

AGENDA

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

REGULAR BOARD MEETING

Wednesday, May 26, 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 April 28, 2021 Regular Board Meeting

3.2 Review of March Financials and List of April Checks and Warrants

3.3 Review and Approval of Guardian Dental, Vision and Life Benefits

3.4 Review and Approval of Property & Liability Insurance

4.0 DISCUSSION ITEMS

4.1 Review of Operating Budget FY 21-22

4.2 Staff Presentation Regarding Brown Bag Class Series

5.0 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.

6.0 EXECUTIVE DIRECTOR REPORT

6.1 Report on June Opening

7.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, June 23, 2021.

POSTED FRIDAY, MAY 21, 2021 @ 12:00 P.M.

POSTED BY ANN MARIE GAMEZ



AGENDA ITEM 3

CONSENT CALENDAR

- 3.1 Approval of Minutes of the April 28, 2021, Regular Board Meeting
- 3.2 Review of March Financials and List of April Checks and Warrants
- 3.3 Review and Approval of Guardian Dental, Vision and Life Benefits
- 3.4 Review and Approval of Property & Liability 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.**

April 28, 2021

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, April 28, 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
Judge Dennis Landin
Judge Yolanda Orozco
Judge Michael Stern

Trustees Absent: Kenneth Klein, Esquire
Susan Steinhauser, Esquire

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

Also Present: Marcelino Juarez, Finance Manager
Ann Marie Gamez, Executive Assistant

President Juhas determined a quorum to be present, convened the meeting at 12:18 p.m. and thereafter presided. Executive Director, Sandra J. Levin recorded the Minutes.

1.0 PUBLIC COMMENT

No public comment.

2.0 PRESIDENT'S REPORT

President Juhas gave a big thank you to Executive Director, Sandra Levin and Senior Director, Jaye Steinbrick for their superb work on the production of the 2021 Gala.

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the March 24, 2021 Regular Board Meeting
- 3.2 Review of February Financials and List of March Checks and Warrants.
- 3.3 Receipt of FY20-21 Quarter 3 Statistics

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

4.0 DISCUSSION ITEMS

4.3 Report on Beacon of Justice Gala and Acknowledgment of Honorees (TAKEN OUT OF ORDER)

Executive Director, Sandra Levin, gave a special thank you to Senior Director, Jaye Steinbrick, and his staff for their work and contribution to the production of the 2021 Gala. ED Levin also added that the virtual Gala had good attendance and the program was received very well. However, all are looking forward to an in person event in future years. Donations were also well received with higher proceeds to the library than in past years, due to the reduced expenses of a virtual setting rather than in person. A video of the event will also be available on the Friends website soon. Judge Orozco and Judge Juhas also shared what a pleasant experience the virtual gala was.

No action was requested or taken.

4.2 Approval of New Memorandum of Understanding with SEIU Local 721 (TAKEN OUT OF ORDER)

ED Levin presented the MOU for final approval by the board. Judge Orzoco commented on the length of the MOU and was pleased to see that negotiations went smoothly. ED Levin mentioned that MOU's are usually long in order to document procedures in the events of disputes and other legal formalities. Fortunately the library has a good relationship with the union and the library generally does not need to use many of the articles, but they are there in case they are needed.

President Juhas requested a motion to approve the amended SEIU Local 721 Memorandum of Understanding for April 1, 2021 through March 31, 2023. So moved by Trustee Landin, seconded by Trustee Court. The motion was unanimously approved, 5-0.

4.1 Approval of Revised Rules of Conduct (TAKEN OUT OF ORDER)

ED Levin summarized the added language regarding Health and Safety for the Rules of Conduct. The Patron Expectations is presented as an added set of guidelines relating to the current COVID-19 protocols and compliances. As many of the COVID-19 compliance rules change frequently, the Patron Expectations would change as needed in order to comply with state and local health and safety guidelines. Judge Orozco asked if signs and placards have been posted in the library. ED Levin replied that the library would have signs on easels, as well as on flat surfaces such as tables and counter areas, and they will also be posted on the library website. As the library approaches the reopening, the signs will be in accordance to the most current guidelines.

President Juhas requested a motion to approve the amended Rules of Conduct. So moved by Trustee Orozco, seconded by Trustee Landin. The motion was unanimously approved, 5-0.

5.0 AGENDA BUILDING

There were no items for agenda building

6.0 EXECUTIVE DIRECTORS REPORT

Judge Juhas mentioned concern for the safety of patrons and staff due to upcoming exposure to one another. Judge Juhas is hopeful that there is encouragement for staff to be vaccinated. ED Levin replied that the library is encouraging staff to get vaccinated and is hopeful that staff will be 100% vaccinated by June 1st with the exception of those that have a conflict due to health or religious

reasons. Judge Landin asked if the fencing around the building would be removed, ED Levin explained that the fence is protecting the landscaping and at some point will come down, however at this time, it will remain. The library is hopeful that the fence will come down by June 1st, and if not then shortly thereafter. ED Levin added that June 1st is the proposed reopening date for patrons to visit the library by reservation only, beginning with three patrons at a time. Staff is scheduled to begin transitions back into the library during the month of May.

7.0 ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 12:54pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, May 26, 2021 at 12:15pm.

