)	593,460	192,000	401,460
Total	<u>\$ 1,076,749</u>	<u>\$ 97,150</u>	<u>\$ (263,995)</u>	<u>\$ 909,904</u>	<u>\$ 218,941</u>	<u>\$ 690,963</u>

NOTE 6 – LONG- TERM OBLIGATIONS (Continued)

A. Subscription Based Information Technology Arrangements (SBITAs)

The Law Library implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2024. The Law Library has two digital content arrangements that require recognition under GASB No. 96. The Law Library now recognizes subscription-based information technology arrangement (SBITA) liabilities and intangible right-to-use software arrangement assets for the digital content arrangements. The software amortization expense is included within expenditures on the Statement of Revenues, Expenses and Changes in Net Position related to the Law Library’s SBITAs, which are included as intangible right-to-use subscription assets in the Law Library’s capital assets.

The first digital content arrangement that the Law Library has is a 5-year agreement, initiated in fiscal year 2019, with monthly payments that range from \$16,000 to \$16,975. At the end of the arrangement, Lexis Nexis agreed to extend the term for an additional three years through June 2027. An interest rate of 5.50% was used to determine the present value of the intangible right-to-use asset and SBITA liability. An initial SBITA liability in the amount of \$797,124 was recorded when GASB 96 was implemented. As of June 30, 2025 and 2024, the SBITA liability’s carrying amount decreased to \$401,460 and \$593,460. As of the years ended June 30, 2025 and 2024, the intangible right-to-use-asset was valued at \$1,586,148, with accumulated amortization of \$1,189,611 and \$991,343, respectively.

The future principal and interest SBITA payments as of June 30, 2025 and 2024, are as follows:

Fiscal year ended June 30,	Principal	Interest	Fiscal year ended June 30,	Principal	Interest
2026	\$ 197,760	\$ 17,095	2025	\$ 192,000	\$ 27,800
2027	203,700	6,069	2026	197,760	17,095
2028	-	-	2027	203,700	6,069
Total	<u>\$ 401,460</u>	<u>\$ 23,164</u>	Total	<u>\$ 593,460</u>	<u>\$ 50,964</u>

The second digital content arrangement that the Law Library has is a 5-year agreement, initiated in fiscal year 2025, with annual payments that range from \$375,129 to \$406,052. An interest rate of 8.00% was used to determine the present value of the intangible right-to-use asset and SBITA liability. An initial SBITA liability in the amount of \$1,610,268 was recorded. As of June 30, 2025, the SBITA liability’s carrying amount decreased to \$1,409,211. As of the year ended June 30, 2025, the intangible right-to-use-asset was valued at \$1,368,728, with accumulated amortization of \$241,540.

The future principal and interest SBITA payments as of June 30, 2025 are as follows:

Fiscal year ended June 30	Principal	Interest
2026	\$ 278,011	\$ 102,746
2027	308,987	79,387
2028	342,687	53,451
2029	379,351	24,713
2030	<u>100,174</u>	<u>1,339</u>
Total	<u>\$ 1,409,210</u>	<u>\$ 261,636</u>

NOTE 7 – RETIREMENT PLAN

A. General Information about the Pension Plan Description

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and the Law Library's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

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

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the California Public Employees' Retirement Law. The Plans' provisions and benefits in effect as of June 30, 2025 are summarized as follows:

	Miscellaneous Plan	
	1st Tier	PEPRA (Public Employees' Pension Reform Act)
Hire date	Prior to January 1, 2013	On of after January 1, 2013
Benefit formula	2.5% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50 to 55	52 to 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rate	8.000%	8.250%
Required employer contribution rate	15.610%	8.630%

NOTE 7 – RETIREMENT PLAN (Continued)

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

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

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

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

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The Library's required contribution for the unfunded liability was \$500,881 and \$398,411 for the fiscal years ended June 30, 2025 and 2024.

Employees Covered by Benefit Terms

As of June 30, 2022 and 2023, the valuation date, the following number of employees were covered by the benefit terms:

	2023		2022	
	Classic	PEPRA	Classic	PEPRA
Active employees	14	31	16	25
Transferred and terminated employees	23	19	24	14
Retired employees and beneficiaries	60	-	59	-
Total	97	50	99	39

NOTE 7 – RETIREMENT PLAN (Continued)

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

Employees Covered by Benefit Terms (Continued)

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Law Library is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

For the years ended June 30, 2024 and 2025, contributions made to the Plan were as follows:

	2025	2024
Contributions-employer	\$ 738,061	\$ 738,142
Contributions-employee	234,937	250,233

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

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2023 valuation was rolled forward to determine the June 30, 2024 total pension liability and the June 30, 2022 valuation was rolled forward to determine the June 30, 2023 total pension liability based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.90% for June 30, 2023 and 2022
Inflation	2.30% for June 30, 2023 and 2022
Payroll growth	2.80% for June 30, 2023 and 2022
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection. Allowance floor and purchasing Power applies, 2.30% thereafter

¹ The mortality table used for June 30, 2023 and 2022 was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

NOTE 7 – RETIREMENT PLAN (Continued)

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

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

Long-Term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class for 2024 are as follows:

Asset Class ¹	Assumed Asset	
	Allocation	Real Return ^{1,2}
Global Equity - Cap-weighted	30.00%	4.5%
Global Equity - Non-cap-weighted	12.00%	3.8%
Private Equity	13.00%	7.3%
Treasury	5.00%	0.3%
Mortgage-backed Securities	5.00%	0.5%
Investment Grade Corporates	10.00%	1.6%
High Yield	5.00%	2.3%
Emerging Market Debt	5.00%	2.5%
Private Debt	5.00%	3.6%
Real Assets	15.00%	3.2%
Leverage	-5.00%	-0.6%
	<u>100.00%</u>	

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90% for 2023 and 2024. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 7 – RETIREMENT PLAN (Continued)

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

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

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

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

Plan's Aggregate Net Pension Liability (Asset)			
Measurement Date	Discount Rate -1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 7.90%
June 30, 2024	\$ 9,375,242	\$ 5,316,493	\$ 1,975,545

Plan's Aggregate Net Pension Liability (Asset)			
Measurement Date	Discount Rate -1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 7.90%
June 30, 2023	\$ 9,249,488	\$ 5,501,413	\$ 2,416,425

Pension Plan Fiduciary Net Position

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

Proportionate Share of Net Pension Liability and Pension Expense

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)=(a)-(b)
Balance at 6/30/23 (Valuation Date)	\$ 27,713,073	\$ 22,211,660	\$ 5,501,413
Balance at 6/30/24 (Measurement Date)	30,078,093	24,761,600	5,316,493
Net Changes during 2023-2024	2,365,020	2,549,940	(184,920)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c)=(a)-(b)
Balance at 6/30/22 (Valuation Date)	\$ 26,778,053	\$ 21,716,342	\$ 5,061,711
Balance at 6/30/23 (Measurement Date)	27,713,073	22,211,660	5,501,413
Net Changes during 2022-2023	935,020	495,318	439,702

NOTE 7 – RETIREMENT PLAN (Continued)

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

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

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool for the measurement period ended June 30, 2024.

1. In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2023). The risk pool's fiduciary net position (FNP) subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
2. Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2024). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2024, less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period.
3. The individual plan's TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan's share of the actuarial accrued liability. FNP is allocated based on the rate plan's share of the market value assets.
4. Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
5. The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
6. The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

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

The Law Library's proportionate share of the net pension liability was as follows for the year's ended.

2025		2024	
Measurement Date		Measurement Date	
June 30, 2023	0.04410%	June 30, 2022	0.04382%
June 30, 2024	<u>0.04380%</u>	June 30, 2023	<u>0.04410%</u>
Change - Increase (Decrease)	<u><u>0.00030%</u></u>	Change - Increase (Decrease)	<u><u>-0.00028%</u></u>

For the years ended June 30, 2025 and 2024, the Law Library recognized pension expense in the amount of \$1,516,043 and \$1,591,926 for the CalPERS plan, respectively.

NOTE 7 – RETIREMENT PLAN (Continued)

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

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

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). The EARSL for PERF C for the measurement period is 3.8 years, which was obtained for the 2023-24 measurement period by dividing the total service years of 630,177 (the sum of remaining service lifetimes of the active employees) by 166,163 (the total number of participants: active, inactive, and retired) in PERF C. For the measurement period 2022-23, the EARSL for PERF C was determined by dividing the total service years of 600,538 (the sum of remaining service lifetimes of the active employees) by 160,073 (the total number of participants: active, inactive, and retired). Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

At June 30, 2025 and 2024, the Law Library has deferred outflows and deferred inflows of resources related to pensions as follows:

	2025		2024	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Contributions made after the measurement date	\$ 797,998	\$ -	\$ 738,061	\$ -
Changes of assumptions	136,645	-	332,145	-
Difference between expected and actual experience	459,658	(17,937)	281,041	(43,596)
Net difference between projected and actual earning on pension plan investments	306,064	-	890,729	-
Change in employer's proportion	406,560	-	912,557	-
Difference between the Library's contributions and proportionate share of contributions	-	(334,851)	-	(453,837)
Total	\$ 2,106,925	\$ (352,788)	\$ 3,154,533	\$ (497,433)

\$797,998 and \$738,061 reported as deferred outflows of resources related to pensions for the fiscal years ended June 30, 2025 and 2024, respectively, resulting from the Law Library's contributions subsequent to the measurement date will be recognized as a reduction of the collective net pension liability in the years ending June 30, 2026 and 2025.

