

AGENDA

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

REGULAR BOARD MEETING

Wednesday, March 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:

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

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



CALL TO ORDER

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the February 25, 2026 Regular Board Meeting
- 3.2 Review of January Financials and List of February Checks and Warrants
- 3.3 Approval of job description for Library Associate, Public and Legal Education
- 3.4 Approval of Conflict of Interest and Disclosure Code for the Los Angeles County Law Library

4.0 DISCUSSION ITEMS

- 4.1 Presentation by Bruce Silberman, B.S. Silberman Consulting: Emerging Trends in the Parking Industry and Parking Lot Management
- 4.2 Review and Approval of FY2025-26 Mid-Year Budget and Financial Forecast

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.

5.0 EXECUTIVE DIRECTOR REPORT

6.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, April 22, 2026.

POSTED **THURSDAY, MARCH 5** _____ @ **5:00 P.M.** _____

POSTED BY **DANIEL REINHOLD** _____



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

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

February 25, 2026

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, February 25, 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 Rosa Fregoso
Judge Susan DeWitt
Judge Cherol Nellon
Susan Steinhauser, Esq.
Dan Rosenfeld

Trustees Absent: NA

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 12:21 pm and thereafter presided. Executive Director, Katherine Chew, recorded the Minutes.

1.0 PUBLIC COMMENT

President Juhas decided to address Item 4.1 first out of respect for Susan Kent's time. He then came back to Item 1.0.

Derrick Blassingame addressed the Board. He began by stating that what the Board just did on Item 4.1 had no transparency. He stated that he believed that the Board was just wooed by a glossy PowerPoint Presentation, and because she is a woman.

He came to the Board because he has a complaint about E.D. Chew and her management team. He stated that they have discriminated against him multiple times, and that they have thrown him out of the library unprovoked. He stated that he sees a psychiatrist at Kaiser, and he has no mental health issues. He stated that the library management team has made all sorts of slanderous comments about him when he uses the library. He stated that the only conclusion that he can draw, is that this is because he is an African American man, and that he uses the library to litigate pro se, and management do not want him using this public resource to get an upper hand in the court system.

He stated that the library has monitored his use of the computer system.

He stated that they don't do this to any Hispanics, Asians, or Caucasians in the library.. He believes it is disproportionately black men that she has put out of the library. He stated that because E.D. Chew has no black people on her staff, that she is biased. He stated that her assistant is Caucasian, that E.D. Chew is Asian American, and that there are no black members on the administrative team. He is requesting that the Board take a strategic look at this because it is racially motivated.

President Juhas thanked Mr. Blassingame for his time.

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

President Juhas asked the Board if anyone wanted to remove an item from the Consent Calendar. Hearing no request, President Juhas requested a motion to approve the Consent Calendar. So moved by Vice President Seigle, seconded by Trustee Nellon. The motion was approved unanimously 7 – 0.

4.0 DISCUSSION ITEMS

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

Susan Kent addressed the Board over a Zoom call. She gave a PowerPoint presentation to the Board regarding how to create a strategic plan. The library will need to prepare for planning, and conduct internal assessments. We will also need to get external stakeholders to participate, and conduct external assessments. Next the library will review and clarify the mission and vision. This will lead to the identifying goals and strategic priorities. The last step is to create an implementation "GPS". This includes developing objectives and related metrics, aligning objectives with resources, communicating the plan to internal and external stakeholders, and evaluating and updating the plan annually.

After the presentation, the Board asked E.D. Chew to confer with Susan Kent in order to get consultant recommendations from her. Vice President Seigle suggested coming up with an ad hoc strategic plan committee. Judge Nellon stated that she believes it is key to have internal feedback from library staff.

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

Marcelino Juarez, LA Law Library's Finance Director, addressed the Board. Jasmine Logee, a CPA and Audit Supervisor from Price Paige & Company, was also present over a Zoom call. Marcelino stated that he was pleased with the audit results.

Jasmine addressed the Board regarding the library's recent audit. She briefly discussed the audit process. The library received an unmodified opinion, which means that the financial statements are presented fairly in all material respect. The audit was conducted in accordance with generally accepted auditing standards, as well as government auditing standards. The library audit was essentially a clean bill of health for the library.

Vice President Seigle inquired about the post-employment benefits. She asked if there would be a point in the future where the library will have obligations on post-retirement benefits that we cannot afford. Jasmine responded that the actuary would calculate what the expected liability is for retirees, and for those benefits to be paid out. They also outline what the recommended contributions are. This is just a snapshot of the liability as it currently stands. This will fluctuate based on more employees hired, significant contributions could also affect the number, but this is just a snapshot on how things stood as of June 30, 2025.

Trustee Fregoso left the meeting at 1:23pm.

President Juhas requested a motion to approve Item 4.2. So moved by Trustee Steinhauser, seconded by Trustee Rosenfeld. The motion was approved unanimously 6 – 0.

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

The Board decided to move Item 4.3 to the March 2026 Board Meeting.

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

President Juhas requested a motion to approve Item 4.4. So moved by Trustee Steinhauser, seconded by Vice President Seigle. The motion was approved unanimously 6 – 0.

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

The Board convened in a closed session at 1:26pm.

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 1:42 pm. 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.

8.0 EXECUTIVE DIRECTOR REPORT

9.0 ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 1:43pm by President Juhas. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, March 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 January 31, 2026
(Provisional and subject to year-end audit adjustments)

	6/30/2025	1/31/2026	YTD
Assets			
Current assets			
Cash and cash equivalents	17,335,752	18,059,698	723,946
Accounts receivable	141,158	154,634	13,476
Other receivable	1,491,069	1,582,692	91,623
Prepaid expenses	300,944	437,949	137,005
Total current assets	<u>19,268,923</u>	<u>20,234,973</u>	966,050
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,720,672	6,885,853	165,181
Capital assets, not being depreciated	803,751	986,243	182,492
Capital assets, being depreciated - net	14,209,408	14,057,749	(151,658)
SBITA assets net of amortization	1,777,346	1,777,346	-
Total noncurrent assets	<u>23,829,647</u>	<u>24,025,662</u>	196,015
Total assets	<u>43,098,570</u>	<u>44,260,635</u>	1,162,064
Deffered Outflows of Resources			
Deffered Outflows of Resources	3,648,483	3,648,483	-
Total assets and deffered outflows of resources	<u>46,747,053</u>	<u>47,909,118</u>	<u>1,162,064</u>
Liabilities			
Current Liabilities			
Accounts payable	236,318	69,999	(166,319)
Other current liabilities	-	-	-
Payroll liabilities	18,937	29,962	11,025
Total current liabilities	<u>255,255</u>	<u>99,961</u>	(155,294)
Noncurrent Liabilities			
Accrued sick and vacation liability	273,887	267,373	(6,514)
Borrowers' deposit	206,608	212,421	5,813
OPEB liability	4,920,168	4,995,999	75,831
Net pension liability	5,316,493	5,608,162	291,669
SBITA liability	1,810,670	1,810,670	-
Total noncurrent liabilities	<u>12,527,826</u>	<u>12,894,625</u>	366,799
Total liabilities	<u>12,783,081</u>	<u>12,994,586</u>	211,505
Deffered Inflows of Resources			
Deffered Inflows of Resources	727,023	727,023	-
Total liabilities and Deffered inflows of resources	<u>13,510,104</u>	<u>13,721,609</u>	211,505
Net Position			
Invested in capital assets	15,013,159	15,043,993	30,834
Unrestricted	18,223,791	19,143,516	919,726
Total net position	<u>33,236,949</u>	<u>34,187,509</u>	950,559
Total liabilities and Deffered inflows of resources and net position	<u>46,747,053</u>	<u>47,909,118</u>	<u>1,162,064</u>

