

# AGENDA

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

### REGULAR BOARD MEETING

*Wednesday, February 24, 2021*

*12:15 PM*

*MILDRED L. LILLIE BUILDING TRAINING CENTER*

*301 WEST FIRST STREET*

*LOS ANGELES, CA 90012-3140*

*Trustees will participate remotely via Zoom.*

*Members of the Public may listen and participate by joining*

*Zoom meeting #968 6503 8012 using this link*

*<https://zoom.us/j/96865038012> or calling (408) 638 0968.*

### 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

A member of the public may listen to the meeting and offer public comment by joining Zoom meeting #968 6503 8012 using this link <https://zoom.us/j/96865038012> or calling **(408) 638 0968**. 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.

**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the January 27, 2021 Regular Board Meeting
- 3.2 Review of December Financials and List of January Checks and Warrants
- 3.3 Authorization to Bind Workers Compensation Insurance

**4.0 DISCUSSION ITEMS**

- 4.1 Approval and Review of Mid-Budget
- 4.2 Consideration of Change in Benefits of Executive Director
- 4.3 Staff Presentation: Business Series

**5.0 CLOSED SESSION**

- 5.1 Conference with Labor Negotiator (G.C. 54957.6). *Library Negotiator:* Executive Director, Sandra J. Levin; *Employee Organization:* SEIU Local 721.

**6.0 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.

**7.0 EXECUTIVE DIRECTOR REPORT**

**8.0 ADJOURNMENT**

It is requested that the meeting be adjourned in memory of Rose Matsui Ochi, who was a longtime supporter of LA Law Library and a 2020 Beacon of Justice recipient. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, March 24, 2021.

POSTED FRIDAY, FEBRUARY 18, 2021 @ 12:30 P.M.

POSTED BY SANDRA J. LEVIN



# AGENDA ITEM 3

## CONSENT CALENDAR

- 3.1 Approval of Minutes of the January 27, 2021, Regular Board Meeting
- 3.2 Review of December Financials and List of January Checks and Warrants
- 3.3 Authorization to Bind Workers Compensation Insurance



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

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

**January 27, 2021**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, January 27, 2021 at 12:15 p.m. via Zoom 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. All Trustees indicated as present participated by telephone.

**ROLL CALL/QUORUM**

**Trustees Present:** Judge Mark Juhas  
Judge Michelle Williams Court  
Kenneth Klein, Esquire  
Judge Dennis Landin  
Judge Yolanda Orozco  
Judge Michael Stern (joined the meeting at 12:25)

**Trustees Absent:** Susan Steinhauser, Esquire

**Senior Staff Present:** Sandra J. Levin, Executive Director  
Jaye Steinbrick, Senior Director

**Also Present:** Marcelino Juarez, Finance Manager

President Juhas determined a quorum to be present, convened the meeting at 12:15 p.m. and thereafter presided. Executive Director, Sandra J. Levin recorded the Minutes.

**1.0 PUBLIC COMMENT**

SEIU Local 721 Director Renee Anderson congratulated Judith Yontef for her many years of service at the law library and for her commitment to providing service to the public. R. Anderson wished the retiree happiness and good health and best wishes to stay safe. R. Anderson also mentioned that SEIU was preparing a plaque as recognition for Ms. Yontef's dedicated service.

Senior Librarian of Collection Development and Branch Locations, Linda Heichman, congratulated Judith Yontef for her many years of service. As Judith's Supervisor for 10 years, L. Heichman enjoyed working with her as she watched Judith take on new skills and work in new locations. L. Heichman also mentioned Judith Yontef was a branch assistant for various branch locations including Van Nuys, Santa Monica, and Torrance. L. Heichman thanked Judith for her energy, expertise and compassion for her colleagues and patrons that she served. L. Heichman wished Judith good luck, happiness and good health in this stage in her life.

## **2.0 PRESIDENT'S REPORT**

No President's Report.

## **3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the December 16, 2020 Regular Board Meeting
- 3.2 Review of November Financials and List of December Checks and Warrants.
- 3.3 Receipt of FY20-21 Quarter 2 Statistics
- 3.4 Authorization to Bind Workers Compensation Insurance
- 3.5 Approval of Commendation for Judith Yontef

President Juhas requested a motion to approve items on the Consent Calendar. So moved by Trustee Orozco, seconded by Trustee Klein. The motion was unanimously approved, 5-0.

## **4.0 DISCUSSION ITEMS**

- 4.1 Approval of Processing Fee for Online Borrower Application and Waiver of Fee During Closure

ED Levin summarized the need for allowing patrons to become library borrowers online during the pandemic closure and explained the costs incurred by the Law Library, including the Paypal fees for processing. ED Levin also explained that Staff recommends that the fee be waived (absorbed by the Law Library) while the law library is not physically open to patrons. Once "in person" services become available, the processing fee would then be implemented as the patron's responsibility when applying online. Trustee Orozco asked how much the fees would add up to. ED Levin replied that the precise amount is not known but should not exceed a couple hundred dollars. VP Court asked how the library came up with the fees for individual vs law firm. ED Levin explained the cost incurred is based upon the amount of money processed. As noted in the Staff report, the Library rounded the amount up for easy tracking and balancing, but the fee amount is still far less than the full cost to the Law Library when staff time is included.

President Juhas requested a motion to approve: 1) the following fees for processing borrower deposits online: Individual = \$4.50; Law Firm = \$12.00 and 2) a waiver of such fees until the Law Library resumes a readily-available, no cost alternative for processing deposits. So moved by Trustee Court, seconded by Trustee Klein. The motion was unanimously approved, 6-0.

## **7.0 EXECUTIVE DIRECTORS REPORT (Taken out of order)**

ED Levin congratulated Judith Yontef on her years of service and her dedication to serving the public, wishing Judith much happiness and health in her retirement. ED Levin also reminded the Board to save the date for Gala on April 21<sup>st</sup>, adding that the Gala would be a live, virtual experience this year. The honorees for this year's Gala are Judge Brazile and Steve Nissen. ED Levin also announced a new series of live classes called Ask a Lawyer and noted that the first of the series would address Landlord/Tenant questions, as a result of the high influx of patrons requesting legal advice regarding Landlord/Tenant issues.

## **5.0 CLOSED SESSION**

- 5.1 Conference with Labor Negotiator (G.C. 54957.6). *Library Negotiator*: Executive Director, Sandra J. Levin; *Employee Organization*: SEIU Local 721.
- 5.2 PERSONNEL: PUBLIC EMPLOYEE PERFORMANCE EVALUATION (G.C. 54957); Title: Executive Director

No reportable action was taken on Closed Session Item 5.1. Regarding Closed Session Item 5.2, the Board directed that Executive Director compensation be agendized for the next meeting.

**6.0 AGENDA BUILDING**

There were no items for agenda building

**8.0 ADJOURNMENT**

There being no further business to come before the Board, the meeting was adjourned at 1:28pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, February 24, 2021 at 12:15pm.

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Sandra J. Levin, Executive Director and Secretary  
Los Angeles County Law Library Board of Trustees

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# Los Angeles County Law Library

## Balance Sheet

As of December 31, 2020

(Provisional and subject to year-end audit adjustments)

	6/30/2020	12/31/2020	YTD
<b>Assets</b>			
Current assets			
Cash and cash equivalents	9,704,362	10,339,644	635,281
Accounts receivable	306,691	256,504	(50,188)
Other receivable	935,930	1,129,844	193,914
Prepaid expenses	287,576	325,869	38,293
Total current assets	11,234,559	12,051,860	817,301
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	5,997,413	6,006,245	8,832
Capital assets, not being depreciated	903,040	906,340	3,300
Capital assets, being depreciated - net	15,954,246	15,517,935	(436,311)
Total noncurrent assets	23,173,168	22,748,990	(424,179)
Total assets	34,407,727	34,800,850	393,122
<b>Deferred Outflows of Resources</b>			
Deferred Outflows of Resources	1,559,140	1,559,140	-
Total assets and deferred outflows of resources	<b>35,966,868</b>	<b>36,359,990</b>	<b>393,122</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	249,615	254,367	4,752
Other current liabilities	-	-	-
Payroll liabilities	6,605	5,420	(1,185)
Total current liabilities	256,221	259,787	3,567
Noncurrent Liabilities			
Accrued sick and vacation liability	295,282	280,773	(14,510)
Borrowers' deposit	280,275	259,150	(21,125)
OPEB liability	2,580,670	2,710,672	130,002
Net pension liability	3,330,753	3,330,753	-
Total noncurrent liabilities	6,486,980	6,581,348	94,368
Total liabilities	6,743,201	6,841,135	97,934
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources	1,184,693	1,184,693	-
Total liabilities and Deferred inflows of resources	7,927,894	8,025,828	97,934
<b>Net Position</b>			
Invested in capital assets	16,857,286	16,424,275	(433,011)
Unrestricted	11,181,688	11,909,887	728,199
Total net position	28,038,974	28,334,162	295,188
Total liabilities and Deferred inflows of resources and net position	<b>35,966,868</b>	<b>36,359,990</b>	<b>393,122</b>

**Los Angeles County Law Library**  
Income Statement for the Period Ending December 31, 2020  
(Provisional and subject to year-end audit adjustments)

Dec 19 Actual	Dec 2020			
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
604,979	510,979	537,339	26,360	5.2%
17,731	12,250	5,325	(6,925)	-56.5%
47,767	43,750	17,013	(26,737)	-61.1%
22,775	31,470	16,513	(14,957)	-47.5%
693,252	598,448	576,190	(22,259)	-3.7%
307,719	299,739	429,918	(130,179)	-43.4%
63,793	51,200	52,850	(1,651)	-3.2%
174,158	169,815	198,999	(29,185)	-17.2%
(174,158)	(169,815)	(198,999)	29,185	-17.2%
		0		
55,065	68,271	84,237	(15,966)	-23.4%
10,255	12,328	10,927	1,401	11.4%
14,013	13,390	9,991	3,399	25.4%
6,099	44	0	44	100.0%
464	1,750	2	1,748	99.9%
21	121	0	121	100.0%
4,036	11,210	1,360	9,850	87.9%
215,246	214,732	210,479	4,253	2.0%
676,711	672,785	799,764	126,979	18.9%
16,542	(74,337)	(223,574)	(149,238)	200.8%
5,219	7,500	2,632	(4,868)	-64.9%
0	0	100,000	100,000	0.0%
0	0	0	0	0.0%
21,761	(66,837)	(120,942)	(54,106)	81.0%
0	0	0	0	0.0%

**Summary:**

**Income**

	FY 2019-20	FY 2020-21 YTD			
	YTD Actual	Budget	Actual	\$ Δ	% Δ
L.A. Superior Court Fees	4,087,828	2,214,241	3,067,208	852,967	38.5%
Interest	100,778	66,000	32,527	(33,473)	-50.7%
Parking	321,026	262,500	132,389	(130,111)	-49.6%
Library Services	331,370	334,978	239,156	(95,822)	-28.6%
Total Income	4,841,002	2,877,719	3,471,280	593,561	20.6%

**Expense**

Staff (payroll + benefits)	2,352,864	2,439,021	2,402,027	36,994	1.5%
Electronic Resource Subscriptions	286,662	307,199	289,026	18,173	5.9%
Library Materials	863,676	1,020,970	831,106	189,864	18.6%
Library Materials Transferred to Assets	(863,676)	(1,020,970)	(831,106)	(189,864)	18.6%
Facilities	411,234	431,642	444,712	(13,070)	-3.0%
Technology & Data	65,715	76,083	74,024	7,175	9.4%
General	51,446	50,920	24,678	26,242	51.5%
Professional Development	13,812	4,299	1,655	2,644	61.5%
Communications & Marketing	2,525	16,500	27	16,473	99.8%
Travel & Entertainment	82	729	108	620	85.2%
Professional Services	54,502	72,808	35,425	37,383	51.3%
Depreciation	1,307,680	1,289,157	1,267,417	21,741	1.7%
Total Expenses	4,546,523	4,688,357	4,539,098	149,259	3.2%

**Net Income (Loss)**

	294,479	(1,810,638)	(1,067,818)	742,820	41.0%
Investment Gain (Loss) <sup>1</sup>	53,269	45,000	8,832	(36,168)	-80.4%
Extraordinary Income	0	0	1,354,174	1,354,174	0.0%
Extraordinary Expense	0	0	0	0	0.0%
Net Income Including Extraordinary Items	347,748	(1,765,638)	295,188	2,060,826	116.7%

**Capitalized Expenditures**

	0	195,000	0	195,000	100.0%
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Comments

**Los Angeles County Law Library**  
 Income Statement for the Period Ending December 31, 2020  
 (Provisional and subject to year-end audit adjustments)