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

DRAFT

Los Angeles County Law Library

Balance Sheet

As of March 31, 2021

(Provisional and subject to year-end audit adjustments)

	6/30/2020	3/31/2021	YTD
Assets			
Current assets			
Cash and cash equivalents	9,704,362	10,145,776	441,413
Accounts receivable	306,691	181,811	(124,880)
Other receivable	935,930	1,133,297	197,367
Prepaid expenses	287,576	354,652	67,076
Total current assets	11,234,559	11,815,537	580,978
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	5,997,413	5,998,787	1,374
Capital assets, not being depreciated	903,040	909,093	6,052
Capital assets, being depreciated - net	15,954,246	15,457,640	(496,606)
Total noncurrent assets	23,173,168	22,683,989	(489,179)
Total assets	34,407,727	34,499,525	91,798
Deferred Outflows of Resources			
Deffered Outflows of Resources	1,559,140	1,559,140	-
Total assets and deffered outflows of resources	35,966,868	36,058,666	91,798
Liabilities			
Current Liabilities			
Accounts payable	249,615	101,108	(148,507)
Other current liabilities	-	-	-
Payroll liabilities	6,605	4,975	(1,630)
Total current liabilities	256,221	106,083	(150,137)
Noncurrent Liabilities			
Accrued sick and vacation liability	295,282	241,772	(53,510)
Borrowers' deposit	280,275	259,518	(20,757)
OPEB liability	2,580,670	2,775,673	195,003
Net pension liability	3,330,753	3,330,753	-
Total noncurrent liabilities	6,486,980	6,607,716	120,736
Total liabilities	6,743,201	6,713,799	(29,402)
Deferred Inflows of Resources			
Deffered Inflows of Resources	1,184,693	1,184,693	-
Total liabilities and Deffered inflows of resources	7,927,894	7,898,492	(29,402)
Net Position			
Invested in capital assets	16,857,286	16,366,732	(490,554)
Unrestricted	11,181,688	11,793,442	611,754
Total net position	28,038,974	28,160,174	121,200
Total liabilities and Deffered inflows of resources and net position	35,966,868	36,058,666	91,798

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2021
(Provisional and subject to year-end audit adjustments)

Mar 20	Mar 2021			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%
616,481	520,603	540,516	19,913	3.8%
15,715	5,950	4,591	(1,359)	-22.8%
43,750	22,050	22,392	342	1.5%
30,680	16,425	26,573	10,148	61.8%
706,625	565,028	594,071	29,043	5.1%
311,332	342,990	321,387	21,603	6.3%
55,986	51,200	53,071	(1,871)	-3.7%
179,770	201,592	146,910	54,681	27.1%
(179,770)	(201,592)	(146,910)	(54,681)	27.1%
		0		
66,673	77,688	47,318	30,369	39.1%
13,779	13,559	9,574	3,985	29.4%
8,711	7,317	8,253	(936)	-12.8%
3,355	1,075	310	765	71.2%
761	387	502	(115)	-29.8%
141	0	0	0	0.0%
8,446	2,096	1,504	592	28.2%
213,221	214,606	207,567	7,039	3.3%
682,406	710,916	649,487	(61,429)	-8.6%
24,220	(145,888)	(55,416)	90,472	-62.0%
62,956	1,667	812	(855)	-51.3%
0	0	0	0	0.0%
0	0	0	0	0.0%
87,176	(144,221)	(54,604)	89,617	-62.1%
0	0	0	0	0.0%

Summary:

Income

L.A. Superior Court Fees
Interest
Parking
Library Services
Total Income

Expense

Staff (payroll + benefits)
Electronic Resource Subscriptions
Library Materials
Library Materials Transferred to Assets
Facilities
Technology & Data
General
Professional Development
Communications & Marketing
Travel & Entertainment
Professional Services
Depreciation
Total Expenses

Net Income (Loss)

Investment Gain (Loss)¹
Extraordinary Income
Extraordinary Expense
Net Income Including Extraordinary Items

Capitalized Expenditures

FY 2019-20	FY 2020-21 YTD			
	YTD Actual	Amended Budget	Actual	\$ Δ
6,093,433	4,705,399	4,734,769	29,371	0.6%
148,150	48,877	45,975	(2,902)	-5.9%
469,223	198,539	191,365	(7,175)	-3.6%
423,929	281,363	294,779	13,417	4.8%
7,134,735	5,234,177	5,266,888	32,711	0.6%
3,420,262	3,439,304	3,308,542	130,762	3.8%
448,317	442,625	464,225	(21,600)	-4.9%
1,381,599	1,437,564	1,395,825	41,739	2.9%
(1,381,599)	(1,437,564)	(1,395,825)	(41,739)	2.9%
610,372	691,372	638,943	52,429	7.6%
101,020	116,501	105,033	10,100	8.7%
129,180	40,128	40,098	31	0.1%
18,046	9,386	8,727	659	7.0%
7,407	487	533	(46)	-9.4%
269	108	108	0	0.0%
74,876	41,713	42,596	(884)	-2.1%
1,949,061	1,913,132	1,892,431	20,701	1.1%
6,758,810	6,694,756	6,501,236	193,520	2.9%
375,925	(1,460,578)	(1,234,348)	226,231	15.5%
196,527	13,832	1,374	(12,458)	-90.1%
0	1,354,174	1,354,174	0	0.0%
0	0	0	0	0.0%
572,452	(92,572)	121,200	213,772	230.9%
0	0	0	0	0.0%