Los Angeles County Law Library
Income Statement for the Period Ending January 31, 2026
(Provisional and subject to year-end audit adjustments)

Jan-25 Actual	Jan-26			
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
782,569	615,922	915,069	299,147	48.6%
52,001	45,651	48,613	2,962	6.5%
0	0	0	0	0.0%
<u>28,903</u>	<u>21,043</u>	<u>26,123</u>	<u>5,080</u>	<u>24.1%</u>
863,473	682,616	989,805	307,189	45.0%
419,385	465,458	417,255	48,203	10.4%
62,016	59,514	51,503	8,011	13.5%
189,542	163,200	169,333	(6,133)	-3.8%
(189,542)	(163,200)	(169,333)	6,133	-3.8%
0	0	0	0	0.0%
106,094	106,715	85,981	20,735	19.4%
21,088	34,523	21,226	13,298	38.5%
5,959	6,207	3,080	3,128	50.4%
99	7,285	0	7,285	100.0%
2	467	2	465	99.6%
0	0	11	(11)	0.0%
1,456	14,656	21,883	(7,226)	-49.3%
<u>189,424</u>	<u>186,681</u>	<u>177,599</u>	<u>9,082</u>	<u>4.9%</u>
<u>805,522</u>	<u>881,507</u>	<u>778,538</u>	<u>(102,969)</u>	<u>-11.7%</u>
<u>57,951</u>	<u>(198,891)</u>	<u>211,266</u>	<u>410,157</u>	<u>-206.2%</u>
25,647	10,000	18,325	8,325	83.2%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>83,598</u>	<u>(188,891)</u>	<u>229,591</u>	<u>418,482</u>	<u>-221.5%</u>
0	0	16,463	(16,463)	0.0%

Summary:

Income

L.A. Superior Court Fees	5,237,636	4,706,636	6,212,019	1,505,383	32.0%	8,300,000
Interest	381,115	329,388	348,022	18,633	5.7%	567,702
Parking	0	0	0	0	0.0%	0
Library Services	557,173	206,171	212,154	5,982	2.9%	472,954
Total Income	6,175,925	5,242,196	6,772,194	1,529,999	29.2%	9,340,656

Expense

Staff (payroll + benefits)	3,517,110	4,011,362	3,625,751	385,611	9.6%	6,436,895
Electronic Resource Subscriptions	398,575	416,598	341,122	75,476	18.1%	714,169
SBITA Interest & Amortization Expense	0	0	0	0	0.0%	0
Library Materials	1,097,368	1,142,400	1,048,172	94,228	8.2%	1,958,400
Library Materials Transferred to Capital Assets	(1,097,368)	(1,142,400)	(1,048,172)	(94,228)	8.2%	(1,958,400)
Facilities	673,758	746,443	680,121	66,322	8.9%	1,251,320
Technology & Data	147,787	241,964	154,052	88,440	36.6%	414,581
General	65,633	67,066	62,467	4,599	6.9%	150,328
Professional Development	22,151	33,163	10,211	22,952	69.2%	44,336
Communications & Marketing	2,459	7,469	2,445	5,024	67.3%	46,030
Travel & Entertainment	147	2,500	625	1,875	75.0%	2,500
Professional Services	45,958	150,006	52,748	97,259	64.8%	171,663
Depreciation	1,325,952	1,290,440	1,287,155	3,285	0.3%	2,265,035
Total Expenses	6,199,530	6,967,012	6,216,697	750,315	10.8%	11,496,856
Net Income (Loss)	(23,606)	(1,724,816)	555,498	2,280,314	132.2%	(2,156,200)

Investment Gain (Loss)¹

Investment Gain (Loss) ¹	208,400	70,000	165,181	95,181	136.0%	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	184,795	(1,654,816)	952,319	2,607,135	157.5%	(2,036,200)

Capitalized Expenditures

FY 2024-25 YTD Actual	FY 2025-26 YTD				Annual Budget
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	
4,055	399,806	75,307	324,499	81.2%	2,149,806

Comments

Los Angeles County Law Library
Income Statement for the Period Ending January 31, 2026
(Provisional and subject to year-end audit adjustments)