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

Year Ending	Deferred Outflows/(Inflows) of Resources	Year Ending	Deferred Outflows/(Inflows) of Resources
2026	\$ 467,498	2025	\$ 750,119
2027	613,549	2026	498,493
2028	(20,023)	2027	644,868
2029	(104,885)	2028	25,559
2030	-	2029	-
Total	\$ 956,139	Total	\$ 1,919,039

C. Payable to the Pension Plan

As of June 30, 2025 and 2024, the Law Library did not have outstanding amounts of contributions due to the pension plan.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

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

Description of Retiree Benefits

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

	2025			2024	
	SEIU	Non-represented		SEIU	Non-represented
Benefits types provided	Medical only*	Medical only*	Benefits types provided	Medical only*	Medical only*
Duration of benefits	Lifetime	Lifetime	Duration of benefits	Lifetime	Lifetime
Required service	5 Years	5 Years	Required service	5 Years	5 Years
Minimum age	50	50	Minimum age	50	50
Dependent coverage	Yes	Yes	Dependent coverage	Yes	Yes
Library contribution %	100% up to cap	100% up to cap	Library contribution %	100% up to cap	100% up to cap
Library medical cap	Employee Only: Up to \$700 per month	Employee Only: Up to \$700 per month	Library medical cap	Employee Only: Up to \$650 per month	Employee Only: Up to \$650 per month
	Employee + 1: Up to \$1,000 per month	Employee + 1: Up to \$1,000 per month		Employee + 1: Up to \$950 per month	Employee + 1: Up to \$950 per month
	Employee + 2 more: Up to \$1,200 per month	Employee + 2 more: Up to \$1,200 per month		Employee + 2 more: Up to \$1,150 per month	Employee + 2 more: Up to \$1,150 per month

* Those hired prior to 7/1/08 receive dental coverage at 100% employer paid cost for employee and 50% employer paid cost for dependents

* Those hired prior to 7/1/08 receive dental coverage at 100% employer paid cost for employee and 50% employer paid cost for dependents

Employees Covered by Benefit Terms

At June 30, 2025 and 2023 (valuation date), the following employees were covered by the benefit terms of the Plan:

Category	2025	2023
Active employees	42	39
Inactive employees or beneficiaries currently receiving benefit	34	34
Inactive employees entitled to but not yet receiving benefit payment	-	-
Total	76	73

Contributions and Funding Policy

The contribution requirements of plan members and the Law Library are established and may be amended by the Board of Trustees. During the fiscal year 2014, the Law Library joined the California Employers' Retiree Benefit Trust (CERBT) program and contributed \$2,000,000 to the Plan. At June 30, 2025 and 2024, the CERBT account balance was \$2,598,832 and 2,489,768 respectively.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

B. Net OPEB Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2025 valuation and the June 30, 2023 valuation was rolled forward to determine the June 30, 2025 total OPEB liabilities based on the following actuarial methods and assumptions:

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

The total OPEB liability for the June 30, 2025 and 2024 measurement date was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry-Age Normal Cost Method
Inflation	2.50%
Salary Increases	2.75% per year
Investment rate of return	6.00%; based on assumed long-term return on plan assets assuming 100% funding through CERBT using the Building Block Method
	6.25%; based on assumed long-term return on plan assets assuming 100% funding through CERBT using the Building Block Method
Healthcare cost trend rates	4% per year
Mortality Rate Table	Based on 2021 CalPERS Mortality for Miscellaneous and Schools Employees for 2023
	Based on 2021 CalPERS Mortality for Miscellaneous and Schools Employees

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) was used and developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage using geometric means and by adding expected inflation.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

C. Net OPEB Liability (Continued)

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

The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized in the following table as of June 30, 2025 and 2024, the measurement date:

2025		
Asset Class Component	Percentage of Portfolio	Assumed Growth Return
All Equities	34%	7.250%
All Fixed Income	41%	4.250%
Real Estate Investment Trusts	17%	7.250%
All Commodities	3%	7.250%
Treasury Inflation Protected Securities (TIPS)	5%	3.000%
Total	100%	
2024		
Asset Class Component	Percentage of Portfolio	Assumed Growth Return
All Equities	40%	7.545%
All Fixed Income	43%	4.250%
Real Estate Investment Trusts	8%	7.250%
All Commodities	4%	7.545%
Treasury Inflation Protected Securities (TIPS)	5%	3.000%
Total	100%	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.00% and 6.25% for the measurement date June 30, 2025 and 2024, respectively. The projection of cash flows used to determine the discount rate assumed that the Law Library contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was determined to be the long-term expected rate of return on OPEB plan investments.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

B. Net OPEB Liability (Continued)

Change in the Net OPEB Liability

The following table shows the changes in net OPEB liability recognized over the measurement period of July 1, 2024 to June 30, 2025.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)=(a)-(b)
Balance at June 30, 2024	\$ 6,054,063	\$ 2,489,768	\$ 3,564,295
Changes Recognized for the Measurement Period:			
Service cost	170,487	-	170,487
Interest on the total OPEB liability	372,830	-	372,830
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	150,863	(150,863)
Changes of assumptions	-	-	-
Contributions from the employer	-	198,058	(198,058)
Contributions from the employee	-	-	-
Actual investment income	-	-	-
Actual payments from trust	(150,000)	(150,000)	-
Actual payments from employer	(198,058)	(198,058)	-
Administrative expenses	-	(1,922)	1,922
Experience (gains)/losses	1,051,917	-	1,051,917
Changes in assumptions	217,761	-	217,761
Investment gains/(losses)	-	110,123	(110,123)
Net Changes	<u>1,464,937</u>	<u>109,064</u>	<u>1,355,873</u>
Balance at June 30, 2025	<u>\$ 7,519,000</u>	<u>\$ 2,598,832</u>	<u>\$ 4,920,168</u>

The following table shows the changes in net OPEB liability recognized over the measurement period of July 1, 2023 to June 30, 2024.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)=(a)-(b)
Balance at June 30, 2023	\$ 5,849,843	\$ 2,302,040	\$ 3,547,803
Changes Recognized for the Measurement Period:			
Service cost	165,924	-	165,924
Interest on the total OPEB liability	360,724	-	360,724
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions from the employer	-	322,428	(322,428)
Contributions from the employee	-	-	-
Actual investment income	-	189,728	(189,728)
Actual payments from trust	-	-	-
Actual payments from employer	(322,428)	(322,428)	-
Administrative expenses	-	(2,000)	2,000
Net Changes	<u>204,220</u>	<u>187,728</u>	<u>16,492</u>
Balance at June 30, 2024	<u>\$ 6,054,063</u>	<u>\$ 2,489,768</u>	<u>\$ 3,564,295</u>

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

B. Net OPEB Liability (Continued)

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

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

Measurement Date	Plan's Net OPEB Liability		
	Discount Rate -1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate +1% (7.00%)
June 30, 2025	\$ 5,910,151	\$ 4,920,168	\$ 4,109,600

Measurement Date	Plan's Net OPEB Liability		
	Discount Rate -1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate +1% (7.25%)
June 30, 2024	\$ 4,307,056	\$ 3,564,295	\$ 2,950,525

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

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

Measurement Date	Plan's Net OPEB Liability		
	1% Decrease	Current Trend	1% Increase
June 30, 2025	\$ 4,011,823	\$ 4,920,168	\$ 6,055,890
June 30, 2024	\$ 2,811,778	\$ 3,564,295	\$ 4,498,198

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

For the years ended June 30, 2025 and 2024, the Law Library recognized OPEB expense of \$395,375 and \$451,107, respectively. The Law Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 921,400	\$ (339,443)	\$ 1,350	\$ (440,176)
Changes in assumptions	616,809	(34,792)	555,442	(40,229)
Difference between projected and actual return on assets OPEB plan investments	3,349	-	130,438	-
Total	\$ 1,541,558	\$ (374,235)	\$ 687,230	\$ (480,405)

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

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

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

Year Ending June 30,	Deferred Outflows/(Inflows) of Resources 2025	Year Ending June 30,	Deferred Outflows/(Inflows) of Resources 2024
2026	\$ 258,099	2025	\$ 62,371
2027	181,316	2026	121,413
2028	197,356	2027	44,630
2029	134,072	2028	60,670
2030	125,447	2029	(2,616)
Thereafter	271,033	Thereafter	(79,643)
Total	<u>\$ 1,167,323</u>	Total	<u>\$ 206,825</u>

NOTE 9 – RISK MANAGEMENT

The Law Library is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The Law Library is insured for all risks of loss through insurance companies.

The following is a summary of the insurance policies carried by the Law Library as of June 30, 2025:

Insurance	Amounts	Deductible
Worker's compensation	\$ 1,000,000	N/A
Earthquake	10,000,000	50,000
Flood	10,000,000	50,000
ACIP crime	1,000,000	2,500
Commercial property (Building)	61,858,555	50,000
Commercial property (personal property)	9,685,567	50,000
Equipment breakdown	2,700,000	50,000
General liability program	25,000,000	50,000
Cyber liability program	25,000,000	50,000

NOTE 10 – CONDENSED COMPONENT UNIT INFORMATION

Condensed component unit information for the Friends of the Library, the Law Library’s blended component unit, for the years ended June 30, 2025 and 2024, is as follows:

A. Condensed Statement of Net Position

	<u>2025</u>	<u>2024</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 211,992	\$ 242,080
Total assets	<u>211,992</u>	<u>242,080</u>
LIABILITIES		
Total liabilities	<u>-</u>	<u>-</u>
NET POSITION		
Unrestricted	<u>211,992</u>	<u>242,080</u>
Total net position	<u>\$ 211,992</u>	<u>\$ 242,080</u>

B. Condensed Statement of Revenues, Expenses, and Changes in Net Position

	<u>2025</u>	<u>2024</u>
Operating revenues:		
Charges for services:		
Contributions (net of \$80K fundraising expenses)	\$ 70,545	\$ 56,746
Total operating revenues	<u>70,545</u>	<u>56,746</u>
Operating expenses:		
Services and supplies	100,360	106,362
Insurance	<u>1,254</u>	<u>1,254</u>
Total operating expenses	<u>101,614</u>	<u>107,616</u>
Operating income (loss)	<u>(31,069)</u>	<u>(50,870)</u>
Nonoperating revenues (expenses):		
Investment income	<u>981</u>	<u>1,447</u>
Total nonoperating revenues (expenses)	<u>981</u>	<u>1,447</u>
Change in net position	<u>(30,088)</u>	<u>(49,423)</u>
Net position - beginning	<u>242,080</u>	<u>291,503</u>
Net position - ending	<u>\$ 211,992</u>	<u>\$ 242,080</u>

NOTE 10 – CONDENSED COMPONENT UNIT INFORMATION (Continued)

C. Condensed Statement of Cash Flows

	<u>Business-Type Activities</u>	
	<u>2025</u>	<u>2024</u>
NET CASH PROVIDED (USED) BY:		
Operating activities	(31,069)	(50,870)
Investing activities	<u>981</u>	<u>1,447</u>
Net increase (decrease) in cash and cash equivalents	(30,088)	(49,423)
Cash and cash equivalents - beginning, restated	<u>242,080</u>	<u>291,503</u>
Cash and cash equivalents - ending	<u>\$ 211,992</u>	<u>\$ 242,080</u>

NOTE 11 – CONTINGENT LIABILITIES

Potential Litigation

The Law Library is a defendant in a legal action that was filed in December 2025. The matter is in the early stages of litigation. Management, in consultation with legal counsel, has evaluated the claim. At this time, the likelihood of an unfavorable outcome cannot be determined, and the amount of potential damages, if any, is not reasonably estimable. Accordingly, no liability has been recorded in the accompanying financial statements. The Law Library will continue to monitor the matter and record a liability if and when it becomes probable and reasonably estimable.