Dec 19	Dec 2020				YTD Actual	FY 2020-21 YTD				Comments		
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Δ	% Δ			
<b>Detailed Budget:</b>												
<b>Income:</b>												
604,979	510,979	537,339	26,360	5.2%	15 FIN 303300	L.A. Superior Court Fees	4,087,828	2,214,241	3,067,208	852,967	38.5%	Better than expected revenue.
Interest:												
2,136	1,875	598	(1,277)	-68.1%	15 FIN 311000	Interest - LAIF	4,412	3,750	1,399	(2,351)	-62.7%	Lower interest revenue due to market volatility.
15,108	10,000	4,579	(5,421)	-54.2%	15 FIN 312000	Interest - General Fund	93,173	60,000	30,090	(29,910)	-49.8%	Lower interest revenue due to market volatility and slow interest rate recovery.
487	375	149	(226)	-60.3%	15 FIN 313000	Interest - Deposit Fund	3,193	2,250	1,038	(1,212)	-53.9%	Lower interest revenue due to market volatility and slow interest rate recovery.
17,731	12,250	5,325	(6,925)	-56.5%		Subtotal	100,778	66,000	32,527	(33,473)	-50.7%	
Parking:												
47,767	43,750	17,013	(26,737)	-61.1%	39 FAC 330100	Parking	321,026	262,500	132,389	(130,111)	-49.6%	Reduction in revenue due to COVID-19 and contract restructure.
47,767	43,750	17,013	(26,737)	-61.1%		Subtotal	321,026	262,500	132,389	(130,111)	-49.6%	
Library Services:												
33	16	16	0	1.6%	27 CIRC 330150	Annual Designation Fee	553	553	666	113	20.5%	Unexpected favorable variance.
12,592	9,523	8,159	(1,364)	-14.3%	25 PS 330140	Annual Members Fee	78,907	82,393	52,365	(30,028)	-36.4%	Members delaying renewal pending reopening; few new members signing up during closure.
2,047	839	6,302	5,463	651.1%	25 PS 330340	Course Registration	16,492	10,432	15,025	4,593	44.0%	Better than expected revenue from OTF-subsidized course registrations.
3,166	3,333	0	(3,333)	-100.0%	27 CIRC 330129	Copy Center	23,075	20,000	1	(19,999)	-100.0%	Copy center is inaccessible to the public due to ongoing COVID-19 library closure.
1,950	1,800	769	(1,031)	-57.3%	27 CIRC 330205	Document Delivery	9,486	6,600	3,780	(2,820)	-42.7%	Most requests are free due to COVID-19.
2,406	2,100	746	(1,354)	-64.5%	27 CIRC 330210	Fines	16,802	14,850	2,726	(12,124)	-81.6%	Reduced borrowing due to COVID-19.
281	7,833	150	(7,683)	-98.1%	15 FIN 330310	Miscellaneous	20,767	17,000	19,323	2,323	13.7%	Includes \$5K COVID relief from the State Fund and \$5.5K cv pres payment.
153	6,000	0	(6,000)	-100.0%	39 FAC 330330	Room Rental	7,303	18,000	0	(18,000)	-100.0%	No room rentals due to ongoing COVID-19 library closure.
150	0	370	370	0.0%	23 COL 330350	Book Replacement	570	0	375	375	0.0%	
0	0	0	0	0.0%	15 FIN 330360	Forfeited Deposits	17,186	10,000	19,895	9,895	99.0%	Reflects forfeited accounts inactive for 3 years or more after unanswered notices.
0	0	0	0	0.0%	17 EXEC 330400	Friends of Law Library	125,000	145,000	120,000	(25,000)	-17.2%	Timing variance.
0	0	0	0	0.0%	25 PS 330420	Grants	0	0	0	0	0.0%	
0	25	0	(25)	-100.0%	15 FIN 330450	Vending	123	150	0	(150)	-100.0%	No revenue due to COVID-19 library closures.
0	0	0	0	0.0%	39 FAC 330465	Special Events Income	15,106	10,000	5,000	(5,000)	-50.0%	Decreased sponsorship as a result of COVID-19 online format; offset by decreased expense.
22,775	31,470	16,513	(14,957)	-47.5%		Subtotal	331,370	334,978	239,156	(95,822)	-28.6%	
693,252	598,448	576,190	(22,259)	-3.7%		Total Income	4,841,002	2,877,719	3,471,280	593,561	20.6%	
<b>Expenses:</b>												
Staff:												
179,131	154,242	269,751	(115,509)	-74.9%	ALL 501000	Salaries (FT)	1,264,324	1,240,854	1,266,306	(25,453)	-2.1%	Timing variance.
0	(4,113)	0	(4,113)	100.0%	15 FIN 501025	Staff Vacancy Offset (FT)	0	(25,845)	0	(25,845)	100.0%	
20,666	17,135	25,769	(8,634)	-50.4%	ALL 501050	Salaries (PT)	151,895	142,787	106,234	36,553	25.6%	Reflects vacancies and unpaid leaves.
0	(457)	0	(457)	100.0%	15 FIN 501075	Staff Vacancy Offset (PT)	0	(2,970)	0	(2,970)	100.0%	
10,745	12,764	15,928	(3,164)	-24.8%	15 FIN 502000	Social Security	79,612	80,481	79,211	1,270	1.6%	
2,974	3,068	4,392	(1,324)	-43.2%	15 FIN 503000	Medicare	20,294	19,344	20,364	(1,020)	-5.3%	
10,020	23,782	31,994	(8,212)	-34.5%	15 FIN 511000	Retirement	350,253	426,212	428,514	(2,302)	-0.5%	
0	0	0	0	0.0%	15 FIN 511050	Pension Exp (Actuarial)	0	0	0	0	0.0%	
0	0	0	0	0.0%	15 FIN 511100	Pension Exp (Acctg)	0	0	0	0	0.0%	
45,225	52,687	46,249	6,437	12.2%	15 FIN 512000	Health Insurance	270,078	316,119	289,380	26,740	8.5%	Reflects vacancies.
352	460	372	88	19.1%	15 FIN 513000	Disability Insurance	2,204	2,718	2,221	497	18.3%	Reflects vacancies.
5,336	6,269	5,428	841	13.4%	15 FIN 514000	Dental Insurance	30,448	37,046	31,271	5,775	15.6%	Reflects vacancies.
464	664	502	162	24.4%	15 FIN 514500	Vision Insurance	2,980	3,922	3,175	747	19.0%	Reflects vacancies.
129	181	171	10	5.6%	15 FIN 515000	Life Insurance	1,013	1,068	1,026	43	4.0%	
0	0	0	0	0.0%	15 FIN 515500	Vacancy Benefits Offset	0	0	0	0	0.0%	
3,177	3,089	3,089	0	0.0%	15 FIN 516000	Workers Compensation Insurance	19,062	18,531	18,531	0	0.0%	
0	2,000	0	2,000	100.0%	15 FIN 517000	Unemployment Insurance	0	4,000	1,569	2,431	60.8%	Reflects UI claims during library closure and CARES Act relief.
1,302	4,892	3,170	1,722	35.2%	ALL 514010	Temporary Employment	14,179	29,552	12,283	17,270	58.4%	Savings due to ongoing COVID-19 closure.
5,000	0	0	0	0.0%	13 HR 514015	Recruitment	5,397	3,000	0	3,000	100.0%	Recruitment on hold during COVID-19 closure.
0	0	0	0	0.0%	15 FIN 517500	Accrued Sick Expense	0	0	0	0	0.0%	
0	0	0	0	0.0%	15 FIN 518000	Accrued Vacation Expense	0	0	0	0	0.0%	
21,667	21,667	21,667	(0)	0.0%	15 FIN 518500	OPEB Expense	130,002	130,000	130,002	(2)	0.0%	
142	160	125	35	21.9%	15 FIN 518550	TMP	3,824	4,700	4,648	52	1.1%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending December 31, 2020  
(Provisional and subject to year-end audit adjustments)

Dec 19 Actual	Dec 2020				FY 2019-20 YTD Actual	FY 2020-21 YTD				Comments				
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Δ	% Δ					
1,387	1,250	1,312	(62)	-4.9%	23	FIN	518560	Payroll and Benefit Administration	7,299	7,500	7,292	208	2.8%	
307,719	299,739	429,918	(130,179)	-43.4%				Total - Staff	2,352,864	2,439,021	2,402,027	36,994	1.5%	
								Library Materials/Electronic Resources Subscription:						
137,248	131,517	170,539	(39,022)	-29.7%	23	COL	601999	American Continuations	649,495	789,100	632,890	156,210	19.8%	Timing variance.
3,387	1,833	1,129	705	38.4%	23	COL	602999	American New Orders	13,310	11,000	9,159	1,841	16.7%	Timing variance. Next new order cycle 3Q FY21.
476	1,631	1,475	156	9.6%	23	COL	609199	Branch Continuations	5,193	9,788	6,960	2,828	28.9%	Timing variance.
0	0	0	0	0.0%	23	COL	609299	Branch New Orders	0	82	0	82	100.0%	
2,309	12,083	2,235	9,849	81.5%	23	COL	603999	Commonwealth Continuations	83,733	72,500	66,401	6,099	8.4%	Timing variance; LNUK contract renewal - large one-time annual payment. Variance anticipated to align to forecast by 4QFY21.
0	0	0	0	0.0%	23	COL	604999	Commonwealth New Orders	299	333	268	66	19.7%	Timing variance. Next new order cycle 3Q FY21.
9,572	11,250	9,272	1,978	17.6%	23	COL	605999	Foreign Continuations	43,136	67,500	32,589	34,911	51.7%	Timing variance.
0	0	18	(18)	0.0%	23	COL	606999	Foreign New Orders	73	667	458	208	31.2%	Timing variance. Next new order cycle 3Q FY21.
15,981	10,000	8,812	1,188	11.9%	23	COL	607999	International Continuations	56,627	60,000	65,713	(5,713)	-9.5%	Timing variance.
284	0	316	(316)	0.0%	23	COL	608999	International New Orders	536	667	1,654	(987)	-148.0%	Timing variance. Next new order cycle 3Q FY21.
4,901	1,500	5,204	(3,704)	-247.0%	23	COL	609399	General/Librarianship Continuations	11,273	9,000	14,759	(5,759)	-64.0%	Timing variance.
0	0	0	0	0.0%	23	COL	609499	General/Librarianship New Orders	0	333	254	79	23.7%	Timing variance. Next new order cycle 3Q FY21.
174,158	169,815	198,999	(29,185)	-17.2%				Subtotal	863,676	1,020,970	831,106	189,864	18.6%	
(174,158)	(169,815)	(198,999)	29,185	-17.2%	23	COL	690000	Library Materials Transferred to Assets	(863,676)	(1,020,970)	(831,106)	(189,864)	18.6%	
63,793	51,200	52,850	(1,651)	-3.2%	23	COL	685000	Electronic Resource Subscriptions (ERS)	286,662	307,199	289,026	18,173	5.9%	Cost reduction or contract extension due to change in access during COVID.
								Facilities:						
1,106	4,300	1,394	2,906	67.6%	39	FAC	801005	Repair & Maintenance	5,177	25,700	13,876	11,824	46.0%	Certain repair projects deferred due to vendor holiday schedules & year-end furlough.
1,456	1,400	773	627	44.8%	39	FAC	801010	Building Services	13,380	11,089	7,609	3,480	31.4%	Timing variance.
0	1,957	224	1,733	88.6%	39	FAC	801015	Cleaning Supplies	5,740	5,732	1,389	4,343	75.8%	Timing variance. Reduction in supplies due to COVID 19 closure.
11,597	10,000	30,093	(20,093)	-200.9%	39	FAC	801020	Electricity & Water	67,993	67,000	93,302	(26,302)	-39.3%	Increased HVAC power usage as a result of COVID-19
966	966	966	0	0.0%	39	FAC	801025	Elevator Maintenance	5,854	5,796	5,796	0	0.0%	
0	4,000	7,037	(3,037)	-75.9%	39	FAC	801030	Heating & Cooling	24,673	27,000	59,630	(32,630)	-120.9%	Increased HVAC steam and chilled water usage as a result of COVID-19
18,328	21,156	20,539	617	2.9%	15	FIN	801035	Insurance	109,968	126,936	122,771	4,165	3.3%	
9,543	9,824	9,649	175	1.8%	39	FAC	801040	Janitorial Services	57,934	58,944	60,220	(1,276)	-2.2%	
1,250	1,500	1,798	(298)	-19.9%	39	FAC	801045	Landscaping	7,500	9,000	10,148	(1,148)	-12.8%	Reflects unbudgeted permitter fencing costs.
10,638	11,450	11,728	(278)	-2.4%	39	FAC	801050	Security	88,086	74,892	68,142	6,750	9.0%	Timing variance due to Library closure.
0	1,167	0	1,167	100.0%	39	FAC	801060	Room Rental Expenses	2,460	6,999	0	6,999	100.0%	No Room Rentals due to ongoing COVID-19 library closure.
0	16	0	16	100.0%	39	FAC	801065	Special Events Expenses	18,969	8,746	45	8,701	99.5%	Low special event costs as a result of closure and virtual programming.
142	0	0	0	0.0%	39	FAC	801100	Furniture & Appliances (<3K)	1,390	0	145	(145)	0.0%	
0	0	0	0	0.0%	39	FAC	801110	Equipment (<3K)	366	850	549	301	35.4%	Timing variance. Deferred equipment orders.
0	0	0	0	0.0%	39	FAC	801115	Building Alterations (<3K)	0	0	0	0	0.0%	
39	325	36	289	89.0%	39	FAC	801120	Delivery & Postage	846	1,515	784	731	48.3%	Decrease in postage use due to COVID-19.
0	210	0	210	100.0%	39	FAC	801125	Kitchen supplies	897	1,443	308	1,135	78.7%	Decrease usage due to WFH.
55,065	68,271	84,237	(15,966)	-23.4%				Subtotal	411,234	431,642	444,712	(13,070)	-3.0%	
								Technology:						
1,351	1,584	1,479	105	6.6%	33	TECH	801210	Software Maintenance	10,541	12,010	10,501	1,508	12.6%	Timing variance.
1,870	1,926	1,978	(52)	-2.7%	33	TECH	801212	Hardware Maintenance	10,838	11,165	11,993	(828)	-7.4%	Includes maintenance of unbudgeted items.
0	701	0	701	100.0%	33	TECH	801215	Software (<\$3k)	0	4,206	936	3,270	77.8%	Reduced costs and conversion to online services
0	343	0	343	100.0%	33	TECH	801220	Hardware (<\$3k)	778	2,058	4,871	(2,813)	-136.7%	Unplanned purchase of ergonomic computer accessories
33	86	0	86	100.0%	33	TECH	801225	Computer Supplies	485	516	0	516	100.0%	Timing variance.
4,626	4,789	4,849	(60)	-1.2%	33	TECH	801230	Integrated Library System	27,759	28,734	29,091	(357)	-1.2%	
2,375	2,544	2,210	334	13.1%	33	TECH	801235	Telecommunications	14,457	15,264	11,284	3,980	26.1%	Savings due to e-rate program.
0	0	0	0	0.0%	33	TECH	801245	Tech & Data - Misc	0	0	0	0	0.0%	
1	348	191	157	45.2%	33	TECH	801250	Services	858	2,088	191	1,897	90.9%	Timing variance.
0	7	220	(213)	-3040.7%	33	TECH	801275	Online Service Providers	0	42	5,158	(5,116)	-12180.0%	Increased purchases due to COVID-19 and conversion from software to online services
10,255	12,328	10,927	1,401	11.4%				Subtotal	65,715	76,083	74,024	7,175	9.4%	

General:

**Los Angeles County Law Library**  
Income Statement for the Period Ending December 31, 2020  
(Provisional and subject to year-end audit adjustments)