Comments

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2021
(Provisional and subject to year-end audit adjustments)

Mar 20 Actual	Mar 2021				FY 2019-20 YTD Actual	FY 2020-21 YTD				Comments		
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%		Amended Budget	Actual	\$ Δ	% Δ			
Detailed Budget:												
Income:												
616,481	520,603	540,516	19,913	3.8%	15 FIN 303300	L.A. Superior Court Fees	6,093,433	4,705,399	4,734,769	29,371	0.6%	
Interest:												
1,882	750	414	(336)	-44.9%	15 FIN 311000	Interest - LAIF	6,294	2,149	1,812	(336)	-15.7%	Lower interest revenue due to market volatility and slow interest rate recovery.
13,366	5,000	4,049	(951)	-19.0%	15 FIN 312000	Interest - General Fund	137,222	45,090	42,723	(2,368)	-5.3%	Lower interest revenue due to market volatility and slow interest rate recovery.
467	200	128	(72)	-35.8%	15 FIN 313000	Interest - Deposit Fund	4,634	1,638	1,440	(198)	-12.1%	Lower interest revenue due to market volatility and slow interest rate recovery.
15,715	5,950	4,591	(1,359)	-22.8%		Subtotal	148,150	48,877	45,975	(2,902)	-5.9%	
Parking:												
43,750	22,050	22,392	342	1.5%	39 FAC 330100	Parking	469,223	198,539	191,365	(7,175)	-3.6%	
43,750	22,050	22,392	342	1.5%		Subtotal	469,223	198,539	191,365	(7,175)	-3.6%	
Library Services:												
33	20	0	(20)	-100.0%	27 CIRC 330150	Annual Designation Fee	601	715	666	(49)	-6.9%	Timing variance.
17,816	9,412	10,089	677	7.2%	25 PS 330140	Annual Members Fee	128,215	77,328	82,667	5,339	6.9%	Greater than expected renewals during closure.
1,108	726	2,099	1,373	189.0%	25 PS 330340	Course Registration	20,357	23,416	21,009	(2,407)	-10.3%	Timing variance in receiving sponsorship funds.
1,994	7	0	(7)	-100.0%	27 CIRC 330129	Copy Center	32,272	21	(832)	(853)	-4023.6%	Copy center is inaccessible to the public due to ongoing COVID-19 library closure. Includes one-time, unbudgeted, sales tax for CY 2020 paid in January.
875	594	326	(268)	-45.1%	27 CIRC 330205	Document Delivery	13,693	5,563	4,008	(1,555)	-27.9%	Most requests are free due to COVID-19. Includes, one-time, unbudgeted, sales tax for CY 2020 paid in January.
1,755	667	1,402	735	110.3%	27 CIRC 330210	Fines	25,889	4,726	5,381	655	13.9%	Better than expected response to overdue fines billing.
7,813	5,000	12,656	7,656	153.1%	15 FIN 330310	Miscellaneous	29,264	24,323	34,947	10,624	43.7%	Includes \$5K COVID relief from the State Fund and \$5.5K charity payment.
(713)	0	0	0	0.0%	39 FAC 330330	Room Rental	15,252	0	0	0	0.0%	No room rentals due to ongoing COVID-19 library closure.
0	0	0	0	0.0%	23 COL 330350	Book Replacement	1,010	375	2,038	1,663	443.3%	
0	0	0	0	0.0%	15 FIN 330360	Forfeited Deposits	17,186	19,895	19,895	0	0.0%	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	120,000	120,000	0	0.0%	Timing variance.
0	0	0	0	0.0%	25 PS 330420	Grants	0	0	0	0	0.0%	
0	0	0	0	0.0%	15 FIN 330450	Vending	133	0	0	0	0.0%	
0	0	0	0	0.0%	39 FAC 330465	Special Events Income	15,056	5,000	5,000	0	0.0%	Decreased sponsorship as a result of COVID-19 online format; offset by decreased expense.
30,680	16,425	26,573	10,148	61.8%		Subtotal	423,929	281,363	294,779	13,417	4.8%	
706,625	565,028	594,071	29,043	5.1%		Total Income	7,134,735	5,234,177	5,266,888	32,711	0.6%	
Expenses:												
Staff:												
174,095	190,554	173,312	17,241	9.0%	ALL 501000	Salaries (FT)	1,876,519	1,837,967	1,766,810	71,157	3.9%	
0	(4,456)	0	(4,456)	100.0%	15 FIN 501025	Staff Vacancy Offset (FT)	0	(13,368)	0	(13,368)	100.0%	
19,705	21,946	16,043	5,903	26.9%	ALL 501050	Salaries (PT)	222,731	172,073	150,669	21,403	12.4%	Reflects vacancies and unpaid leaves.
0	(495)	0	(495)	100.0%	15 FIN 501075	Staff Vacancy Offset (PT)	0	(1,485)	0	(1,485)	100.0%	
11,767	12,764	11,646	1,118	8.8%	15 FIN 502000	Social Security	121,940	123,885	114,570	9,315	7.5%	Reflects vacancies and unpaid leaves.
2,752	3,068	2,724	344	11.2%	15 FIN 503000	Medicare	30,193	31,101	28,633	2,468	7.9%	Reflects vacancies and unpaid leaves.
19,498	23,782	31,612	(7,830)	-32.9%	15 FIN 511000	Retirement	429,106	511,752	492,472	19,280	3.8%	
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%	
46,618	55,586	49,108	6,478	11.7%	15 FIN 512000	Health Insurance	408,833	453,238	434,264	18,974	4.2%	
360	460	372	88	19.1%	15 FIN 513000	Disability Insurance	3,279	3,601	3,338	263	7.3%	Reflects vacancy savings.
5,588	6,269	5,871	399	6.4%	15 FIN 514000	Dental Insurance	46,051	50,079	48,345	1,734	3.5%	
481	664	576	88	13.2%	15 FIN 514500	Vision Insurance	4,376	5,167	4,831	336	6.5%	Reflects vacancy savings.
160	181	170	10	5.7%	15 FIN 515000	Life Insurance	1,494	1,568	1,537	31	2.0%	
0	0	0	0	0.0%	15 FIN 515500	Vacancy Benefits Offset	0	0	0	0	0.0%	
4,357	2,650	3,418	(768)	-29.0%	15 FIN 516000	Workers Compensation Insurance	29,774	26,481	28,126	(1,645)	-6.2%	
114	2,000	1,434	567	28.3%	15 FIN 517000	Unemployment Insurance	114	3,569	4,786	(1,217)	-34.1%	
2,799	2,000	2,315	(315)	-15.8%	ALL 514010	Temporary Employment	24,273	18,283	18,489	(206)	-1.1%	
0	3,000	0	3,000	100.0%	13 HR 514015	Recruitment	5,638	3,000	0	3,000	100.0%	
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%	