NOTE 12 – RESTATEMENT OF BEGINNING NET POSITION

A. Change in Accounting Principle

During the fiscal year ended June 30, 2025, the Law Library implemented GASB Statement No. 101, *Compensated Absences* (GASB 101). As a result of this implementation, the Law Library now recognizes additional types of employee leave as compensated absences when the leave meets the criteria for recognition under GASB 101. Because the financial statements are presented comparatively, the provisions of GASB 101 have been applied retroactively, and beginning net position for fiscal year 2024 has been restated to reflect the cumulative effect of the change in accounting principle. The effects of the change in accounting principle are summarized in the table below.

NOTE 12 – RESTATEMENT OF BEGINNING NET POSITION (Continued)

B. Prior Period Adjustment and Restatement

During the fiscal year ended June 30, 2024, it was determined that the Friends of the Library should be presented as a blended component unit of the Law Library. The activity of the Friends of the Library’s financial activity has been added and incorporated within the fiscal year June 30, 2024 financial statement presentation. A prior period adjustment was recorded to integrate the Friends of the Library’s opening net position. A summary of the original net position and effects of the correction are noted in the table below.

Net position, June 30, 2023, as previously reported	\$ 33,963,007
Change within financial reporting entity:	
Integration of blended component unit	291,503
Change in accounting principle	
Implementation of GASB 101 - Compensated Absences	<u>(47,026)</u>
Total prior period adjustment	<u>244,477</u>
Net position, July 1, 2023, as restated	<u>\$ 34,207,484</u>

NOTE 14 – COMMITMENTS AND CONTINGENCIES

A. Construction Commitment

The Law Library entered into an agreement for the rehabilitation of the Law Library’s parking structure. The project began in December 2025 and is estimated to cost \$680,000.

B. Multi-Year Lease Arrangements

The Law Library has entered into various multi-year agreements for digital literature subscriptions and printed literature purchase commitments that are not within the scope of lease recognition under Governmental Accounting Standards Board Statement No. 87, *Leases* (GASB 87) or Governmental Accounting Standards Board Statement No. 96, *SBITAs* (GASB 96). These agreements primarily consist of short-term leases, and other arrangements that do not meet the definition of a lease under GASB 87 or a SBITA under GASB 96.

Future minimum payments under these multi-year agreements as of June 30, 2025, are as follows:

Fiscal Year <u>Ended June 30,</u>	<u>Amount</u>
2026	\$ 1,104,651
2027	1,123,541
2028	1,321,766
2029	665,997
2030	<u>55,491</u>
Total	<u>\$ 4,271,447</u>

NOTE 15 – CONCENTRATION OF RISKS

The Law Library is subject to certain concentrations of risk related to its revenues. A significant portion of the Law Library’s revenues are derived from Superior Court filing fees, which are distributed by the Administrative Office of the Courts. For the fiscal year ended June 30, 2025 and 2024, filing fee revenues represented approximately 82.4% and 82.2% of the Law Library’s total revenues, respectively. Because these revenues are dependent on filing activity levels and statutory fee structures, they are subject to fluctuations resulting from economic conditions, changes in litigation trends, and legislative actions affecting fee amounts or court procedures. A significant decline in filing volumes or statutory amendments reducing fee amounts could adversely impact the Law Library’s financial position and results of operations. Management monitors filing trends and legislative developments on an ongoing basis to assess potential impacts on future revenues.

NOTE 16 – SUBSEQUENT EVENT

In recent years, the Law Library has received discretionary allocations from the State of California to backfill a decades long decline in civil filing fee revenue and to backfill lost revenues due to the reduction in civil case filings during the COVID-19 pandemic. Over time, these averaged \$2 million per year. However, with the current state budget deficit, the Law Library did not receive an allocation for fiscal year 2025. If the funding is eliminated, it could have an impact on the number of services provided to the Law Library’s patrons.

REQUIRED SUPPLEMENTARY INFORMATION

LOS ANGELES COUNTY LAW LIBRARY | FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Pension Plans – Cost-Sharing Multiple-Employer Plan

Schedule of Proportionate Share of the Net Pension Liability and Related Ratios

Last 10 Years

Measurement Period	2014-15		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Classic	PEPRA									
Proportion of the net pension liability	-0.002750%	0.000020%	0.031017%	0.029050%	0.028810%	0.032505%	0.035733%	0.014575%	0.043821%	0.044100%	0.043800%
Proportionate share of the net pension liability	\$ 1,236,782	\$ (2,909)	\$ 2,683,917	\$ 2,880,776	\$ 2,775,910	\$ 3,330,753	\$ 3,887,855	\$ 788,233	\$ 5,061,711	\$ 5,501,413	\$ 5,316,493
Covered payroll	\$ 2,080,358	\$ 204,804	\$ 2,323,308	\$ 2,170,427	\$ 2,118,653	\$ 2,291,091	\$ 2,455,496	\$ 2,231,983	\$ 2,640,773	\$ 2,173,394	\$ 3,083,832
Proportionate share of the net pension liability as a percentage of covered payroll	59.45%	-1.42%	115.52%	132.73%	131.02%	145.38%	158.33%	35.32%	191.68%	202.75%	172.40%
Plan fiduciary net position as a percentage of total pension liability	93.34%	103.72%	88.23%	88.24%	88.54%	86.65%	84.75%	97.04%	81.10%	80.15%	82.32%

LOS ANGELES COUNTY LAW LIBRARY | FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Pension Plans – Cost-Sharing Multiple-Employer Plan

Schedule of Contributions

Last 10 Years

Fiscal Year	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Actuarially determined contribution	\$ 278,176	\$ 801,084	\$ 296,357	\$ 389,154	\$ 492,592	\$ 550,822	\$ 627,100	\$ 738,045	\$ 738,061	\$ 797,998
Contribution in relation to the actuarially determined contribution	<u>(278,176)</u>	<u>(301,084)</u>	<u>(296,357)</u>	<u>(389,154)</u>	<u>(492,592)</u>	<u>(550,822)</u>	<u>(627,100)</u>	<u>(738,045)</u>	<u>(738,061)</u>	<u>(797,998)</u>
Contribution deficiency (excess)	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	<u>\$ 2,170,427</u>	<u>\$ 2,118,653</u>	<u>\$ 2,291,091</u>	<u>\$ 2,291,091</u>	<u>\$ 2,455,496</u>	<u>\$ 2,231,983</u>	<u>\$ 2,640,773</u>	<u>\$ 2,713,394</u>	<u>\$ 3,083,832</u>	<u>\$ 2,881,701</u>
Contributions as percentage of covered payroll	<u>12.82%</u>	<u>13.79%</u>	<u>12.94%</u>	<u>16.99%</u>	<u>20.06%</u>	<u>24.68%</u>	<u>23.75%</u>	<u>27.20%</u>	<u>23.93%</u>	<u>27.69%</u>

Note to Schedule:

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

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

LOS ANGELES COUNTY LAW LIBRARY | FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Pension Plans – Other Post-Employment Benefits (OPEB)

Schedule of Changes in Net OPEB Liability and Related Ratios

Last 10 Years*

Measurement Period	2016-17 ¹	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total OPEB liability									
Service cost	\$ 108,640	\$ 111,628	\$ 114,698	\$ 95,599	\$ 98,227	\$ 147,438	\$ 151,493	\$ 165,924	\$ 170,487
Interest	278,115	297,273	311,347	296,676	305,605	356,167	367,606	360,724	372,830
Experience (gains)/losses	-	-	-	-	(215,483)	(3,699)	(260,340)	-	-
Differences between expected and actual experience	-	-	(401,006)	3,235	-	-	-	-	-
Changes of assumptions	-	-	-	-	1,072,134	-	(51,103)	-	-
Benefit payments, including refunds of employee contributions	(40,000)	(150,000)	(233,108)	(257,247)	(258,405)	(313,966)	(327,541)	(322,428)	(348,058)
Experience (gains)/losses	-	-	-	-	-	-	-	-	1,051,917
Changes of assumptions	-	-	-	-	-	-	-	-	217,761
Net change in total OPEB liability	346,755	258,901	(208,069)	138,263	1,002,078	185,940	(119,885)	204,220	1,464,937
Total OPEB liability - beginning	4,245,860	4,592,615	4,851,516	4,643,447	4,781,710	5,783,788	5,969,728	5,849,843	6,054,063
Total OPEB liability - ending (a)	\$ 4,592,615	\$ 4,851,516	\$ 4,643,447	\$ 4,781,710	\$ 5,783,788	\$ 5,969,728	\$ 5,849,843	\$ 6,054,063	\$ 7,519,000
OPEB fiduciary net position									
Contributions - employer	\$ -	\$ -	\$ 143,108	\$ 167,247	\$ 168,405	\$ 313,966	\$ 327,541	\$ 322,428	\$ 198,058
Contributions - employee	-	-	-	-	-	-	-	-	-
Investment income	147,500	132,557	149,935	118,792	435,303	(318,238)	80,036	189,728	260,986
Benefit payments, including refunds of employee contributions	(40,000)	(150,000)	(233,108)	(257,247)	(258,405)	(313,966)	(327,541)	(322,428)	(348,058)
Other	(1,775)	(1,897)	(1,812)	(1,897)	(2,066)	(2,139)	(1,896)	(2,000)	(1,922)
Net change in plan fiduciary net position	105,725	(19,340)	58,123	26,895	343,237	(320,377)	78,140	187,728	109,064
Plan fiduciary net position - beginning	2,029,637	2,135,362	2,116,022	2,174,145	2,201,040	2,544,277	2,223,900	2,302,040	2,489,768
Plan fiduciary net position - ending (b)	\$ 2,135,362	\$ 2,116,022	\$ 2,174,145	\$ 2,201,040	\$ 2,544,277	\$ 2,223,900	\$ 2,302,040	\$ 2,489,768	\$ 2,598,832
Net OPEB liability - ending (a) - (b)	\$ 2,457,253	\$ 2,735,494	\$ 2,469,302	\$ 2,580,670	\$ 3,239,511	\$ 3,745,828	\$ 3,547,803	\$ 3,564,295	\$ 4,920,168
Plan fiduciary net position as a percentage of the total OPEB liability	46.50%	43.62%	46.82%	46.03%	43.99%	37.25%	39.35%	41.13%	34.56%
Covered-employee payroll	\$ 2,193,942	\$ 1,631,171	\$ 1,613,171	\$ 2,366,358	\$ 2,310,228	\$ 2,498,449	\$ 2,852,462	\$ 3,087,294	\$ 3,018,743
Net OPEB liability as a percentage of covered-employee payroll	112%	168%	153%	109%	140%	150%	124%	125%	116%

*Schedule is intended to show information for ten years. Additional information will be displayed as it becomes available.