Dec 19	Dec 2020				FY 2019-20	FY 2020-21 YTD				Comments				
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (Unf)	YTD Actual	Budget	Actual		\$ Δ	% Δ		
438	667	498	168	25.3%	15	FIN	801310	Bank Charges	3,117	4,000	2,825	1,175	29.4%	Timing variance.
875	875	875	(0)	0.0%	35	CMS	801315	Bibliographical Services	5,252	5,250	5,252	(2)	0.0%	
0	0	0	0	0.0%	35	CMS	801320	Binding	4,991	0	0	0	0.0%	No onsite meeting due to ongoing COVID-19 library closure.
181	120	30	90	75.0%	17	EXEC	801325	Board Expense	596	720	37	684	94.9%	
6,148	7,000	2,000	5,000	71.4%	37	COM	801330	Staff meals & events	8,054	8,500	2,174	6,326	74.4%	No summer picnic as a result of COVID-19 library closure.
2,066	2,917	277	2,639	90.5%	15	FIN	801335	Supplies - Office	11,350	18,730	1,680	17,050	91.0%	Low office supply requests due to limited onsite staff.
1,775	0	1,409	(1,409)	0.0%	35	CMS	801337	Supplies - Library materials	3,129	1,400	1,409	(9)	-0.6%	No additional expenses expected this fiscal year.
0	50	0	50	100.0%	37	COM	801340	Stationery, business cards, etc.	0	250	0	250	100.0%	
0	0	0	0	0.0%	25	PS	801365	Grant Application Expenses	0	0	0	0	0.0%	Low usage due to ongoing COVID-19 library closure.
1,001	1,087	221	865	79.6%	33	IT	801370	Copy Center Expense	8,995	6,520	1,778	4,742	72.7%	
431	0	0	0	0.0%	15	FIN	801375	General - Misc	1,526	1,000	0	1,000	100.0%	Better than expected online course attendance for OTF-supported programs.
1,048	675	4,680	(4,005)	-593.3%	25	PS	801390	Course Registration	3,918	4,050	8,760	(4,710)	-116.3%	
48	0	0	0	0.0%	17	EXEC	801395	Friends of Law Library	518	500	764	(264)	-52.8%	Subtotal
14,013	13,390	9,991	3,399	25.4%				51,446	50,920	24,678	26,242	51.5%		
								Professional Development:						
44	0	0	0	0.0%	ALL	803105	Travel	3,235	500	0	500	100.0%	No travel incurred for AALL due to COVID-19.	
0	0	0	0	0.0%	ALL	803110	Meals	61	0	0	0	0.0%	AALL converted to online; registration costs lower than budgeted.	
0	0	0	0	0.0%	ALL	803113	Incidental and miscellaneous	0	0	0	0	0.0%		
5,980	0	0	0	0.0%	ALL	803115	Membership dues	7,354	250	245	5	2.0%	Subtotal	
75	44	0	44	100.0%	ALL	803120	Registration fees	3,162	3,549	1,410	2,139	60.3%		
0	0	0	0	0.0%	ALL	803125	Educational materials	0	0	0	0	0.0%	Subtotal	
6,099	44	0	44	100.0%				13,812	4,299	1,655	2,644	61.5%		
								Communications & Marketing:						
0	0	0	0	0.0%	37	COM	803205	Services	0	0	0	0	0.0%	Timing variance.
464	1,250	0	1,250	100.0%	37	COM	803210	Collateral materials	659	8,750	0	8,750	100.0%	
0	500	2	498	99.6%	37	COM	803215	Advertising	1,866	7,750	27	7,723	99.7%	Timing variance. Additional ads and branded materials scheduled to be purchased in the coming months.
0	0	0	0	0.0%	37	COM	803220	Trade shows & Outreach	0	0	0	0	0.0%	Subtotal
464	1,750	2	1,748	99.9%				2,525	16,500	27	16,473	99.8%		
								Travel & Entertainment						
0	0	0	0	0.0%	ALL	803305	Travel	0	0	0	0	0.0%	Lower usage due to COVID-19 library closure.	
0	0	0	0	0.0%	ALL	803310	Meals	0	0	0	0	0.0%		
0	0	0	0	0.0%	ALL	803315	Entertainment	0	0	0	0	0.0%	Subtotal	
21	121	0	121	100.0%	ALL	803320	Ground transportation & mileage	82	729	108	620	85.2%		
0	0	0	0	0.0%	ALL	803325	Incidental travel expenses	0	0	0	0	0.0%	Subtotal	
21	121	0	121	100.0%				82	729	108	620	85.2%		
								Professional Services						
0	0	0	0	0.0%	15	FIN	804005	Accounting	23,960	23,049	20,455	2,594	11.3%	Timing variance.
2,896	2,983	1,360	1,623	54.4%	17	EXEC	804008	Consulting Services	17,378	17,897	12,945	4,952	27.7%	Delays in OTF projects due to ongoing COVID-19 closure.
1,125	7,977	0	7,977	100.0%	17	EXEC	804010	Legal	12,915	30,362	2,025	28,337	93.3%	
15	250	0	250	100.0%	15	FIN	804015	Other	250	1,500	0	1,500	100.0%	Delays in OTF projects due to ongoing COVID-19 closure.
4,036	11,210	1,360	9,850	87.9%				Subtotal						
								54,502	72,808	35,425	37,383	51.3%		
								Depreciation:						
191,762	188,883	187,130	1,753	0.9%	15	FIN	806105	Depreciation - Library Materials	1,165,956	1,138,443	1,127,118	11,324	1.0%	Delayed CapEx purchases.
23,484	25,849	23,349	2,500	9.7%	15	FIN	806110	Depreciation Exp - FF&E	141,724	150,715	140,298	10,417	6.9%	
215,246	214,732	210,479	4,253	2.0%				Subtotal						
676,711	672,785	799,764	(126,979)	-18.9%				1,307,680	1,289,157	1,267,417	21,741	1.7%	Total Expense	
16,542	(74,337)	(223,574)	(149,238)	200.8%				4,546,523	4,688,357	4,539,098	149,259	3.2%		
								Net Income Before Extraordinary Items						
								294,479	(1,810,638)	(1,067,818)	742,820	41.0%		
5,219	7,500	2,632	(4,868)	-64.9%	15	FIN	321000	Investment Gain (Loss) <sup>1</sup>	53,269	45,000	8,832	(36,168)	-80.4%	Reflects gains/loss if sold at time of report (before maturity)
0	0	100,000	100,000	0.0%	17	EXEC	401000	Extraordinary Income	0	0	1,354,174	1,354,174	0.0%	Includes one-time funding from State budget and bequest.
0	0	0	0	0.0%	17	EXEC	901000	Extraordinary Expense	0	0	0	0	0.0%	Subtotal
21,761	(66,837)	(120,942)	(54,106)	81.0%				347,748	(1,765,638)	295,188	2,060,826	116.7%		
								Net Income Including Extraordinary Items						

**Los Angeles County Law Library**  
Income Statement for the Period Ending December 31, 2020  
(Provisional and subject to year-end audit adjustments)

Dec 19 Actual	Dec 2020			
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%

Capital Expenditures:

39 FAC	161100	Furniture / Appliances (>3k)
33 TECH	161300	Electronics / Computer Hardware (>3k)
39 FAC	164500	Exterior Building Repairs/ Improvements (>3k)
39 FAC	164000	Interior Improvements / Alterations (>3k)
33 TECH	168000	Computer Software
		Total - Capitalized Expenditures

FY 2019-20 YTD Actual	FY 2020-21 YTD			
	Budget	Actual	\$ Δ	% Δ
0	0	0	0	0.0%
0	120,000	0	120,000	100.0%
0	15,000	0	15,000	100.0%
0	60,000	0	60,000	100.0%
0	0	0	0	0.0%
0	195,000	0	195,000	100.0%

Comments

Timing variance.  
Timing variance.  
CalPERS CERBT program cost.  
Investment management cost.  
Fluctuating market conditions.  
Distribution from Fund.

CalPERS CERBT Trust Fund:

Beginning Balance	2,418,484
Administrative Expense	(102)
Investment Expense	(74)
Unrealized Gain/Loss	64,500
Distribution	
Ending Balance	2,482,808

<sup>1</sup> 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 December 31, 2020  
(Provisional and subject to year-end audit adjustments)

	12/31/2020	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	537,339	3,067,208
Parking fees	17,013	132,389
Library services	116,513	1,473,330
(Increase) decrease in accounts receivable	40,735	50,188
(Increase) decrease in other receivable	42,001	(193,914)
Increase (decrease) in borrowers' deposit	433	(21,125)
<b>Cash received from filing fees and services</b>	<b>754,033</b>	<b>4,508,076</b>
Facilities	(84,237)	(444,712)
Technology	(10,927)	(74,024)
General	(9,991)	(24,678)
Professional development	-	(1,655)
Communications & marketing	(2)	(27)
Travel & entertainment	-	(108)
Professional services	(1,360)	(35,425)
Electronic Resource Subscriptions (ERS)	(52,850)	(289,026)
(Increase) decrease in prepaid expenses	1,543	(38,293)
Increase (decrease) in accounts payable	192,260	4,752
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>34,436</b>	<b>(903,196)</b>
Staff (payroll + benefits)	(429,918)	(2,402,027)
Increase (decrease) in payroll liabilities	(223)	(1,185)
Increase (decrease) in accrued sick and vacation liability	(14,510)	(14,510)
Increase (decrease) in OPEB liability	21,667	130,002
Net impact of GASB 68 adjustments	-	-
Net effect of prior period adjustments	-	-
<b>Cash payments to employees for services</b>	<b>(422,984)</b>	<b>(2,287,719)</b>
Contributions received	-	120,000
Net cash from operating activities	365,484	1,437,160
<b>Cash flow from capital and related financing activities</b>		
Library materials	(198,999)	(831,106)
Fixed assets	-	-
Capital - Work in Progress (WIP)	-	(3,300)
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	5,325	32,527
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>171,810</b>	<b>635,281</b>
Cash and cash equivalents, at beginning of period	10,486,303	10,022,832
<b>Cash and cash equivalents, at end of period</b>	<b>10,658,113</b>	<b>10,658,113</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	(128,900)	253,829
Adjustments for noncash effects:		
Depreciation	210,479	1,267,417
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	40,735	50,188
(Increase) decrease in other receivable	42,001	(193,914)
(Increase) decrease in prepaid expenses	1,543	(38,293)
Increase (decrease) in accounts payable	192,260	4,752
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	(223)	(1,185)
Increase (decrease) in accrued sick and vacation liability	(14,510)	(14,510)
Increase (decrease) in borrowers' deposit	433	(21,125)
Increase (decrease) in OPEB liability	21,667	130,002
Net impact of GASB 68 adjustments	-	-
Net cash from operating activities	<b>365,484</b>	<b>1,071,676</b>

LOS ANGELES COUNTY LAW LIBRARY  
 January 1, 2021 - January 31, 2021 (CHECKS)  
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 5	INFOPEOPLE	REGISTRATION FEES	150.00	V005750
January 8	AMERICAN BAR ASSOCIATION	BOOKS	47.97	V005724
	ALI CLE CONTINUING LEGAL EDUCATION	BOOKS	99.00	V005725
	AMERICAN LEGAL PUBLISHING CORPORATI	BOOKS	1,190.00	V005726
	AMERICAN SOCIETY OF INTERNATIONAL L	BOOKS	510.00	V005727
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	8,399.55	V005729
	BLUE 360 MEDIA LLC	BOOKS	107.64	V005730
	LEXISNEXIS MATTHEW BENDER	BOOKS	2,056.75	V005731
	CALIF SUPREME COURT HISTORICAL	BOOKS	50.00	V005732
	CCH INCORPORATED	BOOKS	19,670.41	V005733
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,112.42	V005734
	PROQUEST LLC COUTTS INFORMATION SER ** VOID	BOOKS	0.00	V005735
	DATA TRACE PUBLISHING COMPANY	BOOKS	219.95	V005736
	JAMES PUBLISHING INC	BOOKS	196.01	V005737
	JURISNET LLC	BOOKS	123.33	V005738
	LAW JOURNAL PRESS	BOOKS	2,182.40	V005739
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,311.03	V005740
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	138.50	V005741
	NATIONAL UNDERWRITER COMPANY	BOOKS	411.20	V005742
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	238.92	V005743
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	2,266.11	V005744
	UNITED NATIONS PUBLICATIONS	BOOKS	239.80	V005745
	VIRGINIA CONTINUING LEGAL EDUCATION	BOOKS	186.75	V005746
	THOMSON REUTERS	BOOKS	88,581.44	V005747
	GOBI LIBRARY SOLUTIONS	BOOKS	895.30	V005748
January 11	STAMPS.COM	DELIVERY & POSTAG	24.99	V005818
January 12	AMERICAN LAWYER MEDIA	BOOKS	361.35	V005792
January 13	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	481.84	V005749
January 15	1ST JOHN INC	LANDSCAPING	194.36	V005751
	ABD OFFICE SOLUTIONS	COPY CENTER	115.15	V005752
	BANDWIDTH.COM, INC.	TELECOM	1,714.86	V005753
	BRIGHTVIEW	LANDSCAPING	1,250.00	V005754
	DUTHIE POWER SERVICES	REPAIR/MAINT	2,444.61	V005755
	GTT COMMUNICATIONS	TELECOM	383.23	V005756
	ISOLVED BENEFIT SERVICES	PAYROLL/HR BENEFI	154.00	V005757
	KONICA MINOLTA BUSINESS	COPY CTR	106.21	V005758
	LA DEPT OF WATER & POWER	WATER/SEWER	14,006.30	V005759
	NASA SERVICES	BLDG SVCS	528.01	V005760
	OCLC INC	BIBLIOGRAPHICAL S	781.55	V005761

169,083.86



LOS ANGELES COUNTY LAW LIBRARY  
 January 1, 2021 - January 31, 2021 (CHECKS)  
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 20	OFFICE DEPOT	SUPPLIES-OFFICE	152.92	V005762
	PAN AMERICAN PEST CONTROL CO	BLDG SVCS	276.00	V005763
	STATE COMPENSATION	WORKERS COMP	3,088.50	V005764
	THE HOME DEPOT PRO	CLEANING SUPPL	223.59	V005765
	LEXISNEXIS MATTHEW BENDER	BOOKS	128,407.28	V005782
	KAPCO	SUPPLIES-LIBRARY	265.25	V005783
	OFFICESUPPLY.COM	SUPPLIES LIBRARY	557.79	V005819
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	44,594.71	V005770
	CCH INCORPORATED	BOOKS	6,012.00	V005771
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	404.86	V005772
January 21	INGRAM LIBRARY SERVICES	BOOKS	87.09	V005773
	LAW JOURNAL PRESS	BOOKS	4,154.33	V005774
	LAW LIBRARY MICROFORM CONSORTIUM	BOOKS	8,982.00	V005775
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	68.37	V005776
	STATE BAR OF TEXAS	BOOKS	273.00	V005777
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	474.69	V005778
	UNITED NATIONS PUBLICATIONS	BOOKS	166.70	V005779
	GOBI LIBRARY SOLUTIONS	BOOKS	709.51	V005780
	SOUTHERN CALIF ASSOC OF LAW LIBRARY	PREPAID EXP	117.00	V005784
	STAMPS.COM	DELIVERY & POSTAG	300.00	V005785
January 22	AT&T MOBILITY	TELECOM	16.24	V005786
	BUILDING ELECTRONIC CONTROLS INC	SECURITY	3,310.00	V005787
	OFFICE DEPOT	SUPPLIES - OFFICE	51.29	V005788
	DIGITAL INSURANCE LLC ** VOIDED *****	CONSULTING	0.00	V005789
	THE HOME DEPOT PRO	CLEANING SUPPLIES	1,021.89	V005790
January 27	4IMPRINT	STAFF MEALS & EVE	395.83	V005820

373,041.78

LOS ANGELES COUNTY LAW LIBRARY  
January 1, 2021 - January 31, 2021 (CHECKS)  
Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 28	SEIU LOCAL 721 SEIU LOCAL 721	UNION DUES UNION SUPPL	2,406.67 57.89	001674 001675