Jan-25 Actual	Jan-26				FY 2024-25 YTD Actual	FY 2025-26 YTD					Annual Budget	Comments	
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)				
Detailed Budget:													
Income:													
782,569	615,922	915,069	299,147	48.6%	15 FIN 303300	L.A. Superior Court Fees	5,237,636	4,706,636	6,212,019	1,505,383	32.0%	8,300,000	Increase in filing fee revenue attributed primarily to unlimited civil filing fees.
Interest:													
0	0	0	0	0.0%	15 FIN 311000	Interest - LAIF	9,591	9,831	9,179	(652)	-6.6%	19,890	
51,000	45,000	47,742	2,742	6.1%	15 FIN 312000	Interest - General Fund	364,223	315,000	332,499	17,499	5.6%	540,000	Timing variance.
1,001	651	870	219	33.7%	15 FIN 313000	Interest - Deposit Fund	7,301	4,557	6,344	1,787	39.2%	7,812	Timing variance.
52,001	45,651	48,613	2,962	6.5%		Subtotal	381,115	329,388	348,022	18,633	5.7%	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:													
33	0	16	16	0.0%	27 CIRC 330150	Annual Designation Fee	1,528	1,409	1,186	(223)	-15.8%	3,009	Timing variance.
18,019	17,461	17,225	(236)	-1.4%	25 PS 330140	Annual Members Fee	115,993	114,255	112,539	(1,716)	-1.5%	195,920	
3,196	882	2,989	2,107	238.9%	25 PS 330340	Course Registration	28,146	25,832	17,094	(8,738)	-33.8%	38,950	Timing variance.
(173)	900	3,031	2,131	236.8%	27 CIRC 330129	Copy Center	16,410	17,500	17,933	433	2.5%	31,200	
(302)	(1,600)	1,045	2,645	-165.3%	27 CIRC 330205	Document Delivery	7,385	6,400	6,325	(75)	-1.2%	13,800	
1,506	1,400	1,182	(218)	-15.6%	27 CIRC 330210	Fines	12,118	11,100	16,264	5,164	46.5%	20,000	Timing variance.
6,365	517	732	215	41.7%	15 FIN 330310	Miscellaneous	288,047	18,917	29,052	10,135	53.6%	36,500	Timing variance. Includes renewed book sales activities.
50	1,333	(318)	(1,651)	-123.8%	39 FAC 330330	Room Rental	10,995	9,333	5,135	(4,198)	-45.0%	16,000	Timing variance.
0	0	0	0	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	
210	150	221	71	47.3%	15 FIN 330450	Vending	1,552	1,425	1,316	(109)	-7.6%	2,575	
0	0	0	0	0.0%	39 FAC 330465	Special Events Income	0	0	0	0	0.0%	0	
28,903	21,043	26,123	5,080	24.1%		Subtotal	557,173	206,171	212,154	5,982	2.9%	472,954	
863,473	682,616	989,805	307,189	45.0%		Total Income	6,175,925	5,242,196	6,772,194	1,529,999	29.2%	9,340,656	
Expenses:													
Staff:													
224,816	269,024	244,262	24,762	9.2%	ALL 501000	Salaries (FT)	1,718,417	2,017,679	1,743,928	273,751	13.6%	3,497,310	Timing variance.
0	(5,380)	0	(5,380)	100.0%	15 FIN 501025	Staff Vacancy Offset (FT)	0	(40,354)	0	(40,354)	100.0%	(69,946)	
21,674	25,524	13,333	12,191	47.8%	ALL 501050	Salaries (PT)	151,533	191,429	126,723	64,705	33.8%	331,809	Timing variance.
0	(510)	0	(510)	100.0%	15 FIN 501075	Staff Vacancy Offset (PT)	0	(3,829)	0	(3,829)	100.0%	(6,636)	
14,526	15,691	15,315	376	2.4%	15 FIN 502000	Social Security	113,081	117,531	110,068	7,463	6.3%	203,739	Timing variance.
3,397	4,299	3,582	717	16.7%	15 FIN 503000	Medicare	26,928	32,206	26,132	6,074	18.9%	55,828	Timing variance.
33,467	25,908	12,385	13,523	52.2%	15 FIN 511000	Retirement	671,333	792,430	756,457	35,974	4.5%	934,922	
41,667	41,667	41,667	(0)	0.0%	15 FIN 511050	Pension Exp (Actuarial)	291,667	291,667	291,669	(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	
57,397	64,908	61,689	3,219	5.0%	15 FIN 512000	Health Insurance	385,452	448,993	397,753	51,241	11.4%	683,535	On-going vacancy savings.
397	482	494	(12)	-2.5%	15 FIN 513000	Disability Insurance	2,921	3,374	3,112	262	7.8%	5,784	On-going vacancy savings.
5,331	5,536	5,590	(54)	-1.0%	15 FIN 514000	Dental Insurance	36,250	38,752	35,994	2,758	7.1%	66,432	On-going vacancy savings.
562	658	642	16	2.4%	15 FIN 514500	Vision Insurance	4,108	4,606	4,119	487	10.6%	7,896	On-going vacancy savings.
190	225	207	18	7.8%	15 FIN 515000	Life Insurance	1,246	1,575	1,322	253	16.1%	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	11,701	13,152	10,915	2,237	17.0%	23,674	
0	0	0	0	0.0%	15 FIN 517000	Unemployment Insurance	6,108	5,000	10,015	(5,015)	-100.3%	10,000	Higher UI costs than previously anticipated.
712	1,925	4,039	(2,114)	-109.8%	ALL 514010	Temporary Employment	13,404	11,987	24,740	(12,753)	-106.4%	21,068	Timing variance.
0	0	145	(145)	0.0%	13 HR 514015	Recruitment	2,627	2,500	1,773	727	29.1%	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	75,833	75,833	75,831	2	0.0%	130,000	Year-end audit JE.
1,581	2,000	1,106	894	44.7%	15 FIN 518550	TMP	3,043	5,500	3,866	1,634	29.7%	7,000	
898	790	87	703	89.0%	15 FIN 518560	Benefit Administration	1,459	1,330	1,334	(4)	-0.3%	1,780	
419,385	465,458	417,255	48,203	10.4%		Total - Staff	3,517,110	4,011,362	3,625,751	385,611	9.6%	6,436,895	
Library Materials/Electronic Resources Subscription:													
130,579	131,786	134,684	(2,898)	-2.2%	23 COL 601999	American Continuations	830,714	922,502	858,893	63,609	6.9%	1,581,438	Timing variance.
1,591	2,000	1,702	298	14.9%	23 COL 602999	American New Orders	19,212	14,000	90	13,910	99.4%	24,000	Timing variance.
10,820	1,968	12,848	(10,880)	-552.9%	23 COL 609199	Branch Continuations	16,865	13,776	20,435	(6,659)	-48.3%	23,611	Timing variance.
0	25	0	25	100.0%	23 COL 609299	Branch New Orders	0	175	0	175	100.0%	300	Timing variance.
11,780	9,143	1,449	7,694	84.1%	23 COL 603999	Commonwealth Continuations	108,230	64,001	90,323	(26,322)	-41.1%	109,713	Timing variance.
0	100	0	100	100.0%	23 COL 604999	Commonwealth New Orders	31	700	0	700	100.0%	1,200	Timing variance.
20,232	7,599	9,683	(2,084)	-27.4%	23 COL 605999	Foreign Continuations	47,437	53,193	22,619	30,574	57.5%	91,186	Timing variance.
0	100	0	100	100.0%	23 COL 606999	Foreign New Orders	538	700	162	539	76.9%	1,200	Timing variance.
13,688	9,300	7,959	1,341	14.4%	23 COL 607999	International Continuations	67,077	65,100	46,930	18,170	27.9%	111,605	Timing variance.
0	500	524	(24)	-4.7%	23 COL 608999	International New Orders	3,303	3,500	4,637	(1,137)	-32.5%	6,000	Timing variance.

Los Angeles County Law Library
 Income Statement for the Period Ending January 31, 2026
 (Provisional and subject to year-end adjustments)

Jan-25 Actual	Jan-26				FY 2024-25 YTD Actual	FY 2025-26 YTD				Annual Budget	Comments	
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			
561	479	265	214	44.7%	2,889	3,353	2,091	1,262	37.6%	5,747	Timing variance.	
293	200	219	(19)	-9.7%	1,072	1,400	1,993	(593)	-42.3%	2,400	Timing variance.	
189,542	163,200	169,333	(6,133)	-3.8%	1,097,368	1,142,400	1,048,172	94,228	8.2%	1,958,400	Timing variance.	
(189,542)	(163,200)	(169,333)	6,133	-3.8%	(1,097,368)	(1,142,400)	(1,048,172)	(94,228)	8.2%	(1,958,400)	Timing variance.	
62,016	59,514	51,503	8,011	13.5%	398,575	416,598	341,122	75,476	18.1%	714,169	Timing variance.	
					685100				0.0%		Year-end audit JE.	
					685200				0.0%		Year-end audit JE.	
					Facilities:							
663	4,167	2,372	1,795	43.1%	801005	53,706	55,752	50,518	5,234	9.4%	76,585	Timing variance.
1,803	2,167	1,768	398	18.4%	801010	16,076	15,167	40,478	(25,311)	-166.9%	26,000	Includes unbudgeted REG4 testing services.
					801015	7,389	7,000	3,956	3,044	43.5%	12,000	
25,596	15,000	1,548	13,452	89.7%	801020	98,015	105,000	102,591	2,409	2.3%	180,000	
1,118	1,152	2,348	(1,196)	-103.9%	801025	12,203	8,061	8,106	(45)	-0.6%	13,818	
4,113	9,200	7,554	1,646	17.9%	801030	16,592	25,400	21,873	3,527	13.9%	45,400	
34,993	40,242	32,863	7,379	18.3%	801035	244,950	281,692	231,635	50,057	17.8%	482,901	Actual cost for some lines of coverage lower than budgeted and approved.
11,786	11,954	11,786	168	1.4%	801040	83,980	83,679	71,468	12,210	14.6%	143,449	
0	0	0	0	0.0%	801045	0	0	0	0	0.0%	0	
22,225	20,000	24,590	(4,590)	-23.0%	801050	132,338	140,000	141,298	(1,298)	-0.9%	240,000	
0	167	0	167	100.0%	801060	142	1,167	0	1,167	100.0%	2,000	
286	300	162	138	46.0%	801065	2,582	13,250	1,548	11,702	88.3%	15,350	
0	0	0	0	0.0%	801100	294	4,000	0	4,000	100.0%	4,000	
369	750	0	750	100.0%	801110	2,354	2,250	0	2,250	100.0%	3,000	
0	0	0	0	0.0%	801115	70	300	2,600	(2,300)	-766.7%	600	Timing variance.
323	343	645	(302)	-88.0%	801120	1,775	1,801	1,861	(60)	-3.3%	2,916	
251	275	345	(70)	-25.6%	801125	1,291	1,925	2,188	(263)	-13.7%	3,300	
106,094	106,715	85,981	20,735	19.4%	Subtotal							1,251,320
					Technology:							
2,861	3,733	5,508	(1,775)	-47.5%	801210	14,940	26,131	23,013	3,118	11.9%	44,796	Timing variance.
1,229	4,381	889	3,492	79.7%	801212	14,628	30,667	7,415	23,252	75.8%	52,572	Timing variance.
0	550	0	550	100.0%	801215	666	3,850	1,796	2,054	53.4%	6,600	Timing variance.
143	1,862	0	1,862	100.0%	801220	10,482	13,031	7,858	5,173	39.7%	22,339	Purchased networking Branch location and restock several printers.
0	1,708	576	1,132	66.3%	801225	8,493	11,954	4,611	7,344	61.4%	20,493	Timing variance.
5,905	5,630	6,195	(565)	-10.0%	801230	39,682	39,407	41,626	(2,220)	-5.6%	67,554	
3,600	8,004	1,625	6,379	79.7%	801235	15,645	56,028	15,358	40,670	72.6%	96,048	Timing variance.
0	117	0	117	100.0%	801245	405	820	0	820	100.0%	1,405	Timing variance.
149	1,324	149	1,176	88.8%	801250	1,040	9,270	1,040	8,230	88.8%	15,891	Timing variance.
7,201	7,215	6,285	931	12.9%	801275	41,807	50,807	51,335	(529)	-1.0%	86,883	
21,088	34,523	21,226	13,298	38.5%	Subtotal							414,581
					General:							
285	458	340	118	25.8%	801310	3,026	3,208	2,706	502	15.6%	5,500	Timing variance.
908	944	946	(2)	-0.2%	801315	7,622	7,928	7,917	11	0.1%	12,648	
0	0	0	0	0.0%	801320	339	4,000	3,741	259	6.5%	10,000	Timing variance.
93	175	123	52	29.7%	801325	734	1,320	908	412	31.2%	2,370	Timing variance.
120	300	0	300	100.0%	801330	13,380	16,400	15,364	1,036	6.3%	19,200	
2,078	2,523	690	1,833	72.6%	801335	13,034	18,211	4,314	13,897	76.3%	30,826	Timing variance.
0	0	0	0	0.0%	801337	4,572	4,600	4,044	556	12.1%	10,000	Timing variance.
0	750	0	750	100.0%	801340	0	1,500	131	1,369	91.3%	1,500	Timing variance. Will order in December upon new staff arrivals.
0	0	0	0	0.0%	801365	0	0	0	0	0.0%	0	
1,299	1,057	980	77	7.3%	801370	7,485	7,399	9,834	(2,435)	-32.9%	12,684	Increased toner usage due to increased in-house printing for classes and other partnership activities.
0	0	0	0	0.0%	801375	726	2,500	2,757	(257)	-10.3%	45,000	
1,176	0	0	0	0.0%	801390	14,716	0	10,750	(10,750)	0.0%	0	Timing variance. Offset by Copy Center revenue.
0	0	0	0	0.0%	801395	0	0	0	0	0.0%	600	
5,959	6,207	3,080	3,128	50.4%	Subtotal							150,328
					Professional Development:							
0	0	0	0	0.0%	803105	6,781	9,900	3,713	6,187	62.5%	13,000	AALL costs lower than anticipated.
0	0	0	0	0.0%	803110	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	803113	0	0	0	0	0.0%	0	
0	6,785	0	6,785	100.0%	803115	555	7,360	0	7,360	100.0%	12,658	
99	500	0	500	100.0%	803120	13,385	9,909	6,498	3,411	34.4%	12,684	AALL costs lower than anticipated.
0	0	0	0	0.0%	803125	1,429	5,994	0	5,994	100.0%	5,994	