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

LOS ANGELES COUNTY LAW LIBRARY | FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Pension Plans – Other Post-Employment Benefits (OPEB)

Schedule of Contributions

Last 10 Years*

Fiscal Year	2016-17¹	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Actuarially determined contribution ²	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution in relation to the actuarially determined contribution	\$ -	\$ -	\$ 143,108	\$ 167,247	\$ 168,405	\$ 313,966	\$ 327,541	\$ 322,428	\$ 348,058
Contribution deficiency (excess)	\$ -	\$ -	\$ 143,108	\$ 167,247	\$ 168,405	\$ 313,966	\$ 327,541	\$ 322,428	\$ 348,058
Covered-employee payroll	\$ 2,193,942	\$ 1,631,171	\$ 1,613,171	\$ 2,366,358	\$ 2,310,228	\$ 2,498,449	\$ 2,852,462	\$ 3,087,294	\$ 3,018,743
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	8.87%	7.07%	7.29%	12.57%	11.48%	11.30%	11.53%

*Schedule is intended to show information for ten years. Additional information will be displayed as it becomes available.

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



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

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

We have audited, in accordance with the 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 Los Angeles County Law Library (the Law Library), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Law Library's basic financial statements, and have issued our report thereon dated February 19, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Law Library's internal control over financial reporting (internal control) as a basis for designing 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 Law Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Law Library's internal control.

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

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

Report on Compliance and Other Matters

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

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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 Law Library'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 Law Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Page & Company

Clovis, California
February 19, 2026

FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
Material weaknesses identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified - not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

Finding 2024-001: GASB 96, *Subscription-Based Information Technology Arrangements* (SBITAs) [Material Weakness]

Condition:

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs), was effective for governmental entities with reporting periods beginning after June 15, 2022. The Law Library did not properly implement GASB 96 within its financial statements in fiscal year 2023.

Criteria:

As described in the California State Controller’s “2015 Internal Control Guidelines” an effective internal control system and timely financial reporting of all financial activity provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations. This includes the design and implementation of control systems that ensure accurate financial reporting in accordance with applicable standards and regulations.

Cause:

The Law Library was aware of the effective date of the pronouncement and had assessed their digital content subscription arrangements to determine their relevance to GASB 96. Although the Law Library did seek outside expert consultation, the initial evaluation of the agreements did not correctly assess them as SBITAs. Following a more detailed review in fiscal year 2024, it was determined that GASB 96 did in fact apply to one of the contracts. GASB 96 was implemented in fiscal year 2024 for this contract.

Effect:

Total liabilities were initially understated by \$797,124 and the corresponding right-to-use asset was understated by \$793,074. Additionally, the financial statement disclosures were not complete or accurate for SBITAs.

Recommendation:

For significant, unique, or complex transactions, the Law Library should consult with an expert to ensure proper interpretation and application. Additionally, management should seek out relevant training and access to authoritative resources to support accurate and informed reporting decisions.

Status:

Implemented.



February 19, 2026

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

We have audited the financial statements of the Los Angeles County Law Library (the Law Library) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter previously provided to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Law Library are described in Note 2 to the financial statements. As described in Note 2 to the financial statements, the Law Library changed accounting policies related to accounting and financial reporting for compensated absences by adopting Statement of Governmental Accounting Standards Board (GASB) No. 101, *Compensated Absences*, in 2025. We noted no transactions entered into by the Law Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of depreciation and amortization expense is based on the useful lives of capital assets. We evaluated the methods, assumptions and data used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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Other postemployment benefit obligations are determined using terms of various healthcare plans offered, together with relevant actuarial assumptions and healthcare cost trend rates, projected annual rates and discount rates. We evaluated the key factors and assumptions used to develop the other postretirement benefit obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

The disclosure of Commitment and Contingencies in Note 14 to the financial statements describes contingencies that may result from ongoing litigation.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 19, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

- Management override of controls
- Improper revenue recognition due to fraud
- Completeness and accuracy of Subscription-Based Information Technology Arrangements (SBITAs)
- Improper implementation of GASB 101 – Compensated Absences

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

Other Matters

We applied certain limited procedures to management's discussion and analysis, the proportionate share of net pension liability and related ratios, the schedule of pension contributions, the schedule of changes in net OPEB liability and related ratios and the schedule of OPEB contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

Price Pange & Company

Client: LOS ANGELES COUNTY LAW LIBRARY
Engagement: 6-30-2025 Audit
Current Period: 06/30/2025
Workpaper: Attachment: Uncorrected Audit Differences

Account	Description	Misstatement	Debit	Credit	Net Income Effect
PJE01		Known Misstatement			
	Proposed adjustment correct ending AB 145 receivables/revenue				
111500	Other Receivable		0.00	170,143.00	
303300	Court Fees		170,143.00	0.00	
Total			<u>170,143.00</u>	<u>170,143.00</u>	<u>(170,143.00)</u>
GRAND TOTAL			<u>170,143.00</u>	<u>170,143.00</u>	<u>(170,143.00)</u>

Los Angeles County Law Library

June 30, 2025 Audit Presentation Agenda

1. **Introduction**
 - a. Audit Team
 - i. Engagement Partner – Fausto Hinojosa, CPA, CFE
 - ii. Audit Supervisor – Jasmine Logee, CPA
 - iii. Two additional support staff
2. **Audit Process**
3. **Audit Areas of Emphasis**
 - a. Cash and Investments
 - b. Revenues and Receivables
 - c. Expenditures (including payroll) and Accounts Payable
 - d. Capital Assets
 - e. Subscription Liabilities (GASB96)
 - f. Compensated absences – implementation of GASB 101
 - g. Net Pension Liability
 - h. Other Post-Employment Benefits Liability
 - i. Blended Component Unit – Friends of the LA County Law Library
4. **Auditor’s Reports**
 - a. Report on Financial Statements
 - a. Unmodified “clean” opinion
 - b. Audit performed in accordance with AICPA and Government Auditing Standards (GAS)
 - b. Report on Internal Controls Over Financial Reporting
5. **Findings and Questioned Costs**
 - a. Prior Year Financial Statement Findings
 - i. 2024-001 – GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs) (Material Weakness)
 - ii. Status - Implemented
6. **Key Financial Statement Items**
7. **Required Communications**
 - a. Review Audit Committee Letter
8. **Discussion/Questions**



MEMORANDUM

DATE: February 25, 2026

TO: Board of Law Library Trustees

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

RE: Review and Approval of FY 2025-26 Mid-Year Budget and Financial Forecast

SUMMARY

Attached is the financial forecast for the current fiscal year based upon a detailed review of mid-year performance as compared to budget. This mid-year report is intended to provide a revised look at the financial picture for the current fiscal year. The last couple of fiscal years, were “recovery” year of sorts with court fees slowly stabilizing as the courts and the rest of economy began to open. This fiscal year, although still very much in recovery, we continue to see positive gains in court fee revenue and interest earnings.

This year, we are presenting the mid-year budget review and forecast in two tabs: the base budget, inclusive of all one-time funding (OTF) projects, and the capital expenditure. The capital expenditures represent the expenditures where after completion will be subject to depreciation according to useful life.

One-Time Funding: Thanks to lobbying efforts by CCCLL the Library has received over \$11M in OTF funding since 2018; \$3.5M in FY19, \$1.2M in FY21, \$3.1M in FY22, and \$3.7 in FY23. OTF monies are used to cover salary increases approved by the Board in prior fiscal years as well as almost all capital expenditures. Additionally, \$231K in OTF funding has been received in FY24, FY25 and FY26 as backfill funding to offset the lost filing fee revenue anticipated to result from the expansion of eligibility for fee waivers.

Base budget: Without taking into account any one-time extraordinary income, the base budget forecast is projected to be ahead of the original budget expectations by \$2.3M. Interest revenue is higher than originally planned due to increases in rate of returns. Court fees has exceeded budget expectations for the first half of the year, but are forecasted to be within 7% of budget for the second half of the year to remain relatively conservative.

In presenting the budget for the current year, Staff requested, and the Board approved, use of reserves to fund a \$2M deficit. However, anticipated savings in some areas of our operating expense budget such as staff, facilities, and technology is forecasted to help counter the loss in revenue, specifically parking revenue. The result is a projected



net operating of 179K including extraordinary items (ahead of budget by \$2.3M). When taking into account current year extraordinary income, we forecast a net income of \$618K. Our reserves are being sustained by prior year OTF and the operational costs, such as staff related cost increases, could be sustained for a number of years without depleting reserves.

Staff acknowledges that costs in general continue to increase and that the increase in court revenue this fiscal year is not always guaranteed in future fiscal years. Looking at the big picture, we are doing well financially; amounts provided by the State in prior years have allowed us to add to our reserves and fund other critical needs. However, if ongoing funding is not obtained from the State within the next several years, significant cuts would need to be made to maintain healthy reserves.

Capital Expenditures: Because of other immediate, unplanned, capital projects, planned capital projects are still proceeding at a slower pace than originally expected. Approximately \$1.6M in capital projects will be carried forward or scheduled to be completed next fiscal year, resulting in lower-than-expected cash outflow and related depreciation expense this year.

Cash flow: The original budget projected a negative cash flow of approximately \$2.8M primarily due to \$2.1M capital projects carried over from prior fiscal years and \$359K decline in court fee revenue. However, the delay in some of the proposed capital projects have allowed us to maintain the same levels of cash and cash equivalents as compared to the end of FY2025; \$22M. The capital projects will still need to occur, but will manifest in the next fiscal year.