2,464.56

LOS ANGELES COUNTY LAW LIBRARY  
 January 1, 2021 - January 31, 2021 (CHECKS)  
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 8	SYNCB AMAZON	BOOKS	146.68	031744
	BOOKS OF COLOMBIA	BOOKS	266.00	031745
	CASALINI LIBRI	BOOKS	523.86	031746
	LAW REPORTS INTERNATIONAL LTD	BOOKS	250.00	031747
	LIBROS DE HONDURAS	BOOKS	1,400.00	031748
	LEXISNEXIS CANADA INC	BOOKS	663.13	031749
	MINISTER OF FINANCE	BOOKS	58.86	031750
January 15	AFLAC REMITTANCE	CAFE PLAN	837.96	031751
	SYNCB AMAZON	SUPPLIES-OFFICE	28.88	031752
	CALIBER ELEVATOR	ELEVATOR MAINT	966.00	031753
	COUNTY OF LOS ANGELES	BANK CHARGES	100.52	031754
	COUNTY OF LOS ANGELES	HEATING/COOLING	1,792.66	031755
	METROLINK	TMP	406.00	031756
	NATIONAL 50 SECURITY	SECURITY	4,628.31	031757
	ROMERO MAINTENANCE LLC	JANITORIAL SVC	9,649.14	031758
	BRIDGES FILTER SERVICE, INC	BLDG SVC	614.49	031759
	HOUSE OF TROPHIES AND AWARDS, INC	OFFICE SUPPLIES	58.35	031760
	NATIONAL 50 SECURITY ** VOIDED *****	SECURITY	0.00	031761
	COUNTY OF LOS ANGELES	HEATING/COOLING	8,079.14	031762
	COUNTY OF LOS ANGELES	HEATING/COOLING	5,244.72	031763
	COUNTY OF LOS ANGELES	HEATING/COOLING	6,631.66	031764
CALIFORNIA DEPARTMENT OF TAX	USE TAX	1,646.00	031766	
January 20	CAMBRIDGE UNIVERSITY PRESS	BOOKS	330.33	031768
	OTTO HARRASSOWITZ	BOOKS	5,173.65	031769
	WILLIAM S HEIN & CO	BOOKS	1,389.29	031770
January 22	NATIONAL 50 SECURITY	SECURITY	4,283.76	031767
	CARMELETTA BEATRICE MOBLEY	REPLACEMENT	124.00	031771
	AT&T	TELECOM	879.87	031772
	CALIFORNIA DEPARTMENT OF TAX	COPY CTR/DOC DEL	1,740.00	031773
	DIGITAL INSURANCE LLC	CONSULTING	1,360.00	031774
January 28	AFLAC REMITTANCE	CAFE PLAN-INSURA	837.96	031775
	GUARDIAN	PREPAID EXP	8,136.13	031776
	NATIONAL 50 SECURITY	SECURITY	4,643.26	031777

72,890.61

LOS ANGELES COUNTY LAW LIBRARY  
January 1, 2021 - January 31, 2021 (WARRANTS)  
Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
January 22	ALLIANT INSURANCE SERVICES INC	PREPAID EXP	25,174.00	TS00300933

25,174.00

**MEMORANDUM**

**DATE:** February 24, 2021

**TO:** Board of Law Library Trustees

**FROM:** Sandra Levin, Executive Director  
Marcelino Juarez, Finance Manager

**RE:** Authorization to Bind Workers Compensation Insurance

**SUMMARY**

The Board is asked to authorize binding workers compensation coverage for the Law Library. The Law Library's coverage must be renewed by March 1, 2021. The Law Library's new insurance broker, Alliant, marketed the coverage under the current guaranteed cost program to various carriers. However, in addition to the options presented at the Board's 1/27/2021 meeting, this year our broker also sought quotes under Self-Insured Plan options primarily because the renewal timeline was more flexible as compared to last year's renewal. The results are detailed below.

**ANALYSIS AND DETAIL**

As explained in the January 27, 2021 meeting staff report ([1/27/21 Board Agenda](#)) the Library's experience modification rating (ex-mod) decreased from 176% to 125%. This, along with Alliant's marketing efforts allowed a negotiated \$9,421 premium reduction from the current carrier. State Fund's quote of \$28,909 is 24% lower than the expiring \$38,330 premium.

The Library's broker sought bids from various workers compensation insurance carriers including The Hartford, Liberty Mutual, Employers, Chubb, AIG, Safety National, State National, Everest, Zenith, Travelers, Berkshire Hathaway, and CSAC-EIA pool in addition to the State Compensation Insurance Fund, the Library's current workers compensation carrier. The results are detailed on page 14 of Alliant's proposal.

Some carriers declined to quote due to the Library's exposure being concentrated in one class of employees, their inability to provide a competitive bid, and/or their minimum premium requirements which far exceed the Library's expiring premium.

Similar to last year, both CSAC option's minimum premium requirements are much higher than State Fund. This is in part due to CSAC being geared for larger entities. Staff and broker are not recommending other options.

Staff and broker recommend binding with State Compensation Insurance to meet our 3/1/2021 renewal date.



**OPTIONS**

1. Renew with CSAC for Primary Workers' Compensation (PWC) and Excess Workers' Compensation (EWC) for total cost of \$82,000 (annualized).
2. Renew with CSAC for Excess Workers' Compensation (EWC) with a \$125K deductible for a total cost of \$65,000 (annualized). Third Party Administrator (TPA) cost additional.
3. Renew with State Compensation Insurance Fund for a total cost of \$28,909 including mandatory surcharges.

**RECOMMENDATION**

Staff recommends the Board authorize Alliant to bind coverage with State Compensation Insurance Fund effective 03/01/21 at a total estimated premium of \$28,909 including mandatory surcharges.

Attachment





# Los Angeles County Law Library (And/Or) Board of Law Library Trustees of Los Angeles County Law Library

## Workers' Compensation Insurance Proposal 2021 – 2022

Presented on February 16, 2021 by:

Robert Lowe  
First Vice President

Alliant Insurance Services, Inc.  
1301 Dove Street, Suite 200  
Newport Beach, CA 92660  
O 949 756 0271  
F 619 699 0907

CA License No. 0C36861

[www.alliant.com](http://www.alliant.com)

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## Company Profile

With a history dating back to 1925, Alliant Insurance Services is one of the nation's leading distributors of diversified insurance products and services. Operating through a national network of offices, Alliant offers a comprehensive portfolio of services to clients, including:

- Risk Solutions
- Employee Benefits
  - Strategy
  - Employee Engagement
  - Procurement
  - Analytics
  - Wellness
  - Compliance
  - Benefits Administration
  - Global Workforce
- Industry Solutions
  - Construction
  - Energy and Marine
  - Healthcare
  - Law Firms
  - Public Entity
  - Real Estate
  - Tribal Nations
  - And many other industries
- Co-Brokered Solutions
  - Automotive Specialty
  - Energy Alliance Program
  - Hospital All Risk Property Program
  - Law Firms
  - Parking/Valet
  - Public Entity Property Insurance Program
  - Restaurants/Lodging
  - Tribal Nations
  - Waste Haulers/Recycling
- Business Services
  - Risk Control Consulting
  - Human Resources Consulting
  - Property Valuation

The knowledge that Alliant has gained in its more than eight decades of working with many of the top insurance companies in the world allows us to provide our clients with the guidance and high-quality performance they deserve. Our solution-focused commitment to meeting the unique needs of our clients assures the delivery of the most innovative insurance products, services, and thinking in the industry.

Alliant ranks among the 15 largest insurance brokerage firms in the United States

## Alliant Advantage

	Alliant	Competition
1. Satisfying the insurance needs of business for nearly 90 years.	✓	
2. Privately owned and operated.	✓	
3. A full-service insurance agency for all your business, life and health, and personal insurance.	✓	
4. Representing over 40 insurance companies to provide the best and most affordable coverage.	✓	
5. State-licensed support staff.	✓	
6. Dedicated Certificate of Insurance personnel.	✓	
7. Risk management services to help identify hazards and present options.	✓	
8. Workers' compensation insurance claims management at no additional charge.	✓	

## Your Service Team

**Robert Lowe**

First Vice President  
Robert.Lowe@alliant.com

Phone: 213 270 0145

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**Courtney Ramirez**

Vice President  
cramirez@alliant.com

Phone: 949 660 8133

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**Christopher Gray**

Account Manager – Lead  
CGray@alliant.com

Phone: 949 660 5944

---

**Kristen DesCombes**

Account Representative  
Kristen.DesCombes@alliant.com

Phone: 213 406 8757

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## Named Insured / Additional Named Insureds

### Named Insured(s)

Los Angeles County Law Library (And/Or) Board of Law Library Trustees of Los Angeles County Law Library

### Additional Named Insured(s)

None

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### NAMED INSURED DISCLOSURE

- The first named insured is granted certain rights and responsibilities that do not apply to other policy named insureds and is designated to act on behalf of all insureds for making policy changes, receiving correspondence, distributing claim proceeds, and making premium payments.
- **Are ALL entities listed as named insureds?** Coverage is **not** automatically afforded to all entities unless specifically named. Confirm with your producer and service team that all entities to be protected are on the correct policy. Not all entities may be listed on all policies based on coverage line.
- Additional named insured is (1) A person or organization, other than the first named insured, identified as an insured in the policy declarations or an addendum to the policy declarations. (2) A person or organization added to a policy after the policy is written with the status of named insured. This entity would have the same rights and responsibilities as an entity named as an insured in the policy declarations (other than those rights and responsibilities reserved to the first named insured).
- Applies to Professional Liability, Pollution Liability, Directors & Officers Liability, Employment Practices Liability, Fiduciary Liability policies (this list not all inclusive). Check your Policy language for applicability. These policies provide protection to the Named Insured for claims made against it alleging a covered wrongful act. Coverage is not afforded to any other entities (unless specifically added by endorsement or if qualified as a "Subsidiary" pursuant to the policy wording) affiliated by common individual insured ownership or to which indemnification is otherwise contractually owed. If coverage is desired for affiliated entities or for contractual indemnities owed, please contact your Alliant Service Team with a full list of entities for which coverage is requested. With each request, include complete financials and ownership information for submission to the carrier. It should be noted, that the underwriter's acceptance of any proposed amendments to the policy, including expansion of the scope of "Insureds" under the policy could result in a potential diminution of the applicable limits of liability and/or an additional premium charge.

## Line of Coverage

### Workers' Compensation Coverage

	Present Coverage	Proposed Coverage												
<b>INSURANCE COMPANY:</b>	State Compensation Insurance Fund	State Compensation Insurance Fund												
<b>A.M. BEST RATING:</b>	Not Rated	Not Rated												
<b>STANDARD &amp; POOR'S RATING:</b>	Not Rated	Not Rated												
<b>CALIFORNIA STATUS:</b>	Admitted	Admitted												
<b>POLICY/COVERAGE TERM:</b>	March 1, 2020 To March 1, 2021	March 1, 2021 To March 1, 2022												
<b>Coverage:</b>														
Workers Compensation	Statutory	Statutory												
Employer's Liability Limit:														
Each Accident	\$ 1,000,000	\$ 1,000,000												
Disease – Each Employee	\$ 1,000,000	\$ 1,000,000												
Disease – Policy Limit	\$ 1,000,000	\$ 1,000,000												
<b>Entity:</b>	Corporation	Corporation												
<b>Officers/Partners:</b>	<table border="1"> <thead> <tr> <th>Officer Name</th> <th>Title</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Sandra J Levin</td> <td>President, Secretary, Treasurer</td> <td>Included</td> </tr> </tbody> </table>	Officer Name	Title	Status	Sandra J Levin	President, Secretary, Treasurer	Included	<table border="1"> <thead> <tr> <th>Officer Name</th> <th>Title</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Steinhauser, Susan</td> <td>President, Secretary, Treasurer</td> <td>Not Covered: Non-Working and Non-Paid</td> </tr> </tbody> </table>	Officer Name	Title	Status	Steinhauser, Susan	President, Secretary, Treasurer	Not Covered: Non-Working and Non-Paid
Officer Name	Title	Status												
Sandra J Levin	President, Secretary, Treasurer	Included												
Officer Name	Title	Status												
Steinhauser, Susan	President, Secretary, Treasurer	Not Covered: Non-Working and Non-Paid												

Workers' Compensation Coverage – Continued

	Present Coverage	Proposed Coverage
<p><b>Endorsement &amp; Exclusions:</b> (including but not limited to)</p>	<ul style="list-style-type: none"> <li>• 2512A – Experience Modification</li> <li>• 2029 - California Short-Rate Cancellation</li> <li>• 2437 - Medical Provider Network Endorsement</li> <li>• 2572 - Blanket Waiver of Subrogation</li> <li>• 3015 - Executive Officers - Minimum/Maximum Limits</li> <li>• 2089 - Statutory Accounting Principles – Bill Receivable</li> <li>• Annual Rating Endorsement</li> <li>• 2559a - Terrorism Risk Insurance Program Reauthorization Act of 2015</li> <li>• 2566 - Notification Endorsement of Pending Law Change To Terrorism Risk Insurance Program Reauthorization Act of 2015</li> <li>• 9961 - Class And Rates Amended</li> <li>• Policy Holder Notice</li> <li>• Policyholder Dividend Statement</li> </ul>	<ul style="list-style-type: none"> <li>• 2512A – Experience Modification</li> <li>• 2029 - California Short-Rate Cancellation</li> <li>• 2437 - Medical Provider Network Endorsement</li> <li>• 2572 - Blanket Waiver of Subrogation</li> <li>• 3015 - Executive Officers - Minimum/Maximum Limits</li> <li>• 2089 - Statutory Accounting Principles - Bill Receivable</li>   <li>• 1159 - Covid-19 Reporting Requirement Endorsement - California</li> <li>• 2022 - Mandatory Rate Change Endorsement</li> <li>• 2064 - Esubscription</li> <li>• 2567 - Terrorism Risk Insurance Program Reauthorization Act Disclosure Endorsement</li> </ul>

Workers' Compensation Coverage – Continued

Class Code & Description:	Present Coverage			Proposed Coverage		
	Base Rate:	Estimated Payroll:	Interim Billing Rate:	Base Rate:	Estimated Payroll:	Interim Billing Rate:
<b>STATE: CA</b>						
8742-1 – Salespersons outside	0.75	\$629,907	0.64	0.79	\$534,543	0.67
8812-1 - Libraries-Public--Librarians Or Professional Assistants-Including Clerical Office Employees	0.53	\$2,046,387	0.45	0.51	\$2,295,473	0.43
8811-1 - Libraries--Private-Librarians Or Professional Assistants-Including Clerical Office Employees	0.53	\$0	0.45	0.51	\$0	0.43
9015-5 - Libraries-Private-All Employees Other Than Librarians	9.79	\$95,181	8.38	10.68	\$96,013	9.07
9410-1 - Municipal, State Or Other Public Agency Employees-Not Engaged In Manual Labor, Or Direct Supervision Of Construction	3.00	\$0	2.57	2.76	\$0	2.34
9420-1 - Municipal, State Or Other Public Agency Employees-All Other Employees	14.07	\$0	12.04	16.44	\$0	13.97
<b>Total Estimated Payroll:</b>	\$ 2,771,475			\$ 2,926,029		

Workers' Compensation Coverage – Continued

	Present Coverage	Proposed Coverage
<b>Base Premium:</b>	\$ 24,888.37	\$ 26,184.00
Experience Modification:	174%	125%
Standard Premium:	\$ 43,305.76	\$ 32,730.00
Rating Plan Modifier:	0.95013	0.93840
Estimated Premium Discount Modifier:	0.90073	0.90540
Estimated Annual Premium	\$ 37,062.00	\$ 27,808.00
Mandatory Surcharges	\$ 1,268.38	\$ 1,100.92
<b>Total Estimated Annual Premium</b>	<b>\$ 38,330.38</b>	<b>\$ 28,908.92</b>
<b>Cancellation Notification - Short Rate Table: (California Only)</b>	Please refer to Short Rate Table	Please refer to Short Rate Table
<b>Minimum Earned Premium:</b>	\$ 500.00	\$ 500.00
<b>Quote Valid Until:</b>	No Longer Applicable	March 1, 2021
<b>Policy Auditable:</b>	Yes	Yes
<b>Binding Conditions:</b>	No Longer Applicable	A written request to bind coverage

It is imperative that Alliant and/or the carrier be notified IMMEDIATELY when a policyholder hires employees and/or begins operations in any state not listed in PART 3. A on the INFORMATION PAGE of the policy. Failure to obtain a workers' compensation policy in some states may result in substantial fines levied on the policyholder dating back to the original date of hire. Coverage for other states under PART 3. C. (OTHER STATES INSURANCE) of the workers' compensation policy may not fulfill the coverage verification requirement imposed by some states.