Los Angeles County Law Library
Income Statement for the Period Ending January 31, 2026
(Provisional and subject to year-end audit adjustments)

Jan-25 Actual	Jan-26				FY 2024-25 YTD Actual	FY 2025-26 YTD					Annual Budget	Comments	
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)				
99	7,285	0	7,285	100.0%									
						Subtotal	22,151	33,163	10,211	22,952	69.2%	44,336	
						Communications & Marketing:							
2	50	2	48	96.0%	37 COM 803205	Services	14	302	14	288	95.4%	672	
0	417	0	417	100.0%	37 COM 803210	Collateral materials	1,345	6,417	470	5,947	92.7%	13,400	Timing variance. Printed collateral will be printed February 2026.
0	0	0	0	0.0%	37 COM 803215	Advertising	1,100	250	1,500	(1,250)	-500.0%	30,958	Timing variance.
0	0	0	0	0.0%	37 COM 803220	Trade shows & Outreach	0	500	461	39	7.7%	1,000	
2	467	2	465	99.6%		Subtotal	2,459	7,469	2,445	5,024	67.3%	46,030	
						Travel & Entertainment							
0	0	0	0	0.0%	ALL 803305	Travel	0	2,500	0	2,500	100.0%	2,500	
0	0	0	0	0.0%	ALL 803310	Meals	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	11	(11)	0.0%	ALL 803320	Ground transportation & mileage reimb.	147	0	625	(625)	0.0%	0	
0	0	0	0	0.0%	ALL 803325	Incidental travel expenses	0	0	0	0	0.0%	0	
0	0	11	(11)	0.0%		Subtotal	147	2,500	625	1,875	75.0%	2,500	
						Professional Services							
19	0	0	0	0.0%	15 FIN 804005	Accounting	2,711	36,600	4,580	32,020	87.5%	36,600	Timing variance. Financial audit expected to be completed Feb 2026.
1,400	5,906	0	5,906	100.0%	17 EXEC 804008	Consulting Services	11,995	87,156	11,250	75,906	87.1%	100,063	
0	8,750	21,580	(12,830)	-146.6%	17 EXEC 804010	Legal	15,130	26,250	27,172	(922)	-3.5%	35,000	
38	0	303	(303)	0.0%	15 FIN 804015	Other	16,123	0	9,746	(9,746)	0.0%	0	Includes unbudgeted seismic assessment studies.
1,456	14,656	21,883	(7,226)	-49.3%		Subtotal	45,958	150,006	52,748	97,259	64.8%	171,663	
						Depreciation:							
161,050	158,581	149,585	8,996	5.7%	15 FIN 806105	Depreciation - Library Materials	1,126,435	1,110,318	1,075,904	34,414	3.1%	1,899,788	
28,374	28,100	28,015	86	0.3%	15 FIN 806110	Depreciation Exp - Cap Ex	199,518	180,122	211,251	(31,129)	-17.3%	365,247	
189,424	186,681	177,599	9,082	4.9%		Subtotal	1,325,952	1,290,440	1,287,155	3,285	0.3%	2,265,035	
805,522	881,507	778,538	102,969	11.7%		Total Expense	6,199,530	6,967,012	6,216,697	750,315	10.8%	11,496,856	
57,951	(198,891)	211,266	410,157	-206.2%		Net Income Before Extraordinary Items	(23,606)	(1,724,816)	555,498	2,280,314	132.2%	(2,156,200)	

Los Angeles County Law Library
Income Statement for the Period Ending January 31, 2026
(Provisional and subject to year-end audit adjustments)