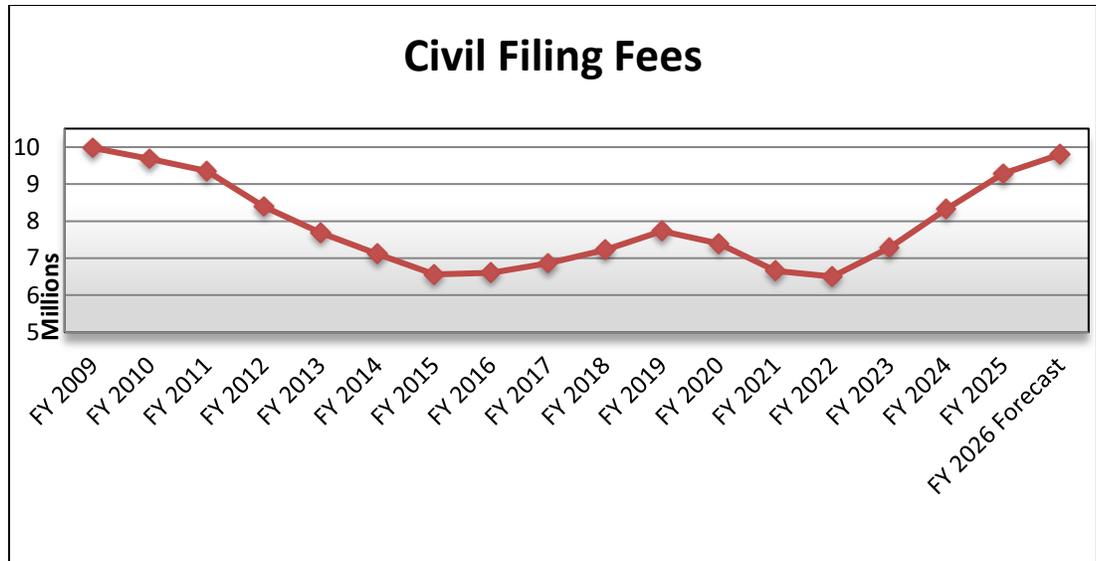
The attached mid-year budget review worksheet presenting actual income and expenses to date as well as the projected forecast for each general ledger account contains a comment field used to explain changes or revisions occurring since approval of the original budget.

REVENUE

Civil filing fees are continuing the upward trend that began in FY2023. Based on fees filed through January 2026, Staff projects filing fees to be well within budget and last fiscal year's actuals.

As depicted in the chart below, the overall positive upward trend that had begun in FY2014-15 was halted by the pandemic starting in FY2019-20 and continued well into FY2021-22. In FY2025-26 we are projecting an increase over last fiscal year.





Even during the years of improvement, though, the average annual percentage increase was only 3%. For comparison, the cost of collection materials increases by approximately 2-3% each year and minimum wage has gone from \$9.00 to \$17.87 over that same period.

Significantly, no parking income is expected due to the ongoing closure of the parking facility. However, we are hopeful that with the repair work scheduled to be completed this fiscal year, parking revenue can be budgeted for in FY2027.

Investments

Investments held with UBS and CalPERS CERBT fluctuate and respond to market trends. However, both investments are performing well yielding positive unrealized gains.

The gain or loss from the UBS Treasury Bill investments is unrealized gain or loss to date. No cash will be realized until the actual sale of the bonds occurs and the Law Library is fully prepared to wait until maturity when full value is guaranteed. However, the income from that anticipated sale will not occur until a future period. In other words, the line item for UBS investment income, under investment gains (loss), does not reflect the expected long-term gain, but rather the gain or loss that would result *if* the bonds were sold now.

CalPERS CERBT gains are realized when the Library requests a distribution to offset paid retiree health insurance costs. This fiscal year, the Library is planning to request a \$307K distribution from the trust to allow offset increasing medical insurance cost for its retirees.

EXPENSES AND NET INCOME



Ordinary operating expenses are expected to be 7% below budget as a result of savings from staff vacancies, lower depreciation expense and savings in other expense categories, primarily facilities and technology.

NEXT STEPS

Staff will continue to limit expenditures within the current year and will propose needed course corrections in connection with the proposed budget for the next fiscal year. Additionally, Staff will also continue to work with CCCLL to secure additional funding from the State's budget, develop plans to seek funding from other sources.

Staff will meet with the Board's finance committee in April to discuss the midyear review and proposed budget options for FY2026-27.

RECOMMENDATION

Staff recommends that the Board adopt the attached, projected forecast for FY2025-26 as the amended budget.



Los Angeles County Law Library
FY2025-26 Mid-Year Budget Review

(Provisional and subject to year-end audit adjustments)

	July to December, 2025				January to June, 2026				Amended Annual Budget				Comments
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)	
Summary:													
Income													
L.A. Superior Court Fees	4,090,714	5,296,950	1,206,236	29.5%	4,209,286	4,508,433	299,147	7.1%	8,300,000	9,805,383	1,505,383	18.1%	
Interest	283,737	299,409	15,672	5.5%	283,965	283,965	0	0.0%	567,702	583,374	15,672	2.8%	
Parking	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Library Services	185,128	186,031	902	0.5%	287,826	295,826	8,000	2.8%	472,954	481,857	8,902	1.9%	
Total Income	4,559,580	5,782,390	1,222,810	26.8%	4,781,076	5,088,224	307,148	6.4%	9,340,656	10,870,614	1,529,958	16.4%	
Expense													
Staff (payroll + benefits)	3,545,905	3,208,496	337,408	9.5%	2,890,990	2,666,174	224,816	7.8%	6,436,895	5,874,670	562,225	8.7%	
Electronic Resource Subscriptions	357,084	289,619	67,465	18.9%	357,085	380,950	(23,865)	-6.7%	714,169	670,569	43,600	6.1%	
SBITA Interest & Amortization Expense													
Library Materials	979,200	878,838	100,362	10.2%	979,200	1,100,061	(120,861)	-12.3%	1,958,400	1,978,899	(20,499)	-1.0%	
Library Materials Transferred to Capital Assets	(979,200)	(878,838)	(100,362)	10.2%	(979,200)	(1,100,061)	120,861	-12.3%	(1,958,400)	(1,978,899)	20,499	-1.0%	
Facilities	639,727	594,140	45,587	7.1%	611,592	591,600	19,992	3.3%	1,251,320	1,185,740	65,579	5.2%	
Technology & Data	207,440	132,827	76,073	36.7%	207,140	212,291	(5,150)	-2.5%	414,581	345,117	69,464	16.8%	
General	60,859	59,387	1,472	2.4%	89,469	82,907	6,562	7.3%	150,328	142,294	8,034	5.3%	
Professional Development	25,878	10,211	15,667	60.5%	18,458	17,183	1,275	6.9%	44,336	27,394	16,942	38.2%	
Communications & Marketing	7,002	2,443	4,559	65.1%	39,028	28,320	10,708	27.4%	46,030	30,763	15,267	33.2%	
Travel & Entertainment	2,500	614	1,886	75.4%	0	650	(650)	0.0%	2,500	1,264	1,236	49.4%	
Professional Services	135,350	30,865	104,485	77.2%	36,313	134,500	(98,188)	-270.4%	171,663	165,365	6,298	3.7%	
Depreciation	1,103,759	1,109,556	(5,797)	-0.5%	1,161,276	1,138,051	23,225	2.0%	2,265,035	2,247,607	17,428	0.8%	
Total Expenses	6,085,505	5,438,158	647,346	10.6%	5,411,351	5,252,626	158,725	2.9%	11,496,856	10,690,784	806,072	7.0%	
Net Income (Loss)	(1,525,925)	344,231	1,870,156	122.6%	(630,275)	(164,402)	465,873	-73.9%	(2,156,200)	179,829	2,336,029	-108.3%	
Investment Gain (Loss) ¹	60,000	146,856	86,856	144.8%	60,000	60,000	0	0.0%	120,000	206,856	86,856	72.4%	
Extraordinary Income	0	231,641	231,641	0.0%	0	0	0	0.0%	0	231,641	231,641	0.0%	
Extraordinary Expense	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Net Income Including Extraordinary Items	(1,465,925)	722,728	2,188,653	149.3%	(570,275)	(104,402)	465,873	-81.7%	(2,036,200)	618,326	2,654,526	-130.4%	
Capitalized Expenditures	399,806	58,845	328,943	82.3%	1,750,000	778,360	971,640	55.5%	2,149,806	849,223	1,300,583	60.5%	

Los Angeles County Law Library
FY2025-26 Mid-Year Budget Review

(Provisional and subject to year-end audit adjustments)