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2021
(Provisional and subject to year-end audit adjustments)

Mar 20 Actual	Mar 2021				FY 2019-20 YTD Actual	FY 2020-21 YTD				Comments		
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%		Amended Budget	Actual	\$ Δ	% Δ			
21,667	21,667	21,667	(0)	0.0%	15 FIN 518500	OPEB Expense	195,003	195,002	195,003	(1)	0.0%	
413	100	219	(119)	-118.6%	15 FIN 518550	TMP	10,526	6,348	6,290	59	0.9%	
959	1,250	900	350	28.0%	15 FIN 518560	Payroll and Benefit Administration	10,412	11,042	10,379	663	6.0%	Timing variance.
311,332	342,990	321,387	21,603	6.3%		Total - Staff	3,420,262	3,439,304	3,308,542	130,762	3.8%	
						Library Materials/Electronic Resources Subscription:						
155,131	157,552	119,593	37,958	24.1%	23 COL 601999	American Continuations	1,045,929	1,105,545	1,057,334	48,212	4.4%	
1,996	2,181	1,257	924	42.4%	23 COL 602999	American New Orders	18,509	15,702	15,514	188	1.2%	
1,057	2,103	1,141	961	45.7%	23 COL 609199	Branch Continuations	13,385	13,268	15,723	(2,455)	-18.5%	Timing variance.
0	0	0	0	0.0%	23 COL 609299	Branch New Orders	0	0	0	0	0.0%	
3,700	13,100	7,410	5,690	43.4%	23 COL 603999	Commonwealth Continuations	99,449	105,700	91,702	13,999	13.2%	Timing variance.
589	0	533	(533)	0.0%	23 COL 604999	Commonwealth New Orders	1,172	634	982	(348)	-54.9%	Timing variance.
3,614	17,069	5,885	11,183	65.5%	23 COL 605999	Foreign Continuations	94,957	83,794	80,437	3,358	4.0%	
702	0	109	(109)	0.0%	23 COL 606999	Foreign New Orders	1,733	1,229	867	363	29.5%	Timing variance.
10,544	9,048	9,439	(391)	-4.3%	23 COL 607999	International Continuations	85,606	92,857	107,844	(14,987)	-16.1%	Timing variance.
115	0	77	(77)	0.0%	23 COL 608999	International New Orders	1,144	1,827	2,492	(665)	-36.4%	Timing variance.
1,777	540	1,465	(924)	-171.1%	23 COL 609399	General/Librarianship Continuations	19,170	16,379	22,521	(6,142)	-37.5%	Overage anticipated to be covered by other Continuations funds.
544	0	0	0	0.0%	23 COL 609499	General/Librarianship New Orders	544	627	411	217	34.5%	Timing variance.
179,770	201,592	146,910	54,681	27.1%		Subtotal	1,381,599	1,437,564	1,395,825	41,739	2.9%	
(179,770)	(201,592)	(146,910)	(54,681)	27.1%	23 COL 690000	Library Materials Transferred to Assets	(1,381,599)	(1,437,564)	(1,395,825)	(41,739)	2.9%	
55,986	51,200	53,071	(1,871)	-3.7%	23 COL 685000	Electronic Resource Subscriptions (ERS)	448,317	442,625	464,225	(21,600)	-4.9%	
						Facilities:						
503	5,917	0	5,917	100.0%	39 FAC 801005	Repair & Maintenance	11,854	31,626	33,363	(1,736)	-5.5%	Includes emergency water line repair.
1,496	1,610	1,297	313	19.4%	39 FAC 801010	Building Services	19,491	16,216	12,349	3,867	23.8%	Timing variance.
2,409	0	0	0	0.0%	39 FAC 801015	Cleaning Supplies	10,174	3,346	2,410	935	28.0%	Timing variance.
10,488	15,794	0	15,794	100.0%	39 FAC 801020	Electricity & Water	98,520	140,683	116,729	23,954	17.0%	
966	966	0	966	100.0%	39 FAC 801025	Elevator Maintenance	8,752	8,694	7,728	966	11.1%	