**See Disclaimer Page for Important Notices and Acknowledgment**



## Short Rate Table – California Only

Exhibit #

Please be advised that in the event of cancellation of your policy, the final premium will be based on the time this policy was in force:

If this policy is canceled, final premium will be determined in the following way unless our manuals provide otherwise:

1. If we cancel for reasons other than for non-payment of premium, final premium will be calculated pro rata based on the time this policy was in force. Final premium will not be less than the pro rata share of the minimum premium.
2. If you cancel, or if we cancel due to non-payment of premium, final premium will be more than pro rata; it will be based on the time this policy was in force, and increased by our short-rate cancellation table shown below and procedure. Final premium will not be less than the minimum premium.

Extended Number of Days		Percent of Full Policy Premium	Extended Number of Days		Percent of Full Policy Premium	Extended Number of Days		Percent of Full Policy Premium	Extended Number of Days		Percent of Full Policy Premium
1		5%	66-69		29%	154-156		53%	256-260		77%
2		6%	70-73		30%	157-160		54%	261-264		78%
3-4		7%	74-76		31%	161-164		55%	265-269		79%
5-6		8%	77-80		32%	165-167		56%	270-273	9mo	80%
7-8		9%	81-83		33%	168-171		57%	274-278		81%
9-10		10%	84-87		34%	172-175		58%	279-282		82%
11-12		11%	88-91	3mo	35%	176-178		59%	283-287		83%
13-14		12%	92-94		36%	179-182	6mo	60%	288-291		84%
15-16		13%	95-98		37%	183-187		61%	292-296		85%
17-18		14%	99-102		38%	188-191		62%	297-301		86%
19-20		15%	103-105		39%	192-196		63%	302-305	10mo	87%
21-22		16%	106-109		40%	197-200		64%	306-310		88%
23-25		17%	110-113		41%	201-205		65%	311-314		89%
26-29		18%	114-116		42%	206-209		66%	315-319		90%
30-32	1mo	19%	117-120		43%	210-214	7mo	67%	320-323		91%
33-36		20%	121-124	4mo	44%	215-218		68%	324-328		92%
37-40		21%	125-127		45%	219-223		69%	329-332		93%
41-43		22%	128-131		46%	224-228		70%	333-337	11mo	94%
44-47		23%	132-135		47%	229-232		71%	338-342		95%
48-51		24%	136-138		48%	233-237		72%	343-346		96%
52-54		25%	139-142		49%	238-241		73%	347-351		97%
55-58		26%	143-146		50%	242-246	8mo	74%	352-355		98%
59-62	2mo	27%	147-149		51%	247-250		75%	356-360		99%
63-65		28%	150-153	5mo	52%	251-255		76%	361-365	12mo	100%

## Disclosures

**This proposal of insurance is provided as a matter of convenience and information only. All information included in this proposal, including but not limited to personal and real property values, locations, operations, products, data, automobile schedules, financial data and loss experience, is based on facts and representations supplied to Alliant Insurance Services, Inc. by you. This proposal does not reflect any independent study or investigation by Alliant Insurance Services, Inc. or its agents and employees.**

**Please be advised that this proposal is also expressly conditioned on there being no material change in the risk between the date of this proposal and the inception date of the proposed policy (including the occurrence of any claim or notice of circumstances that may give rise to a claim under any policy which the policy being proposed is a renewal or replacement). In the event of such change of risk, the insurer may, at its sole discretion, modify, or withdraw this proposal, whether or not this offer has already been accepted.**

**This proposal is not confirmation of insurance and does not add to, extend, amend, change, or alter any coverage in any actual policy of insurance you may have. All existing policy terms, conditions, exclusions, and limitations apply. For specific information regarding your insurance coverage, please refer to the policy itself. Alliant Insurance Services, Inc. will not be liable for any claims arising from or related to information included in or omitted from this proposal of insurance.**

Alliant embraces a policy of transparency with respect to its compensation from insurance transactions. Details on our compensation policy, including the types of income that Alliant may earn on a placement, are available on our website at [www.alliant.com](http://www.alliant.com). For a copy of our policy or for any inquiries regarding compensation issues pertaining to your account you may also contact us at: Alliant Insurance Services, Inc., Attention: General Counsel, 701 B Street, 6th Floor, San Diego, CA 92101.

Analyzing insurers' over-all performance and financial strength is a task that requires specialized skills and in-depth technical understanding of all aspects of insurance company finances and operations. Insurance brokerages such as Alliant Insurance typically rely upon rating agencies for this type of market analysis. Both A.M. Best and Standard and Poor's have been industry leaders in this area for many decades, utilizing a combination of quantitative and qualitative analysis of the information available in formulating their ratings.

A.M. Best has an extensive database of nearly 6,000 Life/Health, Property Casualty and International companies. You can visit them at [www.ambest.com](http://www.ambest.com). For additional information regarding insurer financial strength ratings visit Standard and Poor's website at [www.standardandpoors.com](http://www.standardandpoors.com).

Our goal is to procure insurance for you with underwriters possessing the financial strength to perform. Alliant does not, however, guarantee the solvency of any underwriters with which insurance or reinsurance is placed and maintains no responsibility for any loss or damage arising from the financial failure or insolvency of any insurer. We encourage you to review the publicly available information collected to enable you to make an informed decision to accept or reject a particular underwriter. To learn more about companies doing business in your state, visit the Department of Insurance website for that state.

## NY Regulation 194

Alliant Insurance Services, Inc. is an insurance producer licensed by the State of New York. Insurance producers are authorized by their license to confer with insurance purchasers about the benefits, terms and conditions of insurance contracts; to offer advice concerning the substantive benefits of particular insurance contracts; to sell insurance; and to obtain insurance for purchasers. The role of the producer in any particular transaction typically involves one or more of these activities.

Compensation will be paid to the producer, based on the insurance contract the producer sells. Depending on the insurer(s) and insurance contract(s) the purchaser selects, compensation will be paid by the insurer(s) selling the insurance contract or by another third party. Such compensation may vary depending on a number of factors, including the insurance contract(s) and the insurer(s) the purchaser selects. In some cases, other factors such as the volume of business a producer provides to an insurer or the profitability of insurance contracts a producer provides to an insurer also may affect compensation.

The insurance purchaser may obtain information about compensation expected to be received by the producer based in whole or in part on the sale of insurance to the purchaser, and (if applicable) compensation expected to be received based in whole or in part on any alternative quotes presented to the purchaser by the producer, by requesting such information from the producer.

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## Other Disclosures / Disclaimers

### FATCA:

The Foreign Account Tax Compliance Act (FATCA) requires the notification of certain financial accounts to the United States Internal Revenue Service. Alliant does not provide tax advice so please contact your tax consultant for your obligation regarding FATCA.

### Claims Reporting:

Your policy will come with specific claim reporting requirements. Please make sure you understand these obligations. Contact your Alliant Service Team with any questions.

## Other Disclosures / Disclaimers - Continued

### Changes and Developments

It is important that we be advised of any changes in your operations, which may have a bearing on the validity and/or adequacy of your insurance. The types of changes that concern us include, but are not limited to, those listed below:

- Changes in any operations such as expansion to another states, new products, or new applications of existing products.
- Travel to any state not previously disclosed.
- Mergers and/or acquisition of new companies and any change in business ownership, including percentages.
- Any newly assumed contractual liability, granting of indemnities or hold harmless agreements.
- Any changes in existing premises including vacancy, whether temporary or permanent, alterations, demolition, etc. Also, any new premises either purchased, constructed or occupied
- Circumstances which may require an increased liability insurance limit.
- Any changes in fire or theft protection such as the installation of or disconnection of sprinkler systems, burglar alarms, etc. This includes any alterations to the system.
- Immediate notification of any changes to a scheduled of equipment, property, vehicles, electronic data processing, etc.
- Property of yours that is in transit, unless previously discussed and/or currently insured.

### Certificates / Evidence of Insurance

A certificate is issued as a matter of information only and confers no rights upon the certificate holder. The certificate does not affirmatively or negatively amend, extend or alter the coverage afforded by a policy. Nor does it constitute a contract between the issuing insurer(s), authorized representative, producer or certificate holder.

You may have signed contracts, leases or other agreements requiring you to provide this evidence. In those agreements, you may assume obligations and/or liability for others (Indemnification, Hold Harmless) and some of the obligations that are not covered by insurance. We recommend that you and your legal counsel review these documents.

In addition to providing a certificate of insurance, you may be required to name your client or customer on your policy as an additional insured. This is only possible with permission of the insurance company, added by endorsement and, in some cases, an additional premium.

By naming the certificate holder as additional insured, there are consequences to your risks and insurance policy including:

- Your policy limits are now shared with other entities; their claims involvement may reduce or exhaust your aggregate limit.
- Your policy may provide higher limits than required by contract; your full limits can be exposed to the additional insured.
- There may be conflicts in defense when your insurer has to defend both you and the additional insured.

***See Request to Bind Coverage page for acknowledgement of all disclaimers and disclosures.***

## Marketing Summary

Carrier	Program	Expiring Premium	Quote / Indication	Response
Liberty Mutual	Guaranteed Cost	N/A	N/A	No change in appetite
Travelers	Guaranteed Cost	N/A	N/A	No change in appetite
CSAC-EIA	PWC + EWC	N/A	\$82,000	Quoted, cost much higher than current State Fund option
CSAC-EIA	\$125K SIR EWC Only	N/A	\$65,000	Quoted, cost much higher than current State Fund option
Hartford	Self-Insured	N/A	N/A	No change in appetite.
Employers	Guaranteed Cost	N/A	N/A	No change in appetite.
Everest	Guaranteed Cost	N/A	N/A	No change in appetite
Zenith	Guaranteed Cost	N/A	N/A	No change in appetite.
Berkshire	Guaranteed Cost	N/A	N/A	No change in appetite
AIG	Guaranteed Cost	N/A	N/A	No change in appetite
Chubb	Guaranteed Cost	N/A	N/A	No change in appetite
Safety National	Self-Insured	N/A	N/A	No change in appetite
State National	Guaranteed cost	N/A	N/A	No change in appetite
State Fund	Guaranteed cost	\$38,125	\$28,909	Proposal provided.

## Optional Coverages

The following represents a list of insurance coverages that are not included in this proposal, but are optional and may be available with further underwriting information. Note some of these coverages may be included with limitations or insured elsewhere. This is a partial listing as you may have additional risks not contemplated here or are unique to your organization.

- Crime / Fidelity Insurance
- Directors & Officers Liability
- Earthquake Insurance
- Employed Lawyers
- Employment Practices Liability
- Event Cancellation
- Fiduciary Liability
- Fireworks Liability
- Flood Insurance
- Foreign Insurance
- Garage Keepers Liability
- Kidnap & Ransom
- Law Enforcement Liability
- Media and Publishers Liability
- Medical Malpractice Liability
- Network Security / Privacy Liability and Internet Media Liability
- Pollution Liability
- Owned/Non-Owned Aircraft
- Owned Watercraft
- Special Events Liability
- Student Accident
- Volunteer Accidental Death & Dismemberment (AD&D)
- Workplace Violence

## Glossary of Insurance Terms

Below are a couple of links to assist you in understanding the insurance terms you may find within your insurance coverages:

<http://insurancecommunityuniversity.com/UniversityResources/InsuranceGlossaryFREE.aspx>

<http://www.ambest.com/resource/glossary.html>

<http://www.irmi.com/online/insurance-glossary/default.aspx>

## Request to Bind Coverage

Los Angeles County Law Library (And/Or) Board of Law Library Trustees of Los Angeles County Law Library

We have reviewed the proposal and agree to the terms and conditions of the coverages presented. We are requesting coverage to be bound as outlined by coverage line below:

Coverage Line	Bind Coverage for:
Workers' Compensation	<input type="checkbox"/>

**Did you know that Alliant works with premium financing companies?  
Are you interested in financing your annual premium?**

Yes, please provide us with a financing quote.	No, we do not wish to finance our premium.
<input type="checkbox"/>	<input type="checkbox"/>

*This Authorization to Bind Coverage also acknowledges receipt and review of all disclaimers and disclosures, including exposures used to develop insurance terms, contained within this proposal.*

\_\_\_\_\_  
Signature of Authorized Insured Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Printed / Typed Name

**This proposal does not constitute a binder of insurance. Binding is subject to the final carrier approval. The actual terms and conditions of the policy will prevail.**





# AGENDA ITEM 4

## DISCUSSION ITEMS

- 4.1 FY 2019-20 Mid-Year Budget and Financial Forecast
- 4.2 Consideration of Change in Benefits of Executive Director
- 4.3 Staff Presentation: Business Series



**MEMORANDUM**

**DATE:** February 24, 2021

**TO:** Board of Law Library Trustees

**FROM:** Sandra Levin, Executive Director  
Marcelino Juarez, Finance Manager

**RE:** FY 2020-21 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. Although we go through this process every year, this year it is particularly important given the dramatic impacts of COVID-19, work from home, remote service delivery, etc., on both revenues and expenses.

Like the annual budget approved at the beginning of the fiscal year, the mid-year budget review and forecast is presented in two tabs: the base budget and the one time funding (OTF) budget. OTF represents the expenditures that continue to be funded by the one-time allocation provided by the state in late 2018.

Base budget: Without taking into account any one-time extraordinary income, the base budget forecast is projected not to meet original budget expectations. Revenue, primarily parking, interest derived from deposited funds at the County, and library services such as copy center have underperformed budget expectations primarily as a result of the effects of the pandemic. Court fees are forecasted to meet budget expectations, but those expectations were deliberately set low.

In presenting the budget for the current year, Staff requested, and the Board approved, use of reserves to fund at least \$1 million in losses during the pandemic. As expected, the savings realized in some areas of our expense budget such as staff, depreciation, and professional services were not enough to counter the loss in revenue. The result is a projected net operating loss of over \$1.7M (trailing budget by \$351K). Thankfully, the state provided \$1.3 million in extraordinary funding to backfill for lost filing fee revenue in FY20. When taking into account all one-time extraordinary income we forecast a net operating loss of 'only' \$356K. In other words, as a result of the backfill funding from the State, we expect to need a much lower subsidy from reserves.

Staff acknowledges that 1) the budget as approved and as forecast presents a deficit in operating income that must be improved in the long term; 2) costs in general continue to increase; and 3) the ongoing impact of the pandemic on both our revenue and expense budgets may well play into future fiscal years. Looking at the big picture, we



are doing well financially; the amount needed from reserves this year will be quite manageable; but if revenue does not increase in the next year or two, significant cuts would need to be made to maintain healthy reserves.

OTF budget: Because of the challenges the pandemic presented and the need to pivot operations to a fully remote platform, OTF projects are proceeding at a slower pace than originally hoped for. Approximately \$900K in OTF projects will be carried forward to next fiscal year, resulting in lower-than-expected expenses (and related depreciation) this year.