July to December, 2025				January to June, 2026				Amended Annual Budget				Comments				
Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)					
Detailed Budget:																
Income:																
15	FIN	303300	L.A. Superior Court Fees	4,090,714	5,296,950	1,206,236	29.5%	4,209,286	4,508,433	299,147	7.1%	8,300,000	9,805,383	1,505,383	18.1%	Forecast anticipates continued increase in filing fee revenue attributed primarily to unlimited civil filing fees.
Interest:																
15	FIN	311000	Interest - LAIF	9,831	9,179	(652)	-6.6%	10,059	10,059	0	0.0%	19,890	19,238	-652	-3.3%	
15	FIN	312000	Interest - General Fund	270,000	284,756	14,756	5.5%	270,000	270,000	0	0.0%	540,000	554,756	14,756	2.7%	
15	FIN	313000	Interest - Deposit Fund	3,906	5,473	1,567	40.1%	3,906	3,906	0	0.0%	7,812	9,379	1,567	20.1%	
Subtotal				283,737	299,409	15,672	5.5%	283,965	283,965	0	0.0%	567,702	583,374	15,672	2.8%	
Parking:																
39	FAC	330100	Parking	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Subtotal				0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Library Services:																
27	CIRC	330150	Annual Designation Fee	1,409	1,170	(239)	-17.0%	1,600	1,400	(200)	-12.5%	3,009	2,570	-439	-14.6%	Forecast anticipates a small drop in designation fee revenue likely due to availability of e-books.
25	PS	330140	Annual Members Fee	96,794	95,315	(1,480)	-1.5%	99,126	99,126	0	0.0%	195,920	194,441	-1,480	-0.8%	
25	PS	330340	Course Registration	24,950	14,105	(10,845)	-43.5%	14,000	14,000	0	0.0%	38,950	28,105	-10,845	-27.8%	Copiers installed May 2025 are stabilizing revenue.
27	CIRC	330129	Copy Center	16,600	14,902	(1,698)	-10.2%	14,600	15,000	400	2.7%	31,200	29,902	-1,298	-4.2%	Forecast anticipates advertising efforts will increase revenue.
27	CIRC	330205	Document Delivery	8,000	5,280	(2,720)	-34.0%	5,800	7,000	1,200	20.7%	13,800	12,280	-1,520	-11.0%	
27	CIRC	330210	Fines	9,700	15,082	5,382	55.5%	10,300	10,000	(300)	-2.9%	20,000	25,082	5,082	25.4%	Budget in first half of FY was conservative. We expect to meet budget in second half of FY.
15	FIN	330310	Miscellaneous	18,400	28,320	9,920	53.9%	18,100	25,000	6,900	38.1%	36,500	53,320	16,820	46.1%	Includes BofA credit card rebate and book sales.
39	FAC	330330	Room Rental	8,000	5,453	(2,548)	-31.8%	8,000	8,000	0	0.0%	16,000	13,453	-2,548	-15.9%	
23	COL	330350	Book Replacement	0	5,310	5,310	0.0%	0	0	0	0.0%	0	5,310	5,310	0.0%	
15	FIN	330360	Forfeited Deposits	0	0	0	0.0%	15,000	15,000	0	0.0%	15,000	15,000	0	0.0%	
17	EXEC	330400	Friends of Law Library	0	0	0	0.0%	100,000	100,000	0	0.0%	100,000	100,000	0	0.0%	
25	PS	330420	Grants	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
15	FIN	330450	Vending	1,275	1,095	(180)	-14.1%	1,300	1,300	0	0.0%	2,575	2,395	-180	-7.0%	
39	FAC	330465	Special Events Income	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Subtotal				185,128	186,031	902	0.5%	287,826	295,826	8,000	2.8%	472,954	481,857	8,902	1.9%	
Total Income				4,559,580	5,782,390	1,222,810	26.8%	4,781,076	5,088,224	307,148	6.4%	9,340,656	10,870,614	1,529,958	16.4%	
Expenses:																
Staff:																
ALL	501000		Salaries (FT)	1,748,655	1,499,666	248,989	14.2%	1,748,655	1,748,655	(0)	0.0%	3,497,310	3,248,321	248,989	7.1%	
15	FIN	501025	Staff Vacancy Offset (FT)	(34,973)	0	(34,973)	100.0%	(34,973)	(34,973)	(0)	0.0%	-69,946	-34,973	(34,973)	50.0%	
ALL	501050		Salaries (PT)	165,905	113,390	52,514	31.7%	165,905	165,905	(0)	0.0%	331,809	279,295	52,514	15.8%	
15	FIN	501075	Staff Vacancy Offset (PT)	(3,318)	0	(3,318)	100.0%	(3,318)	3,318	(6,636)	200.0%	-6,636	3,318	(9,954)	150.0%	
15	FIN	502000	Social Security	101,840	94,753	7,087	7.0%	101,899	101,899	(0)	0.0%	203,739	196,652	7,086	3.5%	
15	FIN	503000	Medicare	27,907	22,550	5,357	19.2%	27,921	27,921	(0)	0.0%	55,828	50,471	5,357	9.6%	
15	FIN	511000	Retirement	766,523	744,072	22,451	2.9%	168,400	168,400	(0)	0.0%	934,922	912,472	22,450	2.4%	
15	FIN	511050	Pension Exp (Actuarial)	250,000	250,002	(2)	0.0%	250,000	250,000	0	0.0%	500,000	500,002	(2)	0.0%	
15	FIN	511100	Pension Exp (Acctg)	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
15	FIN	512000	Health Insurance	384,085	336,063	48,022	12.5%	299,450	61,245	238,205	79.5%	683,535	397,308	286,227	41.9%	Will seek reimbursement approx. \$307K from CERBT account to offset retiree medical costs for entire fiscal year.
15	FIN	513000	Disability Insurance	2,892	2,618	274	9.5%	2,892	2,892	0	0.0%	5,784	5,510	274	4.7%	
15	FIN	514000	Dental Insurance	33,216	30,404	2,812	8.5%	33,216	33,216	0	0.0%	66,432	63,620	2,812	4.2%	
15	FIN	514500	Vision Insurance	3,948	3,477	471	11.9%	3,948	3,948	0	0.0%	7,896	7,425	471	6.0%	
15	FIN	515000	Life Insurance	1,350	1,115	235	17.4%	1,350	1,350	0	0.0%	2,700	2,465	235	8.7%	
15	FIN	515500	Vacancy Benefits Offset	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
15	FIN	516000	Workers Compensation Insurance	11,274	9,037	2,237	19.8%	12,401	11,158	1,243	10.0%	23,674	20,195	3,480	14.7%	
15	FIN	517000	Unemployment Insurance	5,000	10,015	(5,015)	-100.3%	5,000	10,000	(5,000)	-100.0%	10,000	20,015	(10,015)	-100.2%	High UI costs expected to continue in second half of FY.
ALL	514010		Temporary Employment	10,062	20,701	(10,639)	-105.7%	11,006	15,000	(3,994)	-36.3%	21,068	35,701	(14,633)	-69.5%	Forecast anticipates continued on-call, temp staff as vacancies are filled and properly trained.
13	HR	514015	Recruitment	2,500	1,628	872	34.9%	2,500	1,500	1,000	40.0%	5,000	3,128	1,872	37.4%	
15	FIN	517500	Accrued Sick Expense	0	0	0	0.0%	5,000	5,000	0	0.0%	5,000	5,000	0	0.0%	
15	FIN	518000	Accrued Vacation Expense	0	0	0	0.0%	20,000	20,000	0	0.0%	20,000	20,000	0	0.0%	
15	FIN	518500	OPEB Expense	65,000	64,998	2	0.0%	65,000	65,000	0	0.0%	130,000	129,998	2	0.0%	Year-end audit JE.
15	FIN	518550	TMP	3,500	2,760	740	21.1%	3,500	3,500	0	0.0%	7,000	6,260	740	10.6%	
15	FIN	518560	Benefit Administration	540	1,247	(707)	-130.9%	1,240	1,240	0	0.0%	1,780	2,487	(707)	-39.7%	
Total - Staff				3,545,905	3,208,496	337,408	9.5%	2,890,990	2,666,174	224,816	7.8%	6,436,895	5,874,670	562,225	8.7%	
Library Materials/Electronic Resources Subscription:																
23	COL	601999	American Continuations	790,716	724,209	66,507	8.4%	790,722	870,229	(79,507)	-10.1%	1,581,438	1,594,438	(13,000)	-0.8%	
23	COL	602999	American New Orders	12,000	(1,612)	13,612	113.4%	12,000	26,612	(14,612)	-121.8%	24,000	25,000	(1,000)	-4.2%	
23	COL	609199	Branch Continuations	11,808	7,587	4,221	35.7%	11,803	19,524	(7,721)	-65.4%	23,611	27,111	(3,500)	-14.8%	Increased to align with expenditure pattern.
23	COL	609299	Branch New Orders	150	0	150	100.0%	150	300	(150)	-100.0%	300	300	0	0.0%	
23	COL	603999	Commonwealth Continuations	54,858	88,873	(34,015)	-62.0%	54,855	25,340	29,515	53.8%	109,713	114,213	(4,500)	-4.1%	
23	COL	604999	Commonwealth New Orders	600	0	600	100.0%	600	1,200	(600)	-100.0%	1,200	1,200	0	0.0%	
23	COL	605999	Foreign Continuations	45,594	12,936	32,658	71.6%	45,592	71,250	(25,658)	-56.3%	91,186	84,186	7,000	7.7%	Reduced to align with expenditure pattern.
23	COL	606999	Foreign New Orders	600	162	439	73.1%	600	1,038	(438)	-73.0%	1,200	1,200	1	0.0%	

Los Angeles County Law Library
FY2025-26 Mid-Year Budget Review

(Provisional and subject to year-end audit adjustments)