2,854	7,482	5,764	1,718	23.0%	39 FAC 801030	Heating & Cooling	40,526	87,812	72,592	15,220	17.3%	Timing variance.
18,397	21,238	20,610	628	3.0%	15 FIN 801035	Insurance	165,090	186,403	184,529	1,873	1.0%	
9,999	10,000	9,649	351	3.5%	39 FAC 801040	Janitorial Services	87,581	90,220	89,167	1,053	1.2%	
1,250	2,250	0	2,250	100.0%	39 FAC 801045	Landscaping	11,250	14,436	12,460	1,976	13.7%	
16,830	11,792	9,967	1,825	15.5%	39 FAC 801050	Security	128,112	109,076	105,278	3,798	3.5%	
0	0	0	0	0.0%	39 FAC 801060	Room Rental Expenses	3,952	0	0	0	0.0%	
0	516	0	516	100.0%	39 FAC 801065	Special Events Expenses	18,969	593	45	548	92.4%	
0	0	0	0	0.0%	39 FAC 801100	Furniture & Appliances (<3K)	1,390	145	145	0	0.0%	
1,141	0	0	0	0.0%	39 FAC 801110	Equipment (<3K)	1,545	549	622	(73)	-13.2%	Timing variance.
0	0	0	0	0.0%	39 FAC 801115	Building Alterations (<3K)	0	0	0	0	0.0%	
339	79	31	49	61.4%	39 FAC 801120	Delivery & Postage	1,576	1,135	1,218	(84)	-7.4%	Timing variance.
0	44	0	44	100.0%	39 FAC 801125	Kitchen supplies	1,589	440	308	132	30.0%	
66,673	77,688	47,318	30,369	39.1%		Subtotal	610,372	691,372	638,943	52,429	7.6%	
						Technology:						
1,297	2,152	1,179	973	45.2%	33 TECH 801210	Software Maintenance	14,924	16,957	14,069	2,889	17.0%	Timing variance.
1,870	2,190	1,978	212	9.7%	33 TECH 801212	Hardware Maintenance	16,448	18,563	17,928	635	3.4%	
235	167	0	167	100.0%	33 TECH 801215	Software (<\$3k)	235	1,436	936	500	34.8%	Reduced costs and conversion to online services.
524	417	0	417	100.0%	33 TECH 801220	Hardware (<\$3k)	1,652	6,121	4,871	1,250	20.4%	Timing variance.
0	86	0	86	100.0%	33 TECH 801225	Computer Supplies	485	258	0	258	100.0%	Timing variance.
4,844	4,789	5,076	(287)	-6.0%	33 TECH 801230	Integrated Library System	42,289	43,458	44,319	(861)	-2.0%	
2,297	2,544	1,340	1,204	47.3%	33 TECH 801235	Telecommunications	21,415	18,916	16,330	2,586	13.7%	Includes e-rate discounts and other credits.
0	0	0	0	0.0%	33 TECH 801245	Tech & Data - Misc	0	0	0	0	0.0%	
0	348	0	348	100.0%	33 TECH 801250	Services	859	3,035	191	2,844	93.7%	Timing variance.
2,713	867	0	867	100.0%	33 TECH 801275	Online Service Providers	2,713	7,758	6,390	1,368	17.6%	Increased purchases due to COVID-19 and conversion from software to online services.
13,779	13,559	9,574	3,118	23.0%		Subtotal	101,020	116,501	105,033	10,100	8.7%	
						General:						
585	667	564	103	15.4%	15 FIN 801310	Bank Charges	5,095	4,825	4,319	506	10.5%	Timing variance.
875	875	875	(0)	0.0%	35 CMS 801315	Bibliographical Services	7,878	7,877	7,878	(1)	0.0%	
449	0	0	0	0.0%	35 CMS 801320	Binding	14,131	0	0	0	0.0%	
0	0	0	0	0.0%	17 EXEC 801325	Board Expense	1,334	37	37	0	0.0%	
0	0	0	0	0.0%	37 COM 801330	Staff meals & events	8,054	2,674	2,570	104	3.9%	
1,501	500	66	434	86.9%	15 FIN 801335	Supplies - Office	15,810	3,180	2,025	1,155	36.3%	Low office supply requests due to limited onsite staff.
2,912	3,400	4,385	(985)	-29.0%	35 CMS 801337	Supplies - Library materials	6,620	6,609	6,642	(33)	-0.5%	

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2021
(Provisional and subject to year-end audit adjustments)