Jan-25 Actual	Jan-26				FY 2024-25 YTD Actual	FY 2025-26 YTD				Annual Budget	Comments	
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			
25,647	10,000	18,325	8,325	83.2%	15 FIN 321000 Investment Gain (Loss) ¹	208,400	70,000	165,181	95,181	136.0%	120,000	Reflects gains/loss if sold at time of report (before maturity)
0	0		0	0.0%	17 EXEC 401000 Extraordinary Income	0	0	231,641	231,641	0.0%	0	
0	0		0	0.0%	17 EXEC 901000 Extraordinary Expense	0	0	0	0	0.0%	0	
83,598	(188,891)	229,591	418,482	-221.5%	Net Income Including Extraordinary Items	184,795	(1,654,816)	952,319	2,607,135	157.5%	(2,036,200)	
Capital Expenditures:												
0	0	0	0	0.0%	39 FAC 161100 Furniture / Appliances (>3k)	0	0	0	0	0.0%	0	
0	0	16,463	(16,463)	0.0%	39 FAC 161200 Equipment	0	0	16,463	(16,463)	0.0%	0	Xerox copier replacement.
0	0	0	0	0.0%	33 TECH 161300 Electronics / Computer Hardware (>3k)	4,055	15,000	6,699	8,301	55.3%	530,000	
0	0	0	0	0.0%	39 FAC 164500 Exterior Building Repairs/Improvements (>3k)	0	384,806	42,906	341,901	88.9%	1,044,806	Upper/lower garage aluminum roll-up door replacement.
0	0	0	0	0.0%	39 FAC 164000 Interior Improvements / Alterations (>3k)	0	0	9,240	(9,240)	0.0%	575,000	HVAC motor replacement.
0	0	0	0	0.0%	33 TECH 168000 Computer Software	0	0	0	0	0.0%	0	
0	0	16,463	16,463	0.0%	Total - Capitalized Expenditures	4,055	399,806	75,307	324,499	81.2%	2,149,806	
CalPERS CERBT Trust Fund:												
Beginning Balance						2,768,602						
Administrative Expense						-64.23				CalPERS CERBT program cost.		
Investment Expense						-102.30				Investment management cost.		
Unrealized Gain/Loss						59,096.18				Fluctuating market conditions.		
Distribution										Distribution from Fund.		
Ending Balance						2,827,532						

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

Los Angeles County Law Library
Statement of Cash Flows
As of January 31, 2026
(Provisional and subject to year-end audit adjustments)

	1/31/2026	YTD
Cash flows from operating activities		
L.A. Superior court fees	915,069	6,212,019
Parking fees	-	-
Library services	26,123	212,154
Extraordinary income	-	231,641
(Increase) decrease in accounts receivable	5,272	(13,476)
(Increase) decrease in other receivable	(135,670)	(91,623)
Increase (decrease) in borrowers' deposit	2,003	5,813
Cash received from filing fees and services	812,797	6,556,528
Facilities	(85,981)	(680,121)
Technology	(21,226)	(154,052)
General	(3,080)	(62,467)
Professional development	-	(10,211)
Communications & marketing	(2)	(2,445)
Travel & entertainment	(11)	(625)
Professional services	(21,883)	(52,748)
Electronic Resource Subscriptions (ERS)	(51,503)	(341,122)
(Increase) decrease in prepaid expenses	18,705	(137,005)
Increase (decrease) in accounts payable	(14,930)	(166,319)
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	(179,909)	(1,607,114)
Staff (payroll + benefits)	(417,255)	(3,625,751)
Increase (decrease) in payroll liabilities	12,368	11,025
Increase (decrease) in accrued sick and vacation liability	-	(6,514)
Increase (decrease) in OPEB liability	10,833	75,831
Increase (decrease) in net pension liability	41,667	291,669
Cash payments to employees for services	(352,387)	(3,253,740)
Contributions received	-	-
Net cash from operating activities	280,501	1,695,673
Cash flow from capital and related financing activities		
Library materials	(169,333)	(1,048,172)
Capital assets	(16,463)	(87,325)
Capital - Work in Progress (WIP)	(7,961)	(182,492)
Cash flows from investing activities		
Investment	-	-
Investment earnings	48,613	348,022
Net cash increase (decrease) in cash and cash equivalents	135,357	725,706
Cash and cash equivalents, at beginning of period	18,242,810	17,652,462
Cash and cash equivalents, at end of period	18,378,168	18,378,168
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	162,654	439,117
Adjustments for noncash effects:		
Depreciation	177,599	1,287,155
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	5,272	(13,476)
(Increase) decrease in other receivable	(135,670)	(91,623)
(Increase) decrease in prepaid expenses	18,705	(137,005)
Increase (decrease) in accounts payable	(14,930)	(166,319)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	12,368	11,025
Increase (decrease) in accrued sick and vacation liability	-	(6,514)
Increase (decrease) in borrowers' deposit	2,003	5,813
Increase (decrease) in OPEB liability	10,833	75,831
Increase (decrease) in net pension liability	41,667	291,669
Net cash from operating activities	280,501	1,695,673

LOS ANGELES COUNTY LAW LIBRARY
February 1, 2026 - February 28, 2026 (WARRANTS)
Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 5	KIMBLE & COMPANY	REPAIR/MAINT	10,340.00	TS00363652
February 23	LAW LIBRARY MICROFORM	BOOKS	10,615.00	TS00364275
	WILLIAM S HEIN & CO	BOOKS	13,569.38	TS00364275
	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	11,436.38	TS00364275
			45,960.76	

LOS ANGELES COUNTY LAW LIBRARY
February 1, 2026 - February 28, 2026 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
February 2	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,259.04	V010293
	LOS ANGELES BUSINESS JOURNAL	BOOKS	129.95	V010294
	GOBI LIBRARY SOLUTIONS	BOOKS	3,596.24	V010295
	AMAZON WEB SERVICES	OSP	893.61	V010320
	UDEMY INC	EDUCATIONAL MATE	1,080.00	V010321
February 3	CONSTANT CONTACT	OSP	315.00	V010322
February 4	SYNCB AMAZON	COMPUTER SUPPLIE	26.32	V010323
	BULBS COM	REPAIR/MAINT	71.68	V010324
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	121.46	V010343
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	100.75	V010344
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	1,806.05	V010345
February 5	SYNCB AMAZON	BOOKS	37.34	V010346
	DROPBOX	OSP	54.00	V010393
February 6	LEXISNEXIS MATTHEW BENDER	BOOKS	1,440.11	V010298
	CALIFORNIA ANIMAL WELFARE ASSOCIATI	BOOKS	66.44	V010299
	INGRAM LIBRARY SERVICES	BOOKS	220.00	V010300
	KLUWER LAW INTERNATIONAL	BOOKS	29,758.04	V010301
	LAW JOURNAL PRESS	BOOKS	6,641.88	V010302
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,480.00	V010303
	SPIDELL PUBLISHING INC	BOOKS	273.83	V010304
	SYNCB AMAZON	SUPPLIES-OFFICE	182.56	V010326
	CLEVERBRIDGE, INC.	OSP	186.89	V010327
	February 9	SYNCB AMAZON	BOOKS	141.83
MICROSOFT CORPORATION		OSP	29.00	V010371
February 10	DOORDASH	BOARD EXP	66.65	V010328
	STAMPS COM	DELIVERY & POSTAG	30.99	V010330
	SYNCB AMAZON	COMPUTER SUPPLIE	187.94	V010388
February 11	YEARLI	ACCOUNTING	25.56	V010331
February 12	TENORSHARE	COMPUTER SOFTWA	59.95	V010332
February 13	AMERICAN BAR ASSOCIATION	BOOKS	1,390.50	V010305
	CASTLE PUBLICATIONS	BOOKS	328.15	V010306
	FORSTER LONG LLC	BOOKS	675.00	V010307
	INTERNATIONAL LAW ASSOCIATION AMERI	BOOKS	175.00	V010308
	JURISNET LLC	BOOKS	249.69	V010309
	NATIONAL LAW FOUNDATION	BOOKS	1,105.00	V010310