July to December, 2025				January to June, 2026				Amended Annual Budget				Comments			
Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)				
23 COL	607999	International Continuations	55,800	38,971	16,829	30.2%	55,805	75,134	(19,329)	-34.6%	111,605	114,105	(2,500)	-2.2%	
23 COL	608999	International New Orders	3,000	4,114	(1,114)	-37.1%	3,000	2,886	114	3.8%	6,000	7,000	(1,000)	-16.7%	Additional orders planned.
23 COL	609399	General/Librarianship Continuations	2,874	1,826	1,048	36.5%	2,873	5,921	(3,048)	-106.1%	5,747	7,747	(2,000)	-34.8%	Increased to align with expenditure pattern.
23 COL	609499	General/Librarianship New Orders	1,200	1,773	(573)	-47.8%	1,200	627	573	47.8%	2,400	2,400	(0)	0.0%	
		Subtotal	979,200	878,838	100,362	10.2%	979,200	1,100,061	(120,861)	-12.3%	1,958,400	1,978,899	(20,499)	-1.0%	
23 COL	690000	Library Materials Transferred to Assets	(979,200)	(878,838)	(100,362)	10.2%	(979,200)	(1,100,061)	120,861	-12.3%	(1,958,400)	(1,978,899)	20,499	-1.0%	
23 COL	685000	Electronic Resource Subscriptions (ERS)	357,084	289,619	67,465	18.9%	357,085	380,950	(23,865)	-6.7%	714,169	670,569	43,600	6.1%	Service credit and renewal savings for CCH, CEB, and vLex Fastcase. Waiting until FY27 to purchase vLex Global.
	685100	SBITA Amortization Expense	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	Year-end audit JE.
	685200	SBITA Interest Expense	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	Year-end audit JE.
		Facilities:													
39 FAC	801005	Repair & Maintenance	51,585	48,146	3,439	6.7%	25,000	25,000	0	0.0%	76,585	73,146	3,439	4.5%	Timing variance.
39 FAC	801010	Building Services	13,000	38,710	(25,710)	-197.8%	13,000	13,000	0	0.0%	26,000	51,710	(25,710)	-98.9%	Includes unbudgeted REG4 testing services.
39 FAC	801015	Cleaning Supplies	6,000	3,956	2,044	34.1%	6,000	6,000	0	0.0%	12,000	9,956	2,044	17.0%	
39 FAC	801020	Electricity & Water	90,000	101,044	(11,044)	-12.3%	90,000	90,000	0	0.0%	180,000	191,044	(11,044)	-6.1%	Timing variance.
39 FAC	801025	Elevator Maintenance	6,909	5,758	1,151	16.7%	6,909	10,218	(3,309)	-47.9%	13,818	15,976	(2,158)	-15.6%	
39 FAC	801030	Heating & Cooling	16,200	14,320	1,880	11.6%	29,200	36,200	(7,000)	-24.0%	45,400	50,520	(5,120)	-11.3%	
15 FIN	801035	Insurance	241,451	198,772	42,679	17.7%	241,451	200,000	41,451	17.2%	482,901	398,772	84,129	17.4%	Actual cost for some lines of coverage lower than budgeted and approved.
39 FAC	801040	Janitorial Services	71,724	59,682	12,043	16.8%	71,724	71,724	0	0.0%	143,449	131,406	12,043	8.4%	
39 FAC	801045	Landscaping	0	0	0	0.0%	0	7,000	(7,000)	0.0%	0	7,000	(7,000)	0.0%	
39 FAC	801050	Security	120,000	116,708	3,292	2.7%	120,000	120,000	0	0.0%	240,000	236,708	3,292	1.4%	Timing variance.
39 FAC	801060	Room Rental Expenses	1,000	0	1,000	100.0%	1,000	1,000	0	0.0%	2,000	1,000	1,000	50.0%	
39 FAC	801065	Special Events Expenses	12,950	1,386	11,564	89.3%	2,400	2,400	0	0.0%	15,350	3,786	11,564	75.3%	
39 FAC	801100	Furniture & Appliances (<3K)	4,000	0	4,000	100.0%	0	4,000	(4,000)	0.0%	4,000	4,000	0	0.0%	
39 FAC	801110	Equipment (<3K)	1,500	0	1,500	100.0%	1,500	1,500	0	0.0%	3,000	1,500	1,500	50.0%	
39 FAC	801115	Building Alterations (<3K)	300	2,600	(2,300)	-766.7%	300	300	0	0.0%	600	2,900	(2,300)	-383.3%	
39 FAC	801120	Delivery & Postage	1,458	1,216	242	16.6%	1,458	1,458	0	0.0%	2,916	2,674	242	8.3%	Timing variance.
39 FAC	801125	Kitchen supplies	1,650	1,843	(193)	-11.7%	1,650	1,800	(150)	-9.1%	3,300	3,643	(343)	-10.4%	
		Subtotal	639,727	594,140	45,587	7.1%	611,592	591,600	19,992	3.3%	1,251,320	1,185,740	65,579	5.2%	
		Technology:													
33 TECH	801210	Software Maintenance	22,398	17,505	4,893	21.8%	22,398	22,398	0	0.0%	44,796	39,903	4,893	10.9%	
33 TECH	801212	Hardware Maintenance	26,286	6,526	19,760	75.2%	26,286	26,286	0	0.0%	52,572	32,812	19,760	37.6%	
33 TECH	801215	Software (<\$3k)	3,300	1,796	1,504	45.6%	3,300	3,300	0	0.0%	6,600	5,096	1,504	22.8%	
33 TECH	801220	Hardware (<\$3k)	11,169	7,858	3,312	29.6%	11,169	11,169	0	0.0%	22,339	19,027	3,312	14.8%	
33 TECH	801225	Computer Supplies	10,247	4,035	6,212	60.6%	10,247	10,247	(1)	0.0%	20,493	14,282	6,211	30.3%	
33 TECH	801230	Integrated Library System	33,777	35,432	(1,655)	-4.9%	33,777	37,168	(3,391)	-10.0%	67,554	72,600	(5,046)	-7.5%	Pricing increase for Voyager ILS Renewal 01/01/2026-12/31/2026
33 TECH	801235	Telecommunications	48,024	13,733	34,291	71.4%	48,024	48,024	0	0.0%	96,048	61,757	34,291	35.7%	
33 TECH	801245	Tech & Data - Misc	702	0	702	100.0%	702	702	0	0.1%	1,405	702	703	50.0%	
33 TECH	801250	Services	7,946	891	7,055	88.8%	7,946	7,946	(1)	0.0%	15,891	8,837	7,054	44.4%	
33 TECH	801275	Online Service Providers	43,592	45,051	(1,459)	-3.3%	43,292	45,051	(1,760)	-4.1%	86,883	90,102	(3,219)	-3.7%	
		Subtotal	207,440	132,827	76,073	36.7%	207,140	212,291	(5,150)	-2.5%	414,581	345,117	69,464	16.8%	
		General:													
15 FIN	801310	Bank Charges	2,750	2,366	384	13.9%	2,750	2,750	0	0.0%	5,500	5,116	384	7.0%	
35 CMS	801315	Bibliographical Services	6,984	6,971	13	0.2%	5,664	5,677	(13)	-0.2%	12,648	12,648	(0)	0.0%	
35 CMS	801320	Binding	4,000	3,741	259	6.5%	6,000	6,259	(259)	-4.3%	10,000	10,000	(0)	0.0%	
17 EXEC	801325	Board Expense	1,145	785	360	31.4%	1,225	1,225	0	0.0%	2,370	2,010	360	15.2%	
37 COM	801330	Staff meals & events	16,100	15,364	736	4.6%	3,100	3,100	0	0.0%	19,200	18,464	736	3.8%	
15 FIN	801335	Supplies - Office	15,688	3,624	12,064	76.9%	15,138	8,000	7,138	47.2%	30,826	11,624	19,202	62.3%	lower supplies costs expected to continue in second half of FY.
35 CMS	801337	Supplies - Library materials	4,600	4,044	556	12.1%	5,400	5,956	(556)	-10.3%	10,000	10,000	0	0.0%	
37 COM	801340	Stationery, business cards, etc.	750	131	619	82.6%	750	500	250	33.3%	1,500	631	869	58.0%	
25 PS	801365	Grant Application Expenses	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
33 IT	801370	Copy Center Expense	6,342	8,854	(2,512)	-39.6%	6,342	6,340	2	0.0%	12,684	15,194	(2,510)	-19.8%	Toner costs for in-house printing will be moved to office supplies
15 FIN	801375	General - Misc	2,500	2,757	(257)	-10.3%	42,500	42,500	0	0.0%	45,000	45,257	(257)	-0.6%	
25 PS	801390	Course Registration	0	10,750	(10,750)	0.0%	0	0	0	0.0%	0	10,750	(10,750)	0.0%	
17 EXEC	801395	Friends of Law Library	0	0	0	0.0%	600	600	0	0.0%	600	600	0	0.0%	
		Subtotal	60,859	59,387	1,472	2.4%	89,469	82,907	6,562	7.3%	150,328	142,294	8,034	5.3%	
		Professional Development:													
ALL	803105	Travel	9,900	3,713	6,187	62.5%	3,100	3,100	0	0.0%	13,000	6,813	6,187	47.6%	AALL travel costs lower than anticipated.
ALL	803110	Meals	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL	803113	Incidental and miscellaneous	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL	803115	Membership dues	575	0	575	100.0%	12,083	12,083	0	0.0%	12,658	12,083	575	4.5%	AALL, SCALL and CCLLL membership dues
ALL	803120	Registration fees	9,409	6,498	2,911	30.9%	3,275	2,000	1,275	38.9%	12,684	8,498	4,186	33.0%	AALL registration costs lower than anticipated.
ALL	803125	Educational materials	5,994	0	5,994	100.0%	0	0	0	0.0%	5,994	0	5,994	100.0%	
		Subtotal	25,878	10,211	15,667	60.5%	18,458	17,183	1,275	6.9%	44,336	27,394	16,942	38.2%	
		Communications & Marketing:													

Los Angeles County Law Library
FY2025-26 Mid-Year Budget Review

(Provisional and subject to year-end audit adjustments)

				July to December, 2025				January to June, 2026				Amended Annual Budget				Comments
				Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)	
37	COM	803205	Services	252	12	240	95.3%	420	420	0	0.0%	672	432	240	35.7%	
37	COM	803210	Collateral materials	6,000	470	5,530	92.2%	7,400	7,400	0	0.0%	13,400	7,870	5,530	41.3%	Forecast includes printed materials and library cards.
37	COM	803215	Advertising	250	1,500	(1,250)	-500.0%	30,708	20,000	10,708	34.9%	30,958	21,500	9,458	30.6%	Metro ad project will be put on hold. Will revisit in FY2027. Digital ads - bus, billboards is being considered in the forecast.
37	COM	803220	Trade shows & Outreach	500	461	39	7.7%	500	500	0	0.0%	1,000	961	39	3.9%	
			Subtotal	7,002	2,443	4,559	65.1%	39,028	28,320	10,708	27.4%	46,030	30,763	15,267	33.2%	
			Travel & Entertainment													
ALL	803305		Travel	2,500	0	2,500	100.0%	0	0	0	0.0%	2,500	0	2,500	100.0%	
ALL	803310		Meals	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL	803315		Entertainment	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL	803320		Ground transportation & mileage reimb.	0	614	(614)	0.0%	0	650	(650)	0.0%	0	1,264	(1,264)	0.0%	Increased travel to branch and partnership locations.
ALL	803325		Incidental travel expenses	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
			Subtotal	2,500	614	1,886	75.4%	0	650	(650)	0.0%	2,500	1,264	1,236	49.4%	
			Professional Services													
15	FIN	804005	Accounting	36,600	4,580	32,020	87.5%	0	32,000	(32,000)	0.0%	36,600	36,580	20	0.1%	
17	EXEC	804008	Consulting Services	81,250	11,250	70,000	86.2%	18,813	70,000	(51,188)	-272.1%	100,063	81,250	18,813	18.8%	Forecast anticipates hiring a strategic plan consultant.
17	EXEC	804010	Legal	17,500	5,592	11,908	68.0%	17,500	17,500	0	0.0%	35,000	23,092	11,908	34.0%	
15	FIN	804015	Other	0	9,443	(9,443)	0.0%	0	15,000	(15,000)	0.0%	0	24,443	(24,443)	0.0%	Previously unbudgeted LAIC partnership
			Subtotal	135,350	30,865	104,485	77.2%	36,313	134,500	(98,188)	-270.4%	171,663	165,365	6,298	3.7%	
			Depreciation:													
15	FIN	806105	Depreciation - Library Materials	951,737	926,319	25,418	2.7%	948,051	948,051	(0)	0.0%	1,899,788	1,874,370	25,418	1.3%	
15	FIN	806110	Depreciation Exp - Cap Ex	152,022	183,236	(31,214)	-20.5%	213,225	190,000	23,225	10.9%	365,247	373,236	(7,990)	-2.2%	Forecast reflects capital expenditures moved to FY2027.
			Subtotal	1,103,759	1,109,556	(5,797)	-0.5%	1,161,276	1,138,051	23,225	2.0%	2,265,035	2,247,607	17,428	0.8%	
			Total Expense	6,085,505	5,438,158	647,346	10.6%	5,411,351	5,252,626	158,725	2.9%	11,496,856	10,690,784	806,072	7.0%	
			Net Income Before Extraordinary Items	(1,525,925)	344,231	1,870,156	122.6%	(630,275)	(164,402)	465,873	-73.9%	(2,156,200)	179,829	2,336,029	-108.3%	

Los Angeles County Law Library
FY2025-26 Mid-Year Budget Review

(Provisional and subject to year-end audit adjustments)