Mar 20 Actual	Mar 2021				FY 2019-20 YTD Actual	FY 2020-21 YTD				Comments		
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%		Amended Budget	Actual	\$ Δ	% Δ			
600	0	0	0	0.0%	37 COM 801340	Stationery, business cards, etc.	683	0	0	0	0.0%	
0	0	0	0	0.0%	25 PS 801365	Grant Application Expenses	0	0	0	0	0.0%	
699	333	130	203	61.0%	33 IT 801370	Copy Center Expense	17,810	2,778	2,410	368	13.2%	Low usage due to ongoing COVID-19 library closure.
0	1,000	0	1,000	100.0%	15 FIN 801375	General - Misc	45,497	1,000	0	1,000	100.0%	
1,089	542	1,930	(1,388)	-256.3%	25 PS 801390	Course Registration	5,501	10,385	13,150	(2,765)	-26.6%	Better than expected online course attendance for OTF-supported programs.
0	0	303	(303)	0.0%	17 EXEC 801395	Friends of Law Library	768	764	1,067	(303)	-39.7%	
8,711	7,317	8,253	(936)	-12.8%		Subtotal	129,180	40,128	40,098	31	0.1%	
						Professional Development:						
2,933	0	0	0	0.0%	ALL 803105	Travel	6,503	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803110	Meals	61	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803113	Incidental and miscellaneous	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803115	Membership dues	7,898	6,745	6,740	5	0.1%	
422	1,075	310	765	71.2%	ALL 803120	Registration fees	3,584	2,641	1,987	654	24.8%	Timing variance.
0	0	0	0	0.0%	ALL 803125	Educational materials	0	0	0	0	0.0%	
3,355	1,075	310	765	71.2%		Subtotal	18,046	9,386	8,727	659	7.0%	
						Communications & Marketing:						
0	3	2	1	40.3%	37 COM 803205	Services	0	22	18	4	18.4%	GoogleDrive account at \$2 per month through June.
260	0	0	0	0.0%	37 COM 803210	Collateral materials	5,029	0	0	0	0.0%	
502	383	500	(117)	-30.4%	37 COM 803215	Advertising	2,378	465	515	(50)	-10.8%	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%	
761	387	502	(115)	-29.8%		Subtotal	7,407	487	533	(46)	-9.4%	
						Travel & Entertainment						
0	0	0	0	0.0%	ALL 803305	Travel	0	0	0	0	0.0%	
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%	
141	0	0	0	0.0%	ALL 803320	Ground transportation & mileage	269	108	108	0	0.0%	
0	0	0	0	0.0%	ALL 803325	Incidental travel expenses	0	0	0	0	0.0%	
141	0	0	0	0.0%		Subtotal	269	108	108	0	0.0%	
						Professional Services						
0	0	0	0	0.0%	15 FIN 804005	Accounting	23,960	20,455	20,455	0	0.0%	
2,896	1,833	1,360	473	25.8%	17 EXEC 804008	Consulting Services	26,066	18,445	19,921	(1,476)	-8.0%	
5,550	0	0	0	0.0%	17 EXEC 804010	Legal	24,600	2,025	2,025	0	0.0%	
0	263	144	119	45.1%	15 FIN 804015	Other	250	788	195	593	75.2%	Delays in OTF projects due to ongoing COVID-19 closure.
8,446	2,096	1,504	592	28.2%		Subtotal	74,876	41,713	42,596	(884)	-2.1%	
						Depreciation:						
189,737	186,503	184,360	2,143	1.1%	15 FIN 806105	Depreciation - Library Materials	1,736,884	1,689,855	1,682,227	7,628	0.5%	
23,484	28,103	23,207	4,896	17.4%	15 FIN 806110	Depreciation Exp - FF&E	212,177	223,277	210,204	13,073	5.9%	Reflects delays in CapEx project completions.
213,221	214,606	207,567	7,039	3.3%		Subtotal	1,949,061	1,913,132	1,892,431	20,701	1.1%	
682,406	710,916	649,487	61,429	8.6%		Total Expense	6,758,810	6,694,756	6,501,236	193,520	2.9%	
24,220	(145,888)	(55,416)	90,472	-62.0%		Net Income Before Extraordinary Items	375,925	(1,460,578)	(1,234,348)	226,231	15.5%	
62,956	1,667	812	(855)	-51.3%	15 FIN 321000	Investment Gain (Loss) ¹	196,527	13,832	1,374	(12,458)	-90.1%	Reflects gains/loss if sold at time of report (before maturity)
0	0	0	0	0.0%	17 EXEC 401000	Extraordinary Income	0	1,354,174	1,354,174	0	0.0%	
0	0	0	0	0.0%	17 EXEC 901000	Extraordinary Expense	0	0	0	0	0.0%	
87,176	(144,221)	(54,604)	89,617	-62.1%		Net Income Including Extraordinary Items	572,452	(92,572)	121,200	213,772	230.9%	

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2021
(Provisional and subject to year-end audit adjustments)

Mar 20	Mar 2021				
	Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%
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%	
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	FY 2020-21 YTD				
	YTD Actual	Amended Budget	Actual	\$ Δ	% Δ
	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%
	0	0	0	0	0.0%

Comments

CalPERS CERBT Trust Fund:

Beginning Balance	2,480,453	
Administrative Expense	(103)	CalPERS CERBT program cost.
Investment Expense	(140)	Investment management cost.
Unrealized Gain/Loss	4,150	Fluctuating market conditions.
Distribution		Distribution from Fund.
Ending Balance	<u>2,484,359</u>	

¹UBS 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 March 31, 2021
(Provisional and subject to year-end audit adjustments)