Cash flow: The budget projected a negative cash flow of approximately \$2.6M primarily due to \$1.2M capital projects carried over from prior fiscal years. However, the delay in some of the proposed capital expenditures and the supplemental funding from the State has resulted in a significant reduction in negative cash flow, which is now estimated to be less than \$400K. The capital expenditures 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.

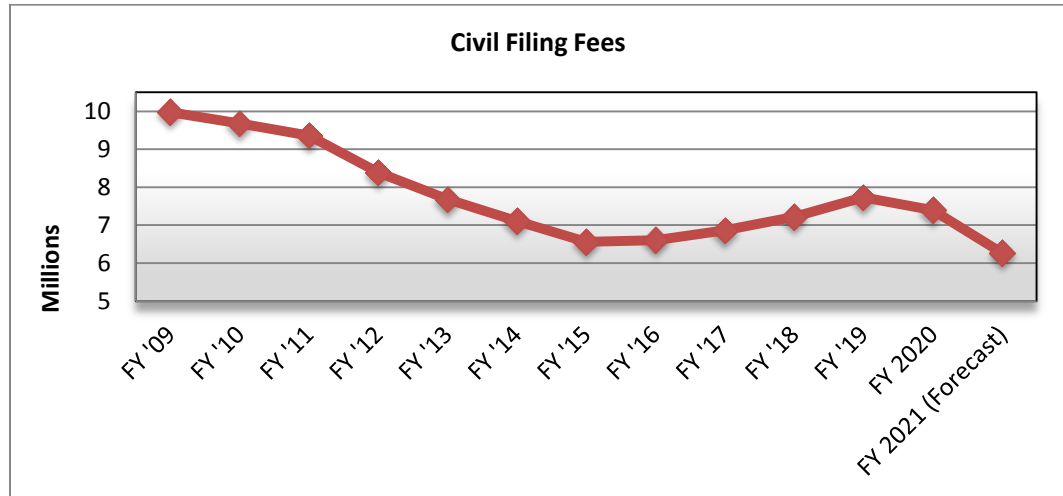
**REVENUE**

Civil filing fees are continuing to show signs of stabilization and slight growth. Based on fees filed through January 2021, Staff conservatively projects filing fees within budget but 15% below FY2019-20. The following worksheet was used to forecast civil filing fee revenue for the remaining months of the fiscal year:

<i>Month</i>	<i>2020-21 Budget</i>	<i>2020-21 Actual</i>	<i>2020-21 Forecast</i>	<i>Total Actual &amp; Forecast</i>	<i>\$ Δ</i>	<i>% Δ</i>
Jul	0	441,853		441,853	441,853	0.0%
Aug	340,653	515,853		515,853	175,200	51.4%
Sep	340,653	499,252		499,252	158,599	46.6%
Oct	510,979	496,748		496,748	-14,230	-2.8%
Nov	510,979	576,163		576,163	65,185	12.8%
Dec	510,979	537,339		537,339	26,360	5.2%
Jan	670,180	596,985		596,985	-73,195	-10.9%
Feb	718,944		520,603	520,603	-198,341	-27.6%
Mar	616,481		520,603	520,603	-95,878	-15.6%
Apr	679,194		520,603	520,603	-158,591	-23.3%
May	678,844		520,603	520,603	-158,241	-23.3%
Jun	696,772		520,603	520,603	-176,169	-25.3%
YTD	6,274,657	3,664,193	2,603,015	6,267,208	-7,449	-0.1%



As depicted in the chart below, the overall positive upward trend that had begun in FY2014-15 was halted by the pandemic in FY2019-20 and continues to decline into FY2020-21. Staff is closely working with the CCCLL and other entities to secure additional funding (one-time or ongoing) from the State’s budget. We have been successful before and we are hopeful we can be successful again.



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 7-8% each year and minimum wage has gone from \$9.00 to \$15.00 over that same period.

Notes: Parking income is expected to fall 50% below budget expectations due to reduced usage resulting from closures due to the pandemic. There is a 33% decrease in Library Services resulting from the Library closure eliminating access to room rentals and copy center activities. Interest income from County is forecasted to be 50% lower than budget expectations as result of a drop in the rate of interest earned due to the market volatility at the beginning of the pandemic; recovery has been very slow.

### Investments

Investments held with UBS and CalPERS CERBT fluctuate and respond to market trends. However, both investments are performing as expected 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 valued 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 has budgeted to request a \$90K distribution, which may or may not be advisable, depending on the market position of the CERBT investments at the time.

**EXPENSES AND NET INCOME**

Ordinary operating expenses are expected to be 1.9% below the already-aggressive budget as a result of savings from staff vacancies, lower depreciation expense and savings in other expense categories, primarily professional services, professional development and other general expenses. However, we are forecasting an increase in facilities costs, primarily electricity & water and heating & cooling. To conform to best practices under COVID-19, the Library is running its HVAC units 24/7 as opposed to the 10/6 schedule under normal circumstances.

**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 and will closely monitor the impact of COVID-19 into future fiscal years.

Staff will meet with the finance committee in April to discuss the midyear review and proposed budget options for FY2021-22.

**RECOMMENDATION**

Staff recommends that the Board adopt the attached, projected forecast for FY2021 as the amended budget and that the Board President appoint a Finance Committee for FY2021 to review proposals for FY2022.



**Los Angeles County Law Library**  
 FY 2020-21 Mid Year Budget Review  
 (Provisional and subject to year-end audit adjustments)

	July to December 2020				January to June 2021				Annual Budget				Comments	
	Budget	Actual	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ		
<b>Summary:</b>														
<b>Income</b>														
L.A. Superior Court Fees	2,214,241	3,067,208	852,967	38.5%	4,060,416	3,200,000	(860,416)	-21.2%	6,274,657	6,267,208	(7,449)	-0.1%		
Interest	66,000	32,527	(33,473)	-50.7%	66,000	32,700	(33,300)	-50.5%	132,000	65,227	(66,773)	-50.6%		
Parking	262,500	132,389	(130,111)	-49.6%	262,500	132,300	(130,200)	-49.6%	525,000	264,689	(260,311)	-49.6%		
Library Services	334,978	239,156	(95,822)	-28.6%	203,275	117,642	(85,633)	-42.1%	538,253	356,798	(181,455)	-33.7%		
Total Income	2,877,719	3,471,280	593,561	20.6%	4,592,191	3,482,642	(1,109,549)	-24.2%	7,469,910	6,953,922	(515,988)	-6.9%		
<b>Expense</b>														
Staff (payroll + benefits)	2,332,494	2,402,027	(2,127)	-0.1%	2,132,643	1,934,159	(198,484)	-9.3%	4,465,137	4,336,186	128,951	2.9%		
Electronic Resource Subscriptions	307,199	289,026	18,173	5.9%	307,199	307,199	0	0.0%	614,398	596,225	18,173	3.0%		
Library Materials	1,020,970	831,106	189,864	18.6%	1,023,051	1,212,917	(189,866)	-18.6%	2,044,021	2,044,023	(2)	0.0%		
Library Materials Transferred to Assets	(1,020,970)	(831,106)	(189,864)	18.6%	(1,023,051)	(1,212,917)	189,866	-18.6%	(2,044,021)	(2,044,023)	2	0.0%		
Facilities	431,642	444,712	(10,608)	-2.5%	413,803	481,945	(68,142)	-16.5%	845,445	926,657	(81,212)	-9.6%		
Technology & Data	76,083	74,024	7,175	9.4%	82,616	83,154	(538)	-0.7%	158,699	157,178	1,521	1.0%		
General	41,870	24,678	26,042	62.2%	44,640	23,550	21,090	47.2%	86,510	48,228	38,282	44.3%		
Professional Development	4,299	1,655	2,644	61.5%	15,319	8,798	6,521	42.6%	19,618	10,453	9,165	46.7%		
Communications & Marketing	8,500	27	8,473	99.7%	5,520	5,120	400	7.2%	14,020	5,147	8,873	63.3%		
Travel & Entertainment	729	108	620	85.2%	959	0	959	100.0%	1,687	108	1,579	93.6%		
Professional Services	45,946	35,425	12,546	27.3%	17,897	11,000	6,897	38.5%	63,844	46,425	17,419	27.3%		
Depreciation	1,289,157	1,267,417	21,741	1.7%	1,289,891	1,289,892	(1)	0.0%	2,579,049	2,557,309	21,740	0.8%		
Total Expenses	4,537,918	4,539,098	(1,180)	0.0%	4,310,487	4,144,817	165,670	3.8%	8,848,406	8,683,915	164,491	1.9%		
<b>Net Income (Loss)</b>	(1,660,199)	(1,067,818)	592,381	35.7%	281,704	(662,175)	(943,879)	-335.1%	(1,378,496)	(1,729,993)	(351,498)	25.5%		
Investment Gain (Loss) <sup>1</sup>	45,000	8,832	(36,168)	-80.4%	45,000	10,000	(35,000)	-77.8%	90,000	18,832	(71,168)	-79.1%		
Extraordinary Income	0	1,354,174	1,354,174	0.0%	0	0	0	0.0%	0	1,354,174	1,354,174	0.0%		
Extraordinary Expense	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%		
Net Income Including Extraordinary Items	(1,615,199)	295,188	1,910,387	118.3%	326,704	(652,175)	(978,879)	-299.6%	(1,288,496)	(356,987)	931,509	-72.3%		
<b>Capitalized Expenditures</b>	15,000	0	15,000	100.0%	45,000	15,000	30,000	66.7%	60,000	15,000	45,000	75.0%		

**Los Angeles County Law Library**  
 FY 2020-21 Mid Year Budget Review  
 (Provisional and subject to year-end audit adjustments)

July to December 2020				January to June 2021				Annual Budget				Comments				
Budget	Actual	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ					
<b>Detailed Budget:</b>																
<b>Income:</b>																
15	FIN	303300	L.A. Superior Court Fees	2,214,241	3,067,208	852,967	38.5%	4,060,416	3,200,000	(860,416)	-21.2%	6,274,657	6,267,208	(7,449)	-0.1%	Filing fees did not suffer as much initially as predicted but are also slower to recover than initially predicted. On target to meet annual number using conservative predictions for remaining months.
<b>Interest:</b>																
15	FIN	311000	Interest - LAIF	3,750	1,399	(2,351)	-62.7%	3,750	1,500	(2,250)	-60.0%	7,500	2,899	(4,601)	-61.4%	Drop in interest rate due to COVID-19 and slow recovery.
15	FIN	312000	Interest - General Fund	60,000	30,090	(29,910)	-49.8%	60,000	30,000	(30,000)	-50.0%	120,000	60,090	(59,910)	-49.9%	Drop in interest rate due to COVID-19 and slow recovery.
15	FIN	313000	Interest - Deposit Fund	2,250	1,038	(1,212)	-53.9%	2,250	1,200	(1,050)	-46.7%	4,500	2,238	(2,262)	-50.3%	Drop in interest rate due to COVID-19 and slow recovery.
Subtotal				66,000	32,527	(33,473)	-50.7%	66,000	32,700	(33,300)	-50.5%	132,000	65,227	(66,773)	-50.6%	
<b>Parking:</b>																
39	FAC	330100	Parking	262,500	132,389	(130,111)	-49.6%	262,500	132,300	(130,200)	-49.6%	525,000	264,689	(260,311)	-49.6%	Parking revenue reduced due to limited court & county staffing, limited in-person activity downtown
Subtotal				262,500	132,389	(130,111)	-49.6%	262,500	132,300	(130,200)	-49.6%	525,000	264,689	(260,311)	-49.6%	
<b>Library Services:</b>																
27	CIRC	330150	Annual Designation Fee	553	666	113	20.5%	1,795	1,100	(695)	-38.7%	2,348	1,766	(582)	-24.8%	Building closure may extend through end of fiscal year. Only 16% of individual borrowers and 51% of firms have paid the messenger invoice. Expect opt outs due to availability of free delivery.
25	PS	330140	Annual Members Fee	82,393	52,365	(30,028)	-36.4%	86,161	53,431	(32,730)	-38.0%	168,554	105,796	(62,758)	-37.2%	Existing Members delaying renewals during COVID-19 closure. Very little new membership revenue due to closure. Forecast for Jan-Jun assumes continued Platinum firm membership at current rate.
25	PS	330340	Course Registration	10,432	15,025	4,593	44.0%	12,209	10,571	(1,638)	-13.4%	22,641	25,596	2,955	13.0%	Cram Day and MCLE revenue slightly lower than forecast due to transition to online MCLE. Offset by OTF-subsidized WYB, CLB attendance in Jul-Dec, which is expected to taper off.
27	CIRC	330129	Copy Center	20,000	1	(19,999)	-100.0%	20,000	40	(19,960)	-99.8%	40,000	41	(39,959)	-99.9%	Building closure prevents use of equipment by patrons. Staff-assisted copying is available, but is infrequently used.
27	CIRC	330205	Document Delivery	6,600	3,780	(2,820)	-42.7%	10,600	3,500	(7,100)	-67.0%	17,200	7,280	(9,920)	-57.7%	Budgeting modestly. Building closure may extend through the end of the fiscal year making most eDelivery services free or low cost (when requests exceed free limit) to patrons.
27	CIRC	330210	Fines	14,850	2,726	(12,124)	-81.6%	16,300	4,000	(12,300)	-75.5%	31,150	6,726	(24,424)	-78.4%	Building closure may extend through the end of the fiscal year. Consequently, borrowing is expected to remain lower than usual. First half of FY21 fines were only collected approximately three months due to quarantine.
15	FIN	330310	Miscellaneous	17,000	19,323	2,323	13.7%	29,060	10,000	(19,060)	-65.6%	46,060	29,323	(16,737)	-36.3%	Lower than expect rebates and Google project revenue (Google scan facility closure).
39	FAC	330330	Room Rental	18,000	0	(18,000)	-100.0%	17,000	0	(17,000)	-100.0%	35,000	0	(35,000)	-100.0%	No room rental income due to COVID-19 library closure
23	COL	330350	Book Replacement	0	375	375	0.0%	0	0	0	0.0%	0	375	375	0.0%	
15	FIN	330360	Forfeited Deposits	10,000	19,895	9,895	99.0%	10,000	10,000	0	0.0%	20,000	29,895	9,895	49.5%	
17	EXEC	330400	Friends of Law Library	145,000	120,000	(25,000)	-17.2%	0	25,000	25,000	0.0%	145,000	145,000	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	150	0	(150)	-100.0%	150	0	(150)	-100.0%	300	0	(300)	-100.0%	Facility closure.
39	FAC	330465	Special Events Income	10,000	5,000	(5,000)	-50.0%	0	0	0	0.0%	10,000	5,000	(5,000)	-50.0%	Reduced sponsorships of Pro Bono Week dues to COVID
Subtotal				334,978	239,156	(95,822)	-28.6%	203,275	117,642	(85,633)	-42.1%	538,253	356,798	(181,455)	-33.7%	
<b>Total Income</b>				<b>2,877,719</b>	<b>3,471,280</b>	<b>593,561</b>	<b>20.6%</b>	<b>4,592,191</b>	<b>3,482,642</b>	<b>(1,109,549)</b>	<b>-24.2%</b>	<b>7,469,910</b>	<b>6,953,922</b>	<b>(515,988)</b>	<b>-6.9%</b>	
<b>Expenses:</b>																
<b>Staff:</b>																
ALL	501000		Salaries (FT)	1,162,767	1,210,919	(48,153)	-4.1%	1,256,898	1,079,002	177,896	14.2%	2,419,664	2,289,921	129,743	5.4%	Continued vacancies and small offset from OTF
15	FIN	501025	Staff Vacancy Offset (FT)	(25,845)	0	(25,845)	100.0%	(26,735)	(26,735)	(0)	0.0%	(52,581)	(26,735)	(25,846)	49.2%	
ALL	501050		Salaries (PT)	136,847	101,985	34,862	25.5%	142,558	126,408	16,150	11.3%	279,405	228,393	51,012	18.3%	Continued vacancies
15	FIN	501075	Staff Vacancy Offset (PT)	(2,970)	0	(2,970)	100.0%	(2,970)	(2,970)	0	0.0%	(5,940)	(2,970)	(2,970)	50.0%	
15	FIN	502000	Social Security	80,481	79,211	1,270	1.6%	82,967	82,967	(0)	0.0%	163,448	162,178	1,270	0.8%	
15	FIN	503000	Medicare	19,344	20,364	(1,020)	-5.3%	19,941	19,941	(0)	0.0%	39,285	40,305	(1,020)	-2.6%	
15	FIN	511000	Retirement	426,212	428,514	(2,302)	-0.5%	154,585	154,585	0	0.0%	580,798	583,099	(2,301)	-0.4%	
15	FIN	511050	Pension Exp (Actuarial)	0	0	0	0.0%	0	0	0	0.0%	0	0	0	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	316,119	289,380	26,740	8.5%	240,617	240,617	(0)	0.0%	556,736	529,997	26,739	4.8%	
15	FIN	513000	Disability Insurance	2,718	2,221	497	18.3%	2,760	2,760	0	0.0%	5,479	4,981	498	9.1%	Continued vacancies
15	FIN	514000	Dental Insurance	37,046	31,271	5,775	15.6%	37,616	37,616	0	0.0%	74,663	68,887	5,776	7.7%	Continued vacancies
15	FIN	514500	Vision Insurance	3,922	3,175	747	19.0%	3,983	3,983	(0)	0.0%	7,905	7,158	747	9.4%	Continued vacancies
15	FIN	515000	Life Insurance	1,068	1,026	43	4.0%	1,085	1,085	(0)	0.0%	2,153	2,111	42	2.0%	
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	18,531	18,531	0	0.0%	20,386	15,900	4,486	22.0%	38,917	34,431	4,486	11.5%	Anticipates premium decrease effective 3/1.
15	FIN	517000	Unemployment Insurance	4,000	1,569	2,431	60.8%	4,000	4,000	0	0.0%	8,000	5,569	2,431	30.4%	