72,796.29

LOS ANGELES COUNTY LAW LIBRARY
February 1, 2026 - February 28, 2026 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	PRACTISING LAW INSTITUTE	BOOKS	589.84	V010311
	THOMSON REUTERS	BOOKS	96,220.21	V010312
	WILLIAM S HEIN & CO	BOOKS	3,110.18	V010313
	GOBI LIBRARY SOLUTIONS	BOOKS	1,135.28	V010314
	SYNCB AMAZON	COMPUTER SUPPLIE	221.68	V010333
	BRCK INC	TELECOM	889.54	V010334
	ISOLVED BENEFIT SERVICES	HR BENEFIT/ADMIN	86.82	V010335
	LA DEPT OF WATER & POWER	WATER/SEWER	1,547.61	V010336
	NASA SERVICES	BLDG SVCS	691.85	V010337
	SECURITAS SECURITY	SECURITY	8,950.19	V010338
	UPS	DELIVERY & POSTAG	42.64	V010339
	VIMEO	OSP	900.00	V010340
	CARDPRINTING.COM	COLLATERAL MATER	1,345.25	V010350
	CHERRY PICK CAFE	SPECIAL EVENTS EX	179.70	V010372
February 17				
	SYNCB AMAZON	BOOKS	797.61	V010347
February 19				
	ZOOM VIDEO COMMUNICATIONS INC	OSP	223.12	V010351
February 20				
	DUO SECURITY LLC	OSP	150.00	V010352
	MICROSOFT CORPORATION	OSP	390.00	V010353
February 22				
	GOOGLE	SERVICES	1.99	V010373
February 23				
	AMERICAN SOCIETY OF INTERNATIONAL L	BOOKS	350.00	V010348
	LEXISNEXIS MATTHEW BENDER	BOOKS	940.62	V010349
	SYNCB AMAZON	BOOKS	42.19	V010358
February 24				
	LEXISNEXIS MATTHEW BENDER	BOOKS	35,045.57	V010354
February 25				
	DOORDASH	BOARD EXPENSE	170.02	V010374
February 27				
	PPLSI	CAFE PLAN-INS	528.42	V010355
	SECURITAS SECURITY	SECURITY	8,088.52	V010356
	LEXISNEXIS MATTHEW BENDER	BOOKS	959.61	V010359
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,780.65	V010360
	GOBI LIBRARY SOLUTIONS	BOOKS	965.59	V010361

241,551.15

LOS ANGELES COUNTY LAW LIBRARY
February 1, 2026 - February 28, 2026 (CHECKS)
Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.	
February 2	BANKS & JORDAN	BOOKS	128.08	033910	
	GAUNT	BOOKS	1,329.22	033911	
	OTTO HARRASSOWITZ	BOOKS	6,885.50	033912	
February 3	EMPLOYMENT DEVELOPMENT DEPT	UNEMPLOYMENT INS	3,715.00	033913	
February 6	LA SPICE LLC	SPECIAL EVENTS EX	3,318.57	033914	
	KINOKUNIYA BOOK STORES OF AMERICA	BOOKS	1,368.36	033917	
	GOVERNMENT OF YUKON	BOOKS	117.12	033918	
February 9	MICHAEL VICTOR GONEZ	REFUND	136.00	033919	
	HECTOR ALEJANDRO GUTIERREZ	REFUND	70.00	033920	
	JOSHUA JONATHON SCHROEDER	REFUND	136.00	033921	
February 12	CALIFORNIA DEPARTMENT OF TAX	USE TAX	703.00	033922	
February 13	ABD OFFICE SOLUTIONS	COPY CENTER	980.13	033923	
	AFLAC REMITTANCE	CAFE PLAN-INSURAN	462.52	033924	
	AT&T	TELECOM	541.70	033925	
	BUILDING ELECTRONIC CONTROLS INC	SECURITY	213.75	033926	
	LANGUAGE PEOPLE INC	OTHER	303.00	033927	
	LABIB FUNK + ASSOCIATES	CAPITAL WIP	4,900.00	033928	
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,174.00	033929	
	METROLINK	TMP	237.50	033930	
	PETTY CASH FUND	COPY CENTER	6.00	033931	
	CHARTER COMMUNICATIONS	TELECOM	194.34	033932	
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	033933	
	OTTO HARRASSOWITZ	BOOKS	2,949.62	033934	
	February 27	ALAMEDA COUNTY LAW LIBRARY	SOFTWARE MAINT	1,040.20	033935
		GUARDIAN	PREPAID EXP	7,609.90	033936
CALIFORNIA CHAMBER OF COMMERCE		BOOKS	533.65	033937	
ESPINOSA MARTIN DE JESUS SANCHEZ ME		BOOKS	980.00	033938	
AARON LEIGHNARD BIRT		REFUND	70.00	033939	
BRANDON EDGAR		REFUND	140.00	033940	
CAROL ESTHER LEE		REFUND	140.00	033941	
NAHYANI MARCRUZ		REFUND	140.00	033942	
JOSEPH ANGEL URENO		REFUND	140.00	033943	
CECILE YESENIA WILLIAMS		REFUND	140.00	033944	

41,153.16

AGENDA ITEM 3.0/CONSENT ITEM 3.3

MEMORANDUM

DATE: March 25, 2026

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director

RE: Approval of Job Description-Library Associate, Public and Legal Education

SUMMARY

The Public and Legal Education department continues to re-organize staff duties under a new Director to update existing programming and address emerging demands in patron services. During this re-organization, an internal team member was promoted from Librarian, Public Interest, to the position of Managing Librarian. Rather than fill the now vacant Librarian, Public Interest, position, staff would like to take the opportunity to create and fill a new Library Associate position to better address the widening and changing needs of the department.

This new position would not be limited to just Public Interest programming as was the now vacant Librarian, Public Interest position; rather, the new position will address the need for more staff support in the areas implementation of programming in both public and legal education, outreach and development, administration, direct patron services, and library wide initiatives.

Staff request the Board approve the job description for Library Associate, Public and Legal Education.

RECOMMENDATION

Staff recommends that the Board approve the attached job description for Library Associate, Public and Legal Education.



LA LAW LIBRARY JOB DESCRIPTION

Title:	Library Associate
Department:	Public & Legal Education
Focus:	Legal Education, Administrative Support & Coordination
Reports to:	Director, Public & Legal Education
Position(s) Supervised:	None
FLSA Status:	Nonexempt
Salary Grade:	4
Union Status:	Eligible for Representation
Effective Date:	February 2026

Position Summary

Under the direction of the Director for Public & Legal Education, this position: designs, coordinates and presents public classes and prepares instructional materials; assists in collection development responsibilities in assigned areas and coordination of general, CIMCE (Court Interpreter Minimum Continuing Education) and MCLE (Minimum Continuing Legal Education) programs and initiatives; and works to ensure quality and updated volunteer instructional and reference services by coordinating volunteer training through continuing education, professional development and self-study.

Responsibilities and Duties

The Library Associate responsibilities are divided into five (5) primary categories: Legal Education Development; Outreach and Development; Administrative; Direct Patron Services; and Other Responsibilities as assigned.

Under the general guidance and direction of the department Director, and in coordination with departmental staff, this position requires the ability to work independently and employ proactive thinking, sound judgment and diplomacy.

Legal Education Development

- Works with the Director to develop content for classes taught by Library staff and Volunteer Attorneys.
- Assists the Director in providing oversight and guidance in the development and maintenance of class content through regular review of materials and interface with instructors in the interest of maintaining relevance, timeliness, compliance with updated changes in the law and other quality control concerns.
- Develops associated class support materials for various patron groups, including self-represented litigants, attorneys, paralegals, business owners and entrepreneurs, and the general public.

- Travels as assigned to remote locations to assist with on-site education, reference and research services.
- Identifies patron legal education needs and works with Director and Managing Librarian to analyze/develop appropriate training programs provided by both in-house and **external** instructors.
- Stays abreast of changes in the law to help ensure continuity and accuracy of LA Law Library instructional class content.
- Ensures the department follows established timelines and calendaring procedures for scheduling educational classes in Main and remote locations.
- Plans, calendars and executes Minimum Continuing Legal Education (MCLE) programs according to California State Bar rules, and handles CIMCE Multiple Activity Provider renewal process.
- With assistance from the Director and Managing Librarian, handles the ABA guided MCLE accreditation renewal process.
- In coordination with the Administrative Technician, maintains MCLE and other class and workshop statistics.
- With the Director, establishes and maintains relationships with legal professionals and organizations to develop and implement Legal Education programs.
- Documents and implements policies and procedures regarding the library's legal education programs and evaluation process.
- With the Director, establishes and maintains a roster of volunteer speakers and/or instructors.
- Works with the Managing Librarian to assist with selection of new multimedia MCLE collection materials.
- Develops and maintains pathfinders, bibliographic resources and research guides in print and on the MCLE and CIMCE section of the library's website.

