



ANNUAL REPORT 2025

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

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

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SUMMARY OF 2024-2025

General

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

Service Highlights

The law library saw about 2,200 patrons during the fiscal year and provided reference assistance for 1,900 of them. This is an increase in patrons and reference service from the prior fiscal year.

The law library extended its wi-fi internet coverage throughout the library, enabling internet access to patrons in smaller, more private rooms that allow for video conferencing and court hearings. The law library's wi-fi internet is independent of the court's wi-fi internet access, resulting in faster speeds as patrons do not compete for bandwidth.

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

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

For professional patrons who are members of the bar, the Law Library makes available the Digital Library from LexisNexis at no cost and that may be accessed remotely from digital devices. Currently, 131 professional patrons have accessed this service.

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

Operating Highlights

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

The law library continues to use Quickbooks online as its financial reporting system. This allowed for the centralization of record keeping and financial workflow. This improved record keeping, trend analysis, and increased opportunities for potential revenue options.

Collection Highlights

Titles Reported July 1, 2024	3,595
Titles added Fiscal Year 2024-2025	7
Titles withdrawn	4
Titles June 30, 2025	3,598
Total Volumes	40,322
Microfiche Volumes	40,424
Circulation	184
In-house Circulation	333

Next Year...

The law library continues to look to improve and modernize its operation. This coming fiscal year, the law library will explore a partial library redesign, perhaps allowing for classrooms and expanded research stations. As always, the law library will review subscriptions and other resources to best serve the needs of the legal community and general public.

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

FINANCIAL SUMMARY

The 2024-2025 fiscal year was positive. This was due to the following...

- Filing fee revenue increased 65% over the fiscal year
- Interest rate for monies on deposit increasing and bringing in more receipts.
- The State of California provided a one-time support payment of \$230,245.96
- Continued cost controls

This led to a \$364,615.45 surplus for the fiscal 2024-2025 year.

FINANCIAL STATEMENT

BALANCE July 1, 2024	\$3,522,894.51
Receipts	<u>\$1,323,334.85</u>
SUBTOTAL	\$4,846,229.36
Total Disbursements/Deductions	<u>(\$1,221,343.82)</u>
<u>Other Funds Held by Law Library</u> (deposited outside of county)	
Accounts Receivable (OPEB reimbursement)	\$ 4,408.64
Revolving Fund Account 040-970402 BMO	\$ 528.07
Payroll - EFT Benefit and Tax Payments Account 097-091144 BMO	\$ 97,511.44
BALANCE June 30, 2025	\$ 3,620,529.37

FINANCIAL STATEMENTS

Financial Statement Detail - Receipts

Court Filing Fees	\$ 986,536.59
Overdues	\$ 96.23
Interest	\$ 101,014.82
Book sales	\$ 770.20
CERBT Reimbursement	\$ 4,406.89
Miscellaneous*	\$ 230,245.96
Overage	\$ <u>17.44</u>
TOTAL RECIEPTS	\$1,323,334.85

*\$230,245.96 one-time state funding.

Interest Rates - 2024-2025 Fiscal Year

Quarter Ending	Interest Rate
09/30/24	2.972%
12/31/24	2.924%
03/31/25	2.996%
06/30/25	2.975%

Financial Statement Detail - Disbursements

Library Resources:

Continuations	\$ 66,326.07
Subscriptions	\$ 9,153.73
E-Subscriptions	<u>\$ 695,242.44*</u>
	\$ 769,458.74

Personnel:

Salaries	\$ 155,776
Extra help/Hourly	\$ 47,016.50
PERS-Retirement	\$ 30,999.34
Health Insurance- Active	\$ 12,703.63
Health Insurance- Retirees	\$ 4,408.64*
Social Security/Medicare	\$ 15,071.62
Accounting Fees	\$ 59,378.52
Payroll Processing Fees	\$ 2,264.90
GASB 45 Actuarial	<u>\$ 2,200</u>
	\$ 324,410.51

*Reimbursed by OPEB and not included in expense total

Other:

Insurance	\$ 36,938.60
ITSD	\$ 56,736.54*
Postage	\$ 11.16
Copier Supplies & Maintenance	\$ 4,832.94
ILS software maintenance	\$ 2,400
Bank Fees, Interest/Late Payment Charges	\$ 16,986.98
Office Expense	\$ 2,234.36
Library Supplies	\$ 1,265.99
Legal Fees	<u>\$ 6068</u>
	\$ 153,136.81