Los Angeles County Law Library

FY 2020-21 Mid Year Budget Review

(Provisional and subject to year-end audit adjustments)

				July to December 2020				January to June 2021				Annual Budget				Comments
				Budget	Actual	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	
ALL	514010	Temporary Employment		7,052	4,513	2,540	36.0%	4,152	4,500	(348)	-8.4%	11,204	9,013	2,192	19.6%	No fees paid in temporary services in the branches, CMS or circulation due to closures. Expect needs for main library temporary help to remain in line with needs of first half of the year.
13 HR	514015	Recruitment		3,000	0	3,000	100.0%	3,000	6,000	(3,000)	-100.0%	6,000	6,000	0	0.0%	
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%	40,000	40,000	0	0.0%	40,000	40,000	0	0.0%	
15 FIN	518500	OPEB Expense		130,000	130,002	(2)	0.0%	130,000	130,000	0	0.0%	260,000	260,002	(2)	0.0%	
15 FIN	518550	TMP		4,700	4,648	52	1.1%	5,300	2,000	3,300	62.3%	10,000	6,648	3,352	33.5%	Decreased usage due to WFH (paid in arrears).
15 FIN	518560	Payroll and Benefit Administration		7,500	7,292	208	2.8%	7,500	7,500	0	0.0%	15,000	14,792	208	1.4%	
		Total - Staff		2,332,494	2,402,027	(2,127)	-0.1%	2,132,643	1,934,159	(198,484)	-9.3%	4,465,137	4,336,186	128,951	2.9%	
		Library Materials/Electronic Resources Subscription:														
23 COL	601999	American Continuities		789,100	632,890	156,210	19.8%	789,100	945,310	(156,210)	-19.8%	1,578,200	1,578,200	(0)	0.0%	
23 COL	602999	American New Orders		11,000	9,159	1,841	16.7%	11,000	13,086	(2,086)	-19.0%	22,000	22,245	(245)	-1.1%	Branch New Orders transferred to American New Orders. Several book replacements documented due to loss during COVID quarantine.
23 COL	609199	Branch Continuities		9,788	6,960	2,828	28.9%	9,788	12,616	(2,828)	-28.9%	19,576	19,576	(0)	0.0%	
23 COL	609299	Branch New Orders		82	0	82	100.0%	163	0	163	100.0%	245	0	245	100.0%	No FY21 replacements anticipated for Branch - not open to public due to COVID. Allocation transferred to American New Orders.
23 COL	603999	Commonwealth Continuities		72,500	66,401	6,099	8.4%	72,500	78,599	(6,099)	-8.4%	145,000	145,000	0	0.0%	
23 COL	604999	Commonwealth New Orders		333	268	66	19.7%	667	732	(65)	-9.8%	1,000	1,000	0	0.0%	
23 COL	605999	Foreign Continuities		67,500	32,589	34,911	51.7%	67,500	102,411	(34,911)	-51.7%	135,000	135,000	0	0.0%	
23 COL	606999	Foreign New Orders		667	458	208	31.2%	1,333	1,542	(209)	-15.7%	2,000	2,000	(0)	0.0%	
23 COL	607999	International Continuities		60,000	65,713	(5,713)	-9.5%	60,000	54,287	5,713	9.5%	120,000	120,000	(0)	0.0%	
23 COL	608999	International New Orders		667	1,654	(987)	-148.0%	1,333	347	986	74.0%	2,000	2,001	(1)	0.0%	
23 COL	609399	General/Librarianship Continuities		9,000	14,759	(5,759)	-64.0%	9,000	3,241	5,759	64.0%	18,000	18,000	0	0.0%	
23 COL	609499	General/Librarianship New Orders		333	254	79	23.7%	667	746	(79)	-11.9%	1,000	1,000	(0)	0.0%	
		Subtotal		1,020,970	831,106	189,864	18.6%	1,023,051	1,212,917	(189,866)	-18.6%	2,044,021	2,044,023	(2)	0.0%	
23 COL	690000	Library Materials Transferred to Assets		(1,020,970)	(831,106)	(189,864)	18.6%	(1,023,051)	(1,212,917)	189,866	-18.6%	(2,044,021)	(2,044,023)	2	0.0%	
23 COL	685000	Electronic Resource Subscriptions (ERS)		307,199	289,026	18,173	5.9%	307,199	307,199	0	0.0%	614,398	596,225	18,173	3.0%	Includes small savings from vendor COVID relief.
		Facilities:														
39 FAC	801005	Repair & Maintenance		25,700	13,876	11,824	46.0%	25,800	35,500	(9,700)	-37.6%	51,500	49,376	2,124	4.1%	
39 FAC	801010	Building Services		11,089	7,609	3,480	31.4%	13,899	13,899	0	0.0%	24,988	21,508	3,480	13.9%	
39 FAC	801015	Cleaning Supplies		5,732	1,389	4,343	75.8%	3,914	3,914	0	0.0%	9,646	5,303	4,343	45.0%	Reduction in cleaning supplies due to limited staffing & library closure due to COVID-19
39 FAC	801020	Electricity & Water		67,000	93,302	(26,302)	-39.3%	64,000	94,762	(30,762)	-48.1%	131,000	188,064	(57,064)	-43.6%	Monthly usage increase to power HVAC system running 24/7 instead of regular 10/6 schedule due to COVID-19.
39 FAC	801025	Elevator Maintenance		5,796	5,796	0	0.0%	2,898	5,796	(2,898)	-100.0%	8,694	11,592	(2,898)	-33.3%	Delayed modernization capital project start date. Elevator maintenance agreement extended.
39 FAC	801030	Heating & Cooling		27,000	59,630	(32,630)	-120.9%	19,900	49,631	(29,731)	-149.4%	46,900	109,260	(62,360)	-133.0%	Steam invoice delay due to adjustment by County ISD. Increase chilled water usage due to HVAC units running 24/7 as a result of COVID-19.
15 FIN	801035	Insurance		126,936	122,771	4,165	3.3%	127,346	127,346	0	0.0%	254,282	250,117	4,165	1.6%	
39 FAC	801040	Janitorial Services		58,944	60,220	(1,276)	-2.2%	58,944	60,000	(1,056)	-1.8%	117,888	120,220	(2,332)	-2.0%	
39 FAC	801045	Landscaping		9,000	7,686	1,314	14.6%	9,000	13,500	(4,500)	-50.0%	18,000	21,186	(3,186)	-17.7%	Unbudgeted Tree Trimming \$3k; additional \$1500 beyond initial budget for plants
39 FAC	801050	Security		74,892	68,142	6,750	9.0%	74,892	74,892	0	0.0%	149,784	143,034	6,750	4.5%	
39 FAC	801060	Room Rental Expenses		6,999	0	6,999	100.0%	7,001	0	7,001	100.0%	14,000	0	14,000	100.0%	No room rental expenses due to COVID-19 Library Closure
39 FAC	801065	Special Events Expenses		8,746	45	8,701	99.5%	1,096	1,096	0	0.0%	9,842	1,141	8,701	88.4%	Reduced special events expenses due to virtual programming. Expected reduced expenses for FOI & Law Day printing & mailing
39 FAC	801100	Furniture & Appliances (<3K)		0	145	(145)	0.0%	0	0	0	0.0%	0	145	(145)	0.0%	
39 FAC	801110	Equipment (<3K)		850	549	301	35.4%	0	301	(301)	0.0%	850	850	(0)	0.0%	
39 FAC	801115	Building Alterations (<3K)		0	0	0	0.0%	2,000	0	2,000	100.0%	2,000	0	2,000	100.0%	Gate project deferred to fy 2022 to allow for other priorities
39 FAC	801120	Delivery & Postage		1,515	784	731	48.3%	1,640	1,000	640	39.0%	3,155	1,784	1,371	43.5%	Reduction in postage due to limited onsite events & staffing as a result of COVID-19
39 FAC	801125	Kitchen supplies		1,443	308	1,135	78.7%	1,473	308	1,165	79.1%	2,916	616	2,300	78.9%	Reduction in supplies due to limited staffing as a result of COVID-19
		Subtotal		431,642	444,712	(10,608)	-2.5%	413,803	481,945	(68,142)	-16.5%	845,445	926,657	(81,212)	-9.6%	
		Technology:														
33 TECH	801210	Software Maintenance		12,010	10,501	1,508	12.6%	12,912	12,912	0	0.0%	24,922	23,413	1,508	6.1%	
33 TECH	801212	Hardware Maintenance		11,165	11,993	(828)	-7.4%	13,140	13,140	0	0.0%	24,305	25,133	(828)	-3.4%	
33 TECH	801215	Software (<\$3k)		4,206	936	3,270	77.8%	4,206	1,000	3,206	76.2%	8,412	1,936	6,476	77.0%	Amend budget for website software modules.
33 TECH	801220	Hardware (<\$3k)		2,058	4,871	(2,813)	-136.7%	2,058	2,500	(442)	-21.5%	4,116	7,371	(3,255)	-79.1%	TECH: Amend budget to take into account future hardware purchase of staff ergonomic mice.
33 TECH	801225	Computer Supplies		516	0	516	100.0%	516	516	0	0.0%	1,032	516	516	50.0%	Savings due to COVID-19 Library closure.
33 TECH	801230	Integrated Library System		28,734	29,091	(357)	-1.2%	28,734	28,734	0	0.0%	57,468	57,825	(357)	-0.6%	
33 TECH	801235	Telecommunications		15,264	11,284	3,980	26.1%	15,264	15,264	0	0.0%	30,528	26,548	3,980	13.0%	Savings due to eRate program.
33 TECH	801245	Tech & Data - Misc		0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
33 TECH	801250	Services		2,088	191	1,897	90.9%	3,888	3,888	(0)	0.0%	5,976	4,079	1,897	31.7%	