Outreach and Development

- Supports the Director and Managing Librarian in the development of Legal Education partnerships and opportunities for joint collaboration
- Supports partnerships with outside organizations to enhance services for specific audiences.
- Assists in coordination and implementation of outreach related activities aimed at current and potential speakers and partnering organizations

Administrative

Compiles and archives statistics and assists with the development of special reports
Coordinates support staffing to ensure seamless coverage of services provided to patrons participating in library programs
Maintains and updates designated program-related administrative documents and records
Conducts administrative-related communications with specific patron constituents, program providers and partners
Participates in development and implementation of strategic plans and documentation of objectives and projects
Participates in the tracking of best practices for the administrative operations of specific departmental programs and recommends solutions to issues arising from department operations

Direct Patron Services

In cooperation with other departments on an as needed basis, assists in providing public counter service to patrons, including locating materials, directing patrons to resources, supporting branch and partnership locations or providing circulation services
Refers users to Reference Librarians for additional help in locating and using needed resources
Responds to patron inquiries and prioritizes requests, consulting with the designated Managing Librarian as needed
Assists with the development and preparation of materials and programs for Spanish and other non-English language speakers

Other Responsibilities as assigned

Participates in orientation and training of new staff members.
Participates in library-wide projects and programs.
Provides public counter support and services
Other related duties as required.

Position Qualifications

Required

- BA or any equivalent combination of education, training and experience which provides the requisite knowledge, skills and abilities associated with coordinating and supporting legal education and/or library administrative work.
 - Computer literacy required (MS Office, including Excel, and Google Docs)
 - Aptitude for complex, analytical, detailed work and schedule management
 - Interest in outreach and promotion of new and innovative program ideas
 - Ability to work independently while exercising sound judgment to seek guidance, direction, and support from supervisor and team members
 - Excellent written and oral communication skills
 - Experience working directly with a diverse public population with sensitivity to varying levels of literacy competencies and/or economic/social/educational challenges
-
- Experience working with legal and other industry professionals

- Excellent written and oral communication skills
- Ability to work as part of a team across departmental lines

Preferred:

Experience working in a public library and/or law firm.

Proficiency in Spanish

Demonstrated commitment to service and social justice

1-2 years of experience planning, coordinating and organizing CIMCE and MCLE selection and/or continuing legal education programs for legal professionals and the general public

Work Environment

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

Physical Abilities Required

Lifting ability: Up to 50 lbs. on rare occasions; up to 15 lbs regularly

Sitting at a desk: short time, 15 minutes and/or medium, 15-45 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 45+ min. may be required.

Standing, sitting, walking: periods of 15-30 min.

May require bending, stooping, reaching, twisting and crawling

Stairs: 5-15 min. retrieving materials in stacks for library users.

Some exposure to adverse environmental conditions such as dust and/or odors.

MEMORANDUM

DATE: March 25, 2026

TO: Board of Law Library Trustees

FROM: Katherine Chew, Executive Director

RE: Approval of Conflict of Interest and Disclosure Code for the Los Angeles County Law Library

The Political Reform Act (Government Code Section 81000, *et seq.*) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. 18730), which contains the terms of a standard conflict of interest code and the Law Library has adopted the terms of that code as its conflict of interest code, with amendments necessary to designate the persons and categories subject to the requirements of the code and make it specific to the Los Angeles County Law Library.

Attached for your review is a resolution approving proposed amendments to the Conflict of Interest and Disclosure Code for the Law Library. There are no substantive amendments necessary at this time. The only changes are minor.

Once approved, the Law Library’s Conflict of Interest Code will be submitted to the County of Los Angeles as the applicable responsible agency under the Government Code. The proposed code will be reviewed by the County’s Code Review Panel and it is anticipated that it will be approved by the panel prior to the Board’s next meeting.

In addition to adopting a Conflict of Interest Code, each of the individuals listed in the Code or otherwise covered under state law must file Form 700 disclosure statements upon assuming office, departing office and annually. This includes Board Members. Law Library staff sends reminders and instructions as filing deadlines approach and is available to answer any questions regarding the completion and filing of the forms.

RECOMMENDATION

Staff recommends that the resolution and proposed amendments be approved.



Conflict of Interest Code
of the

LAW LIBRARY, LOS ANGELES COUNTY

Incorporation of FPPC Regulation 18730 (2 California Code of Regulations, Section 18730) by Reference

The Political Reform Act (Government Code Section 81000, *et seq.*) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. 18730), which contains the terms of a standard conflict of interest code. After public notice and hearing, it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated into the conflict of interest code of this agency by reference. This regulation and the attached Appendices (or Exhibits) designating officials and employees and establishing economic disclosure categories shall constitute the conflict of interest code of this agency.

Place of Filing of Statements of Economic Interests

All officials and employees required to submit a statement of economic interests shall file their statements with the agency head; or his or her designee. The agency shall make and retain a copy of all statements filed by its Board of Trustees and Executive Director, and forward the originals of such statements to the Executive Office of the Board of Supervisors of Los Angeles County.

The agency shall retain the originals of statements for all other Designated Positions named in the agency's conflict of interest code. All retained statements, original or copied, shall be available for public inspection and reproduction (Gov. Code Section 81008).

LAW LIBRARY, LOS ANGELES COUNTY

EXHIBIT "A"

CATEGORY 1

Persons in this category shall disclose all business positions and investments in and all income **(including gifts, loans and travel payments)** received from businesses that manufacture or sell supplies or services of the type utilized by the Law Library, including but not limited to, publications, office equipment and supplies, library supplies and landscape maintenance, insurance and utilities.

CATEGORY 2

Individuals who perform under contract the duties of any designated position shall be required to file Statements of Economic Interests disclosing reportable interest in the categories assigned to that designated position.

In addition, individuals who, under contract, participate in decisions which affect financial interests by providing information advice, recommendation or counsel to the agency which could affect financial interest shall be required to file Statements of Economic Interests, unless they fall within the Political Reform Act's exceptions to the definition of consultant. The level of disclosure shall be as determined by the executive officer (or head) of the agency. **(See footnote for clarification.)**

LAW LIBRARY, LOS ANGELES COUNTY

EXHIBIT "B"

<u>Designated Positions</u>	<u>Disclosure Categories</u>
Board of Trustees	1
Executive Director	1
Administrative Office Manager	1
Finance Director	1
Senior <u>Deputy</u> Director, Information Services	_____
_____1	
Finance Manager<u>Director</u>	_____1
Director, Patron Services<u>Reference & Collections</u>	_____
_____1	
Facilities Manager	_____1
Consultant/ New Positions*	2

*Consultants/New Positions are included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code, subject to the following limitations:

The Executive Director or his or her designee may determine in writing that a particular consultant or new position, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with disclosure requirements in this section. Such written determination shall include a description of the consultant’s or new position’s duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director or his or her designee’s determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Section 81008.)

EFFECTIVE: ~~09/28/2022~~ 03/01/2024 2026

MEMORANDUM

DATE: March 25, 2026

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director

RE: Presentation by Bruce Silberman, B.S. Silberman Consulting: Emerging Trends in the Parking Industry and Parking Lot Management

DEMAND FOR PARKING IN DOWNTOWN LOS ANGELES

LA Law Library has free-standing parking structure located on its property at the corner of 1st Street and Hill Street. Prior to 2022, the structure served as a convenient and popular location for patrons and others to park when visiting the Library and nearby courthouses, entertainment venues, and government buildings. The parking structure was managed and licensed to a third party, with the Library generating supplemental revenue by collecting a base license fee and a percentage of the parking revenue. In 2022 the structure fell into disrepair and has remained closed due to safety concerns.