	3/31/2021	YTD
Cash flows from operating activities		
L.A. Superior court fees	540,516	4,734,769
Parking fees	22,392	191,365
Library services	26,573	1,528,953
(Increase) decrease in accounts receivable	(3,108)	124,880
(Increase) decrease in other receivable	(11,778)	(197,367)
Increase (decrease) in borrowers' deposit	759	(20,757)
Cash received from filing fees and services	575,354	6,361,842
Facilities	(47,318)	(638,943)
Technology	(9,574)	(105,033)
General	(8,253)	(40,098)
Professional development	(310)	(8,727)
Communications & marketing	(502)	(533)
Travel & entertainment	-	(108)
Professional services	(1,504)	(42,596)
Electronic Resource Subscriptions (ERS)	(53,071)	(464,225)
(Increase) decrease in prepaid expenses	39,032	(67,076)
Increase (decrease) in accounts payable	12,451	(148,507)
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	(69,049)	(1,515,846)
Staff (payroll + benefits)	(321,387)	(3,308,542)
Increase (decrease) in payroll liabilities	(11,014)	(1,630)
Increase (decrease) in accrued sick and vacation liability	(2,749)	(53,510)
Increase (decrease) in OPEB liability	21,667	195,003
Net impact of GASB 68 adjustments	-	-
Net effect of prior period adjustments	-	-
Cash payments to employees for services	(313,483)	(3,168,680)
Contributions received	-	120,000
Net cash from operating activities	192,823	1,797,316
Cash flow from capital and related financing activities		
Library materials	(146,910)	(1,395,825)
Fixed assets	-	-
Capital - Work in Progress (WIP)	-	(6,052)
Cash flows from investing activities		
Investment	-	-
Investment earnings	4,591	45,975
Net cash increase (decrease) in cash and cash equivalents	50,503	441,413
Cash and cash equivalents, at beginning of period	10,413,742	10,022,832
Cash and cash equivalents, at end of period	10,464,246	10,464,246
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	(60,007)	73,851
Adjustments for noncash effects:		
Depreciation	207,567	1,892,431
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(3,108)	124,880
(Increase) decrease in other receivable	(11,778)	(197,367)
(Increase) decrease in prepaid expenses	39,032	(67,076)
Increase (decrease) in accounts payable	12,451	(148,507)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	(11,014)	(1,630)
Increase (decrease) in accrued sick and vacation liability	(2,749)	(53,510)
Increase (decrease) in borrowers' deposit	759	(20,757)
Increase (decrease) in OPEB liability	21,667	195,003
Net impact of GASB 68 adjustments	-	-
Net cash from operating activities	192,823	1,797,316

LOS ANGELES COUNTY LAW LIBRARY
 April 1, 2021 - April 30, 2021 (CHECKS)
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 2	SYNCB AMAZON	BOOKS	108.81	031844
	MARY MARTIN BOOKSELLERS	BOOKS	1,900.00	031845
	AFLAC REMITTANCE	CAFE PLAN-INSURA	837.96	031846
April 9	SYNCB AMAZON	BOOKS	65.69	031847
	OTTO HARRASSOWITZ	BOOKS	297.98	031848
	LAW REPORTS INTERNATIONAL LTD	BOOKS	330.00	031849
	LEXISNEXIS CANADA INC	BOOKS	127.08	031850
	LOCAL GOVERNMENT PUBLICATIONS	BOOKS	143.56	031851
	ESPINOSA MARTIN DE JESUS SANCHEZ ME	BOOKS	2,400.00	031852
	SCOTTISH LAW AGENTS SOCIETY	BOOKS	110.38	031853
	WILLIAM S HEIN & CO	BOOKS	883.75	031854
	AT&T	TELECOM	313.36	031855
	METROLINK	TMP	406.00	031856
	NATIONAL 50 SECURITY	SECURITY	4,467.52	031857
	ROMERO MAINTENANCE LLC	JANITORIAL SVC	9,649.14	031858
	JOHN PERRY DEGOMEZ	REFUND	140.00	031859
PATRICIA ERIN WRIGHT	REFUND	140.00	031860	
April 16	SYNCB AMAZON	BOOKS	80.18	031861
	NESTOR ALEJANDRO HERRERA PRADA	BOOKS	202.00	031862
	OTTO HARRASSOWITZ	BOOKS	194.79	031863
	LEXISNEXIS CANADA INC	BOOKS	302.88	031864
	MANHATTAN PUBLISHING COMPANY	BOOKS	975.00	031865
	CITY OF LA - BUILDING AND SAFETY	BLDG SVCS	783.71	031866
	DIGITAL INSURANCE LLC	CONSULTING	1,360.00	031867
	COUNTY OF LOS ANGELES	HEATING/COOLING	3,801.93	031868
	LANGUAGE PEOPLE INC	OTHER	144.00	031869
	NATIONAL 50 SECURITY	SECURITY	4,057.52	031870
April 21	MICHELLE CLAUDIA MATHIS	REFUND	140.00	031871
	COUNTY OF LOS ANGELES	BANK CHARGES	49.35	031872
	GUARDIAN	PREPAID EXP	7,702.48	031873
April 23	SYNCB AMAZON	BOOKS	82.91	031874
	LEXISNEXIS CANADA INC	BOOKS	127.97	031875
	CALIFORNIA DEPARTMENT OF TAX	USE TAX	1,141.00	031876