**Los Angeles County Law Library**  
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	July to December 2020				January to June 2021				Annual Budget				Comments
	Budget	Actual	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	
33 TECH 801275	42	5,158	(5,116)	-12180.0%	1,898	5,200	(3,302)	-174.0%	1,940	10,358	(8,418)	-433.9%	Remote access required increased speed of network bandwidth, and additional service platforms (eg Zoom)
Subtotal	76,083	74,024	7,175	9.4%	82,616	83,154	(538)	-0.7%	158,699	157,178	1,521	1.0%	
General:													
15 FIN 801310	4,000	2,825	1,175	29.4%	4,000	4,000	0	0.0%	8,000	6,825	1,175	14.7%	
35 CMS 801315	5,250	5,252	(2)	0.0%	5,250	5,250	0	0.0%	10,500	10,502	(2)	0.0%	
35 CMS 801320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
17 EXEC 801325	720	37	684	94.9%	720	0	720	100.0%	1,440	37	1,404	97.5%	No in person meetings
37 COM 801330	8,500	2,174	6,326	74.4%	300	700	(400)	-133.3%	8,800	2,874	5,926	67.3%	No summer picnic and minimal costs for holiday party
15 FIN 801335	13,730	1,590	12,140	88.4%	12,500	3,000	9,500	76.0%	26,230	4,590	21,640	82.5%	Decreased overall usage due to WFH.
35 CMS 801337	1,400	1,409	(9)	-0.6%	7,600	7,600	0	0.0%	9,000	9,009	(9)	-0.1%	
37 COM 801340	250	0	250	100.0%	250	0	250	100.0%	500	0	500	100.0%	Due to Covid and hiring freeze - No additional expenses expected.
25 PS 801365	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
33 IT 801370	6,520	1,778	4,742	72.7%	13,020	2,000	11,020	84.6%	19,540	3,778	15,762	80.7%	Reflects maintenance cost only. No paper expense due to closure.
15 FIN 801375	1,000	0	1,000	100.0%	1,000	1,000	0	0.0%	2,000	1,000	1,000	50.0%	
25 PS 801390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
17 EXEC 801395	500	764	(264)	-52.8%	0	0	0	0.0%	500	764	(264)	-52.8%	Gala expenses offset by Friends donation.
Subtotal	41,870	24,678	26,042	62.2%	44,640	23,550	21,090	47.2%	86,510	48,228	38,282	44.3%	
Professional Development:													
ALL 803105	500	0	500	100.0%	4,860	0	4,860	100.0%	5,360	0	5,360	100.0%	No travel for the remainder of the FY due to COVID-19.
ALL 803110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL 803113	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL 803115	250	245	5	2.0%	6,500	6,500	0	0.0%	6,750	6,745	5	0.1%	
ALL 803120	3,549	1,410	2,139	60.3%	3,959	2,298	1,661	41.9%	7,508	3,708	3,800	50.6%	Savings expected to continue due to virtual vs onground conference registrations.
ALL 803125	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Subtotal	4,299	1,655	2,644	61.5%	15,319	8,798	6,521	42.6%	19,618	10,453	9,165	46.7%	
Communications & Marketing:													
37 COM 803205	0	0	0	0.0%	20	20	(0)	-0.1%	20	20	(0)	-0.1%	Google storage.
37 COM 803210	750	0	750	100.0%	4,750	1,800	2,950	62.1%	5,500	1,800	3,700	67.3%	Timing variance and savings due to reduced print materials and library card costs.
37 COM 803215	7,750	27	7,723	99.7%	750	3,300	(2,550)	-340.0%	8,500	3,327	5,173	60.9%	Timing variance and savings in print advertising.
37 COM 803220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Subtotal	8,500	27	8,473	99.7%	5,520	5,120	400	7.2%	14,020	5,147	8,873	63.3%	
Travel & Entertainment													
ALL 803305	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL 803310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL 803315	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
ALL 803320	729	108	620	85.2%	959	0	959	100.0%	1,687	108	1,579	93.6%	No mileage/roving anticipated for the remainder of the fiscal year.
ALL 803325	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Subtotal	729	108	620	85.2%	959	0	959	100.0%	1,687	108	1,579	93.6%	
Professional Services													
15 FIN 804005	23,049	20,455	2,594	11.3%	0	0	0	0.0%	23,049	20,455	2,594	11.3%	
17 EXEC 804008	17,897	12,945	4,952	27.7%	17,897	11,000	6,897	38.5%	35,795	23,945	11,850	33.1%	Reduced HR consulting expense due to offsite work.
17 EXEC 804010	5,000	0	5,000	100.0%	0	0	0	0.0%	5,000	0	5,000	100.0%	No legal fees incurred
15 FIN 804015	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Subtotal	45,946	35,425	12,546	27.3%	17,897	11,000	6,897	38.5%	63,844	46,425	17,419	27.3%	
Depreciation:													
15 FIN 806105	1,138,443	1,127,118	11,324	1.0%	1,109,927	1,109,927	(0)	0.0%	2,248,369	2,237,045	11,324	0.5%	
15 FIN 806110	150,715	140,298	10,417	6.9%	179,965	179,965	(0)	0.0%	330,680	320,263	10,417	3.2%	
Subtotal	1,289,157	1,267,417	21,741	1.7%	1,289,891	1,289,892	(1)	0.0%	2,579,049	2,557,309	21,740	0.8%	
Total Expense	4,537,918	4,539,098	(1,180)	0.0%	4,310,487	4,144,817	165,670	3.8%	8,848,406	8,683,915	164,491	1.9%	
Net Income Before Extraordinary Items	(1,660,199)	(1,067,818)	592,381	35.7%	281,704	(662,175)	(943,879)	-335.1%	(1,378,496)	(1,729,993)	(351,498)	25.5%	
15 FIN 321000	45,000	8,832	(36,168)	-80.4%	45,000	10,000	(35,000)	-77.8%	90,000	18,832	(71,168)	-79.1%	Reflects gains/loss if sold at time of report (before maturity)
17 EXEC 401000	0	1,354,174	1,354,174	0.0%	0	0	0	0.0%	0	1,354,174	1,354,174	0.0%	
17 EXEC 901000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
Net Income Including Extraordinary Items	(1,615,199)	295,188	1,910,387	118.3%	326,704	(652,175)	(978,879)	-299.6%	(1,288,496)	(356,987)	931,509	-72.3%	

**Los Angeles County Law Library**  
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				July to December 2020				January to June 2021				Annual Budget				Comments
				Budget	Actual	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	
Capital Expenditures:																
39	FAC	161100	Furniture / Appliances (>3k)	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
33	TECH	161300	Electronics / Computer Hardware (>3k)	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
39	FAC	164500	Exterior Building Repairs/ Improvements (>3k)	15,000	0	15,000	100.0%	0	15,000	(15,000)	0.0%	15,000	15,000	0	0.0%	Staff Parking Gate/Curtain Replacement: Completion date 6/1/2021
39	FAC	164000	Interior Improvements / Alterations (>3k)	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	
33	TECH	168000	Computer Software	0	0	0	0.0%	45,000	0	45,000	100.0%	45,000	0	45,000	100.0%	Accounting software upgrade roll over to FY2022.
Total - Capitalized Expenditures				15,000	0	15,000	100.0%	45,000	15,000	30,000	1	60,000	15,000	45,000	75.0%	Most capital projects included in OTF budget



## Fiscal Year 2020-21

### List of One-Time Funding Projects

Project #	Project DEPT	Project Code	Budget Comment	GL #	GL Name	July - December 2020				January - June 2021				Annual Budget				Comment
						Budget	Actual	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	
22	33	3318003	TECH: Public Copiers, Aug 2020, 3318003, \$80K;	161300	Electronics / Computer Hardware >3K	\$80,000	\$0	\$80,000	100.0%	\$0	\$80,000	(\$80,000)	0.0%	\$80,000	\$80,000	\$0	0.0%	Projected completion June 2021.
	33	330F-006	TECH: 40k; Staff Zero Clients and Monitors, Sep 2020	161300	Electronics / Computer Hardware >3K	\$40,000	\$0	\$40,000	100.0%	\$0	\$40,000	(\$40,000)	0.0%	\$40,000	\$40,000	\$0	0.0%	Projected completion June 2021.
17	39	3918003	FAC: Security Cameras, Apr 2021, 3918003, \$50K	164500	Exterior Building Repairs/Improvements >\$3K	\$0	\$2,462	(\$2,462)	0.0%	\$50,000	\$2,051	\$47,949	95.9%	\$50,000	\$4,513	\$45,487	91.0%	Roll over to fiscal year 2022 due to grant proposal for e-rate funding of network hardware to support network camera network infrastructure. Current costs include non-capital fencing expense.
40	33	330F-004	TECH: Expanded Computer Lab Laptops, May 2021, 330F-004, \$22.8K;	161300	Electronics / Computer Hardware >3K	\$0	\$0	\$0	0.0%	\$22,800	\$0	\$22,800	100.0%	\$22,800	\$0	\$22,800	100.0%	Roll over to Fiscal year 2022 due to delay in construction of expanded classroom space.
14	39	3914001	FAC: Elevator Modernization, Mar 2021, 3914001, \$500K;	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$500,000	\$0	\$500,000	100.0%	\$500,000	\$0	\$500,000	100.0%	Capital project rolled over to FY2022.
18	39	3918004	FAC: Public Stacks/CMS Carpet, Jun 2021, 3918004, \$100K	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$100,000	\$100,000	\$0	0.0%	\$100,000	\$100,000	\$0	0.0%	Capital project on target.
20	39	3919001	FAC: Public Restroom Reconfiguration & Repair, Feb 2021, 3918001, \$40K;	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$40,000	\$40,000	\$0	0.0%	\$40,000	\$40,000	\$0	0.0%	Project completion date moved to June 2021
12	39	390F-001	FAC: 70's Section Class Space Build, May 2021, 390F-001, \$80K;	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$80,000	\$0	\$80,000	100.0%	\$80,000	\$0	\$80,000	100.0%	Capital project rolled over to FY2022. Design to be reevaluated for future COVID 19 restrictions.
13	39	390F-002	FAC: HVAC Modernization - Pneumatic to Electric Upgrade, May 2021, 390F-002, \$90K;	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$90,000	\$0	\$90,000	100.0%	\$90,000	\$0	\$90,000	100.0%	Capital project rolled over to FY2022.
	39	390F-006	Building Public Address System	164000	Interior Improvements / Alterations >\$3K	\$60,000	\$0	\$60,000	100.0%	\$0	\$0	\$0	0.0%	\$60,000	\$0	\$60,000	100.0%	Capital project rolled over to FY2022 due to possible e-rate funding.
16	39	390F-003	FAC: Building Security System, Apr 2021, 390F-003, \$40K;	164000	Interior Improvements / Alterations >\$3K	\$0	\$0	\$0	0.0%	\$40,000	\$40,000	\$0	0.0%	\$40,000	\$40,000	\$0	0.0%	Project completion date moved from April 2021 to June 2021; fencing ex
23	33	330F-001	TECH: Briefs repository and scanning software update, Apr, 330F-001, \$50K	168000	Computer Software	\$0	\$0	\$0	0.0%	\$50,000	\$0	\$50,000	100.0%	\$50,000	\$0	\$50,000	100.0%	Roll over to fiscal year 2022 due to limited IT resources during COVID-19.
25	33	330F-003	TECH: Members Automated Parking Module, Feb 2021, 330F-003, \$20K;	168000	Computer Software	\$0	\$0	\$0	0.0%	\$20,000	\$0	\$20,000	100.0%	\$20,000	\$0	\$20,000	100.0%	Roll over to fiscal year 2022 due to limited IT resources during COVID-19.
36	17	170F-003	FIN: 4% Increase OTF - FT	501000	Salaries (FT)	\$51,691	\$50,652	\$1,039	2.0%	\$53,471	\$45,973	\$7,498	14.0%	\$105,162	\$96,625	\$8,537	8.1%	Savings due to continued vacancy
36	17	170F-003	FIN: 4% Increase OTF - PT	501050	Salaries (PT)	\$5,940	\$4,249	\$1,691	28.5%	\$5,940	\$5,267	\$673	11.3%	\$11,880	\$9,516	\$2,364	19.9%	Savings due to continued vacancy
	17		OTF Executive Assistant	501000	Salaries (FT)	\$22,000	\$0	\$22,000	100.0%	\$22,000	\$20,308	\$1,692	7.7%	\$44,000	\$20,308	\$23,692	53.8%	Savings due to continued vacancy
5	25	250F-005	PS: OTF 250-005 Rare Books / Stack Shift: In-house staff, August - December, 2020, \$15,000 / 3K each month: 720 hours of outside part time temporary staff (60 hours a week over 12 weeks) at up to \$17.00 per hour plus benefits (\$19.55). \$19.55 * 720 = \$14,076 (rounded up to \$15,000)	514010	Temporary Employment	\$15,000	\$0	\$15,000	100.0%	\$0	\$0	\$0	0.0%	\$15,000	\$0	\$15,000	100.0%	OTF 250-005 On hold due to limitation of staff on site and staff vacancies.
41	25	250F-008	OTF 250F-008: Alicia Friedman. Service to Rural Communities: \$8,793.	501000	Salaries (FT)	\$4,396	\$4,735	(\$339)	-7.7%	\$4,396	\$4,158	\$238	5.4%	\$8,792	\$8,893	(\$101)	-1.1%	
29	37	370F-002	COMM: 15K for Katie Hilliard's salary; 370F-002 @ 83% = \$12,450	514010	Temporary Employment	\$6,225	\$6,449	(\$224)	-3.6%	\$6,225	\$6,225	\$0	0.0%	\$12,450	\$12,674	(\$224)	-1.8%	As budgeted.
30	37	370F-003	COMM: 15K for Katie Hilliard's salary; 370F-003 @ 17% = \$2,550	514010	Temporary Employment	\$1,275	\$1,321	(\$46)	-3.6%	\$1,275	\$1,275	\$0	0.0%	\$2,550	\$2,596	(\$46)	-1.8%	As budgeted.
	15	C-19	COVID-19 related supplies	801335	Supplies - Office	\$5,000	\$90	\$4,910	98.2%	\$5,000	\$0	\$5,000	100.0%	\$10,000	\$90	\$9,910	99.1%	COVID-19 supplies purchased in other GL accounts.
37	37	370F-006	WTB/CLB Class Subsidy	801390	Course Registration	\$4,050	\$8,760	(\$4,710)	-116.3%	\$4,050	\$3,250	\$800	19.8%	\$8,100	\$12,010	(\$3,910)	-48.3%	Attendance for online WYB/CLB classes higher than anticipated but expected to taper off after high initial demand
34	25	170F-001	PS: 170F-001: April 2021. AALL dues @ \$270 each x 4: Malinda, Janine, Ryan, Esther = \$1080. 5 SIS @ \$20 each (GLL x 4 + Malinda additional FCIL SIS) = \$100	803115	Membership Dues	\$0	\$0	\$0	0.0%	\$1,180	\$1,180	\$0	0.0%	\$1,180	\$1,180	\$0	0.0%	
34	25	170F-001	PS: 170F-001: May 2021. SCALL dues @ \$40 each x 4: Malinda, Janine, Ryan, Esther = \$160	803115	Membership Dues	\$0	\$0	\$0	0.0%	\$160	\$160	\$0	0.0%	\$160	\$160	\$0	0.0%	
	37	370F-001	COMM: rollover: Website translation & service to review language	803205	Services	\$34,553	\$0	\$34,553	0.0%	\$0	\$0	\$0	0.0%	\$34,553	\$0	\$34,553	100.0%	Roll over to FY2022.
30	37	370F-003	COMM: Printed materials \$27,250 (flyers)-	803210	Collateral materials	\$8,000	\$0	\$8,000	100.0%	\$19,250	\$0	\$19,250	100.0%	\$27,250	\$0	\$27,250	100.0%	Roll over to FY2022.
1	25	250F-001	PS: 250F-001: \$35,725, carry over from FY'20. Website revamp. Allocation for Michelle Hopkins spread over monthly however will be dependant on CCCLL timeline for website.	804010	Legal	\$17,863	\$2,025	\$15,838	88.7%	\$17,863	\$0	\$17,863	100.0%	\$35,725	\$2,025	\$33,700	94.3%	OTF 250F-001 On hold pending next steps with CCCLL

## Fiscal Year 2020-21

### List of One-Time Funding Projects

Project #	DEPT	Project Code	Budget Comment	GL #	GL Name	July - December 2020				January - June 2021				Annual Budget				Comment
						Budget	Actual	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	Budget	Forecast	\$ Δ	% Δ	
2	25	25OF-002	PS: 25OF-005: \$7,500, carry over from FY'20. Book room mitigation consultant over 3 month period (July 2020 - Sept 2020)	804010	Legal	\$7,500	\$0	\$7,500	100.0%	\$0	\$0	\$0	0.0%	\$7,500	\$0	\$7,500	100.0%	OTF 250F-005 On hold due to limited staff on site.
28(B)	25	25OF-007	PS: 25OF-007: \$2,751 carry over from FY'20. Translation Services. Additional requested for prospective return of PBW GLAD requirements; prospective increase with full year of library promotional display	804015	Professional Svcs - Other	\$1,500	\$0	\$1,500	100.0%	\$1,500	\$1,575	(\$75)	-5.0%	\$3,000	\$1,575	\$1,425	47.5%	OTF 250F-007 Decreased demand in the virtual environment. Subtitles automated for live online classes. Potential for language access services to become available for LITL telephonically.
						\$364,993	\$80,744	\$284,249	77.9%	\$1,135,110	\$391,422	\$743,687	65.5%	\$1,500,102	\$472,166	\$1,027,936	68.5%	

**Consideration of Change in Benefits of  
Executive Director**

**February 24, 2021**





**Staff Presentation:**

***Business Series***

**Presented by:**

**Managing Librarian of Legal Education,**

**Ryan Metheny**

**February 24, 2021**



# AGENDA ITEM 5

## CLOSED SESSION

- 5.1 Conference with Labor Negotiator (G.C. 54957.6). *Library Negotiator*: Executive Director, Sandra J. Levin; *Employee Organization*: SEIU Local 721