*Several months of overdue payments crossing fiscal years

TOTAL DISBURSEMENTS **\$1,221,343.82**

NOTES TO FINANCIAL STATEMENTS

Post-Employment Benefits

The Fresno County Public Law Library is a miscellaneous public agency member of the California Public Employees' Retirement System (CalPERS). The library participates in an employer/employee shared cost defined benefit pension program. Effective June 30, 2003 the library was moved to a mandated risk pool for all public agencies. The employer contribution rate for fiscal year ended June 30, 2024 was 7.159% of payroll for those employees on the payroll prior to January 1, 2013 and 7.96% of payroll for those employees on the payroll beginning January 1, 2014.

The most recent actuary provides the following financial data:

1. Plan's Accrued Liability	\$1,769,940
2. Projected UAL Balance at 6/30/2024	216,631
3. Other UAL Adjustments (Golden Handshake, Prior Service Purchase, etc.)	0
4. Adjusted UAL Balance at 6/30/2024 for Asset Share	216,631
5. Pool's Accrued Liability ¹	24,701,567,178
6. Sum of Pool's Individual Plan UAL Balances at 6/30/2024 ¹	5,686,499,631
7. Pool's 2023-24 Investment (Gain)/Loss ¹	(476,088,386)
8. Pool's 2023-24 Non-Investment (Gain)/Loss ¹	305,188,638
9. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (4)] \div [(5) - (6)] \times (7)$	(38,891)
10. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (5) \times (8)$	21,868
11. Plan's New (Gain)/Loss as of 6/30/2024: $(9) + (10)$	(17,023)
12. Increase in Pool's Accrued Liability due to Change in Assumptions ¹	0
13. Plan's Share of Pool's Change in Assumptions: $(1) \div (5) \times (12)$	0
14. Increase in Pool's Accrued Liability due to Funding Risk Mitigation ¹	0
15. Plan's Share of Pool's Change due to Funding Risk Mitigation: $(1) \div (5) \times (14)$	0
16. Offset due to Funding Risk Mitigation	0
17. Plan's Investment (Gain)/Loss: $(9) - (16)$	(38,891)

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

Post-Employment Benefits -OPEB

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

amount that exceeds the law library contribution.

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

The most recent actuarial provides the following financial data for June 30, 2024:

Total OPEB liability

Service cost	4,199
Interest	9,855
Changes of benefit terms	0
Differences between expected and actual experience	(9,917)
Changes of assumptions	0
Benefit payments	<u>(3,648)</u>
Net change in Total OPEB Liability	489
Total OPEB Liability - beginning	<u>155,808</u>
Total OPEB Liability - ending	<u><u>156,297</u></u>

Plan fiduciary net position

Contributions - employer	3,648
Net investment income	50,162
Benefit payments	(3,648)
Administrative expense	<u>(149)</u>
Net change in plan fiduciary net position	50,013
Plan fiduciary net position - beginning	<u>458,308</u>
Plan fiduciary net position - ending	<u><u>508,321</u></u>

Net OPEB liability	(352,024)
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Plan fiduciary net position as a percentage of the total OPEB liability

325.23%

Covered employee payroll	221,734
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Net OPEB Liability as a percentage of covered payroll	-158.76%
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California Employers' Retiree Benefit Trust Balance (6/30/25) **\$570,442.46**

PEOPLE

Board of Law Library Trustees

Honorable Heather Mardel Jones, President, 2019 - Current

Honorable Gregory Fain, Vice President, 2005 – Current

Supervisor Garry Bredefeld, 2025 – Current

Honorable Elizabeth Egan, 2024 - Current

Honorable Kimberly Gaab, 2009 - Current

Honorable Houry Sanderson, 2022 – Current

Scott D. Baly, Esq., 2018 - Current

Law Library Staff

**Roland Cabiles,
Interim Director**

**Roland Cabiles,
Reference Librarian**

**Janette Gallardo,
Library Assistant II**

**Idaly Rodriguez,
Extra Help**

**Jose Soria,
Extra Help**