In December 2025 the Board of Trustees approved moving forward with repairs to the parking structure, and the work is currently underway with an estimated completion date in late April 2026.

In September 2024, LADWP granted the Library's request to participate in its Electrical Vehicle Charging Station program, awarding a rebate for the total cost of all materials and labor to install Tesla Level 2 Universal Wall Connectors Magic Dock stations in our parking structure. With so many entities participating in the rebate program, LADWP places prospective projects on a waiting list and notifies the project's owners when installation can begin. Program benefits include the following:

1. *Charging for all EVs – no adapters needed by drivers*
1. *Being listed on [Tesla's map](#) and in-vehicle display to bring new customer traffic*
1. *New revenue stream from paid charging sessions for EV drivers*
1. *The ability to set the price of charging—drivers will pay for charging via the Tesla app, and 100% of revenue will be sent back to the Library quarterly*
1. *Tesla's sole fee is 1 cent per kWh (lowest fee in the industry)*
1. *Access to Tesla for Business dashboard with session data, monthly usage statements, and pricing controls*
1. *Installation by a Tesla's Certified Installer*

On February 20, 2026 LADWP informed the Library it is now next in line for the project to start. The Tesla Certified Installer working with the Library is VanZwieten Electric, an approved electrician with experience in navigating the LADWP rebate program for turnkey installation.



BRUCE SILBERMAN PRESENTATION

The unique location of the parking structure is a valuable asset that can generate a reliable stream of passive revenue with minimal maintenance costs without detracting from staff's mission to offer access to legal information free of charge to the community. With the expected completion date of repairs fast approaching, and recent LADWP approval to begin the EV Charger installation project, the Library will need to have a plan in place for the operation and management of the parking structure.

Staff have invited Bruce Silberman of B.S. Silberman Consulting to provide the Board with an overview of emerging trends in the parking industry and parking lot management. Mr. Silberman's presentation will assist the Board in understanding how the industry has changed since the Library's lot was in full operation prior to 2022 and will be available to provide insight concerning how the Library can maximize the opportunity for supplemental funding to support its operations and mission to provide free access to legal resources as a public law library.

Attached to this staff report is Mr. Silberman's CV.





Bruce S. Silberman

Representing the third generation of a prominent Los Angeles parking family, Mr. Silberman has learned the business literally from the ground up beginning in 1961, sweeping parking lots. He then served his apprenticeship parking cars, cashiering, and checking and supervising parking lots and garages.

Mr. Silberman worked his way through the levels of upper management as Assistant Vice President, Vice President and in 1979 became President of Allied Auto Parks, Inc. & Royal Parking Service, Inc. In 1972 was a Co-founder of Royal-Valet Parking Service which later incorporated in 1980. In 1983, he was a Co-founder of a national parking company, Five Star Parking, and in 1994 set out on his own to start Pyramid Parking, Inc. to fill the void of high level service specializing in parking where people go out. After a leave of absence from the commercial parking management services, after honoring a non-compete commitment he returned to the commercial sector with Allied Parking Corporation.

He has served as the primary consultant for construction and development for numerous clients, such as Paramount Pictures, Universal Studios and Universal City Walk, The Performing Arts Center in San Francisco, the William Morris Agency (Beverly Hills), The Beverly Center, Saks Fifth Avenue (nationally), as well as many other prominent projects. In 1999 Mr. Silberman formed a strategic alliance with the firm of Ernst & Young Kenneth Leventhal, to provide expertise in the field of parking to their real estate group.

Throughout his 40 plus years as an executive in the parking business, he has maintained the Silberman family (the Allied Parking) tradition of excellence in service, performance and integrity. He is an innovator, leader and a driving force in local and national issues pertaining to the parking industry.

Consulting (Partial List)

- * City of Beverly Hills
- * Hollywood Chamber of Commerce
- * City and County of Los Angeles
- * Port Authority New York & New Jersey
- * J.F.K. Airport
- * City of Philadelphia, including operation and revenue control for the Philadelphia Airport
- * Gladstone's 4 Fish
- * City and County of San Francisco
- * Paramount Picture Studios
- * Keller Construction
- * Music Corporation of America (MCA)
- * MCAD (Universal City Walk)
- * Hotel Nikko, Beverly Hills
- * Ernst & Young
- * Gilmore Associates
- * Arden Realty
- * Queen Emma Foundation
- * International Market Place, Waikiki, Hawaii
- * Meruelo Maddux
- * Weintraub Real Estate Group
- * Sportsman's Lodge
- * Malibu Road House

- * Evoq Properties
- * San Francisco Airport
- * Woodridge Capital Partner, Inc.
- * New Century Partners, LLC (Century Plaza Hotel)
- * Hudson Pacific Properties
- * J.J. Abraham Company

Board of Directors - Past & Present

- * Parking Association of California
- * National Parking Association
- * Friends for Life
- * Los Angeles Business Council -
Transportation Planning Committee
- * Collage Dance Theatre
- * Leadership L.A.
- * Sunset Strip Business Association
Sunset Strip Music Festival
- * Acting Out Loud Foundation

MEMORANDUM

DATE: March 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.

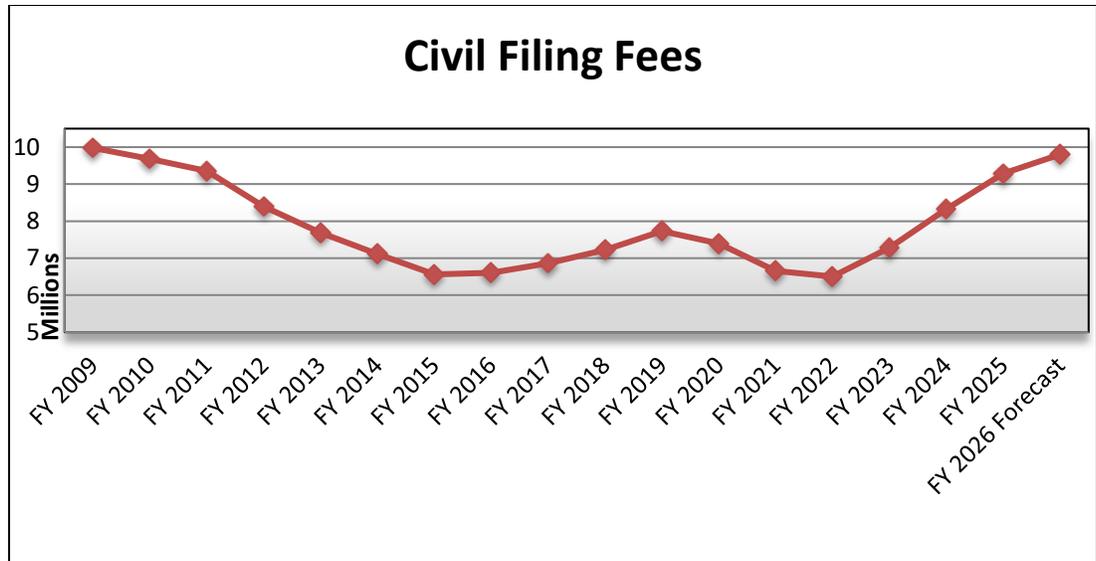
The attached mid-year budget review worksheet presenting actual income and expenses to date as well as the projected forecast for each general ledger account contains a comment field used to explain changes or revisions occurring since approval of the original budget.

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 IE.
	685200	SBITA Interest Expense	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	Year-end audit IE.
		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%	