			July to December, 2025				January to June, 2026				Amended Annual Budget				Comments	
Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)	Budget	Forecast	\$ Fav (Unf)	% Fav (Unf)					
15	FIN	321000	Investment Gain (Loss) ¹	60,000	146,856	86,856	144.8%	60,000	60,000	0	0.0%	120,000	206,856	86,856	72.4%	Reflects gains/loss if sold at time of report (before maturity)
17	EXEC	401000	Extraordinary Income	0	231,641	231,641	0.0%	0	0	0	0.0%	0	231,641	231,641	0.0%	
17	EXEC	901000	Extraordinary Expense	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Net Income Including Extraordinary Items				(1,465,925)	722,728	2,188,653	149.3%	(570,275)	(104,402)	465,873	-81.7%	(2,036,200)	618,326	2,654,526	-130.4%	
Capital Expenditures:																
39	FAC	161100	Furniture / Appliances (>3k)	0	12,018	(12,018)	0.0%	0	0	0	0.0%	0	12,018	(12,018)	0.0%	
33	TECH	161300	Electronics / Computer Hardware (>3k)	15,000	6,699	8,301	55.3%	515,000	0	515,000	100.0%	530,000	6,699	523,301	98.7%	
39	FAC	164500	Exterior Building Repairs/ Improvements (>3k)	384,806	42,906	341,901	88.9%	660,000	750,000	(90,000)	-13.6%	1,044,806	792,906	251,901	24.1%	Forecast anticipates completion of hill street parking structure repair and rehabilitation.
39	FAC	164000	Interior Improvements / Alterations (>3k)	0	9,240	(9,240)	0.0%	575,000	0	575,000	100.0%	575,000	9,240	565,760	98.4%	
33	TECH	168000	Computer Software	0	0	0	0.0%	0	28,360	(28,360)	0.0%	0	28,360	(28,360)	0.0%	
Total - Capitalized Expenditures				399,806	58,845	328,943	82.3%	1,750,000	778,360	(971,640)	-55.5%	2,149,806	849,223	(1,300,583)	-60.5%	

Los Angeles County Law Library
FY2026-26 Mid-Year Budget Review
Capital Expenditures

DEPT	Description	GL #	GL Name	July - December, 2025				January - June, 2026				Amended Annual Budget				Comment
				Budget	Actual	\$ Diff	% Diff	Budget	Forecast	\$ Diff	% Diff	Budget	Forecast	\$ Diff	% Diff	
33	Single Aisle (2 Ant)Plexiglas Security System (x1)	161200	Equipment	\$0	\$12,018	(\$12,018)	0.0%	\$0	\$0	\$0	0.0%	\$0	\$12,018	(\$12,018)	0.0%	Immediate, unplanned capital project
33	PC Computer for Staff	161300	Electronics / Computer Hardware >3K	\$0	\$0	\$0	0.0%	\$100,000	\$0	\$100,000	100.0%	\$100,000	\$0	\$100,000	100.0%	We will not replace or upgrade our VMWare Infrastrcturue for our VMs because of higher cost To be completed FY2027.
33	Internet WiFi Upgrade and Expansion Coverage	161300	Electronics / Computer Hardware >3K	\$0	\$0	\$0	0.0%	\$150,000	\$0	\$150,000	100.0%	\$150,000	\$0	\$150,000	100.0%	
33	Security Camera Phase 2 and 3	161300	Electronics / Computer Hardware >3K	\$0	\$0	\$0	0.0%	\$70,000	\$0	\$70,000	100.0%	\$70,000	\$0	\$70,000	100.0%	Ongoing. To be completed FY2027.
33	Desk Phone Replacement	161300	Electronics / Computer Hardware >3K	\$0	\$0	\$0	0.0%	\$150,000	\$0	\$150,000	100.0%	\$150,000	\$0	\$150,000	100.0%	Ongoing. To be completed FY2027.
33	3 x Xerox Printer	161300	Electronics / Computer Hardware >3K	\$0	\$0	\$0	0.0%	\$45,000	\$0	\$45,000	100.0%	\$45,000	\$0	\$45,000	100.0%	Ongoing. To be completed FY2027.
39	Building Security System	161300	Electronics / Computer Hardware >3K	\$15,000	\$0	\$15,000	100.0%	\$0	\$0	\$0	0.0%	\$15,000	\$0	\$15,000	100.0%	Project roll over to FY27. It will be part of FY27 budget planning.
39	Powerlite L790SE - LCD Epson Projector (x1)	161300	Electronics / Computer Hardware >3K	\$0	\$6,699	(\$6,699)	0.0%	\$0	\$0	\$0	0.0%	\$0	\$6,699	(\$6,699)	0.0%	Immediate, unplanned capital project
39	Elevator Modernization Project (2 cabs out 4)	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$500,000	\$0	\$500,000	100.0%	\$500,000	\$0	\$500,000	100.0%	Project expected to start in FY26 but completed in FY27. It will be part of FY27 budgeet planning.
39	Ballistic Resistant Partitions (reference, circulation, and security)	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$75,000	\$0	\$75,000	100.0%	\$75,000	\$0	\$75,000	100.0%	Project roll over to FY27. It will be part of FY27 budget planning.
39	HVAC Motor Replacement; 50's Intake Motor	164000	Interior Improvements / Alterations >\$3K	\$0	\$9,240	(\$9,240)	0.0%	\$0	\$0	\$0	0.0%	\$0	\$9,240	(\$9,240)	0.0%	Immediate, unplanned capital project
39	Earthquake Retrofit Phase 2 - Non Ductile Seismic Analysis	164500	Exterior Building Repairs/ Improvements >\$3K	\$384,806	\$0	\$384,806	100.0%	\$0	\$0	\$0	0.0%	\$384,806	\$0	\$384,806	100.0%	Project roll over to FY27. It will be part of FY27 budget planning.
39	Hill Street Parking Structure	164500	Exterior Building Repairs/ Improvements >\$3K	\$0	\$0	\$0	0.0%	\$500,000	\$750,000	(\$250,000)	-50.0%	\$500,000	\$750,000	(\$250,000)	-50.0%	Structural repair expected to be completed before 6/30/2026. Conservative cost estimante includes anticipated change orders.
39	Emergency Generator Replacement	164500	Exterior Building Repairs/ Improvements >\$3K	\$0	\$0	\$0	0.0%	\$160,000	\$0	\$160,000	100.0%	\$160,000	\$0	\$160,000	100.0%	Project expected to start in FY26 but completed in FY27. It will be part of FY27 budget planning.
39	Lower/Upper Garage, Aluminum Grill Roll-Up Door	164500	Exterior Building Repairs/ Improvements >\$3K	\$0	\$42,906	(\$42,906)	0.0%	\$0	\$0	\$0	0.0%	\$0	\$42,906	(\$42,906)	0.0%	Immediate, unplanned capital project
33	New Integrated Library System (ILS)	168000	Software	\$0	\$0	\$0	0.0%	\$0	\$28,360	(\$28,360)	0.0%	\$0	\$28,360	(\$28,360)	0.0%	Immediate, unplanned capital project
				\$399,806	\$70,863	\$328,943	82.3%	\$1,750,000	\$778,360	\$971,640	55.5%	\$2,149,806	\$849,223	\$1,300,583	60.5%	

MEMORANDUM

DATE: February 25, 2026

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director

RE: Review and Approval of Baseline Salary Calculation of Exempt Employees in Compliance with Department of Industrial Relations Wage Order for California Employers, effective January 1, 2026

SUMMARY OF APPLICABLE LAW

The Los Angeles County Law Library (LA Law Library) operates under the California Business and Professions Code Section 6300 et seq. as an independent public agency. (*Board of Law Library Trustees of Los Angeles County v. Lowery* (1945) 67 Cal.App.2d 480, 482). Public agencies like the LA Law Library are not mandated to follow California law for overtime requirements per a recent California Supreme Court ruling in the case of *Stone v. Alameda Health System*, 16 Cal.5th 1040 (2025). In reaching that holding, the Supreme Court clarified that public employers are generally exempt from most provisions of the Labor Code unless the California Legislature clearly indicates otherwise.

Beginning January 1, 2026, the Department of Industrial Relations (“DIR”) increased the State of California’s minimum wage to \$16.90 per hour. The Wage Order issued by the DIR applies to all employers in the State of California, including public agencies. With the increase in the minimum wage for non-exempt employees, the minimum salary that must be paid to exempt employees to preserve the exemption has also increased to \$70,304 per year. The California Industrial Wage Commission issued Wage Order No. 4-2001, which governs professional, technical, clerical, mechanical, and similar occupations. That Order requires that exempt employees “must also earn a monthly salary equivalent to no less than two (2) times the state minimum wage for full-time employment.” The California Court of Appeal has confirmed the DIR wage orders expressly apply minimum wage provisions to employers in the private and public sectors alike.

IMPACT ON LA LAW LIBRARY:

Staff have conducted a salary analysis to determine baseline salary calculations of exempt employees to determine if the Library is in compliance with the Department of Industrial Relations Wage Order for California Employers, effective January 1, 2026. The analysis reveals that a total of fifteen exempt employees have salaries that are currently below the 2026 California minimum



salary requirement for exempt status, ranging from 1% to 25% under the requirement. This targeted group of exempt employees includes both non-represented and SEIU 721 represented employees.

To bring the Library into compliance with the recent DIR Wage Order, adjustments must be made in the budget to cover the shortfall in the baseline wages for this group of exempt employees. A review of job descriptions on the Library's books show the job description for a Facilities Manager has been budgeted for but the position has remained vacant due to restructuring and recent changes in departmental needs and leadership roles. Currently the Library has a Facilities Supervisor (Exempt and Non-represented) who has performed an excellent job in his role in managing the Facilities Clerks and facilities operations. Staff have determined there is no need to fill the Facilities Manager position as a result.

Given this, Staff propose that the Facilities Manger position be eliminated so that funds set aside for the position's salary be reallocated to bring the baseline salaries of the targeted non-represented exempt employees in compliance with the DIR Wage Order, effective as of January 1, 2026. In addition, subject to the meet and confer requirements between management and SEIU 721, and an agreement with SEIU 721, Staff propose the reallocated funds also be applied to the current salaries of represented exempt employees within the targeted group, effective as of January 1, 2026.

RECOMMENDATION:

Staff recommend the Board approve of the following: that the baseline salary calculation of exempt employees meets the amount of \$70,304 per year in compliance with the Department of Industrial Relations Wage Order for California Employers, effective January 1, 2026; that the Facilities Manager job descriptions be eliminated and funds previously reserved for this position be reallocated to salaries for exempt employees that are currently below the 2026 California minimum salary requirement for exempt status; and that, subject to meet and confer requirements, and subsequent agreement with SEIU 721, the reallocated funds also apply to salaries of represented exempt employees who are currently earning below the 2026 California minimum salary requirements.