43,466.95

LOS ANGELES COUNTY LAW LIBRARY
April 1, 2021 - April 30, 2021 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 2	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,410.14	V005940
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,198.11	V005941
	GALE CENGAGE LEARNING	BOOKS	1,464.56	V005942
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	683.28	V005943
	STATE COMPENSATION	PREPAID EXP	2,317.33	V005944
April 9	WOLTERS KLUWER LAW & BUSINESS	BOOKS	2,319.59	V005945
	LEXISNEXIS MATTHEW BENDER	BOOKS	656.55	V005946
	CCH INCORPORATED	BOOKS	159.16	V005947
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,869.29	V005948
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	513.60	V005949
	DAILY JOURNAL CORPORATION	BOOKS	278.00	V005950
	LAW JOURNAL PRESS	BOOKS	875.95	V005951
	LAWPRESS CORPORATION	BOOKS	799.40	V005952
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,311.03	V005953
	METROPOLITAN NEWS COMPANY	BOOKS	49.27	V005954
	PRACTISING LAW INSTITUTE	BOOKS	715.09	V005955
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	379.43	V005956
	WEST ACADEMIC	BOOKS	54.75	V005957
	THOMSON REUTERS	BOOKS	82,222.22	V005958
	GOBI LIBRARY SOLUTIONS	BOOKS	310.82	V005959
	CCH INCORPORATED	BOOKS	19,291.34	V005960
	1ST JOHN INC	SECURITY	205.31	V005961
	BANDWIDTH.COM, INC.	TELECOM	885.09	V005962
	BRIGHTVIEW	LANDSCAPING	1,250.00	V005963
	GTT COMMUNICATIONS	TELECOM	389.70	V005964
KONICA MINOLTA BUSINESS	COPY CENTER	111.98	V005965	
NASA SERVICES	BLDG SVCS	528.01	V005966	
PAN AMERICAN PEST CONTROL CO	BLDG SVCS	98.00	V005967	
April 11	STAMPS.COM	DELIVERY & POSTAG	24.99	V005978
April 16	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	920.32	V005968
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	205.22	V005969
	GREY HOUSE PUBLISHERS	BOOKS	638.00	V005970
	INGRAM LIBRARY SERVICES	BOOKS	237.53	V005971
	JAMES PUBLISHING INC	BOOKS	163.16	V005972
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	138.50	V005973
	NATIONAL CONSUMER LAW CENTER	BOOKS	2,388.00	V005974
	PRACTISING LAW INSTITUTE	BOOKS	179.96	V005975
	JOHN WILEY & SONS INC	BOOKS	204.92	V005976
	ABD OFFICE SOLUTIONS	COPY CTR	76.98	V005979
	ENVISIONWARE, INC.	PREPAID EXP	4,223.85	V005980
	ISOLVED BENEFIT SERVICES	PAYROLL/HR BENEFI	77.00	V005981

148,428.38

LOS ANGELES COUNTY LAW LIBRARY
 April 1, 2021 - April 30, 2021 (CHECKS)
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 19	LA DEPT OF WATER & POWER	WATER/SEWER	602.95	V005982
	OCLC INC	BIBLIOGRAPHICAL S	781.55	V005983
April 20	LEXISNEXIS MATTHEW BENDER	BOOKS	32,101.82	V005985
	LEXISNEXIS MATTHEW BENDER	BOOKS	32,101.82	V005986
April 21	LEXISNEXIS MATTHEW BENDER	BOOKS	32,101.82	V005987
April 23	BET TZEDEK	ADVERTISING	500.00	V005988
	AMERICAN BAR ASSOCIATION	BOOKS	1,146.63	V005989
	STATE BAR OF ARIZONA	BOOKS	246.00	V005990
	INTERNATIONAL ASSOCIATION OF	BOOKS	70.00	V005991
	JAMES PUBLISHING INC	BOOKS	163.16	V005992
	JURISNET LLC	BOOKS	378.89	V005993
	MARYLAND INSTITUTE FOR CONTINUING P	BOOKS	343.00	V005994
	PRACTISING LAW INSTITUTE	BOOKS	184.07	V005995
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	16,215.89	V005996
	STATE BAR OF WISCONSIN	BOOKS	76.95	V005997
	WILLIAM S HEIN & CO	BOOKS	397.92	V005998
	GOBI LIBRARY SOLUTIONS	BOOKS	772.98	V005999
	THOMSON REUTERS	BOOKS	9,109.72	V006000

275,120.60

LOS ANGELES COUNTY LAW LIBRARY
 April 1, 2021 - April 30, 2021 (CHECKS)
 Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 2	SEIU LOCAL 721	UNION DUES	963.00	001678
	SEIU LOCAL 721	UNION SUPPL	57.89	001679

1,020.89

MEMORANDUM

DATE: May 26, 2021

TO: Board of Law Library Trustees

FROM: Marcelino Juarez, Finance Manager

RE: Review and Approval of Guardian Dental, Vision, and Life Benefits

BACKGROUND

Brecher Insurance & Financial Services (Brecher) is the Library's current insurance broker for dental, vision, long term disability (LTD), and life insurance. Our policies are subject to annual renewal and are scheduled to expire July 31, 2021. This insurance coverage is currently provided through Guardian.

Although we were anticipating a rate increase, Guardian is again issuing a rate pass (no rate increases) on all lines of coverage.

Based on Guardian's response and our prior experience with marketing our coverage, Brecher recommends that the Law Library renew with Guardian and continue to provide life insurance for part-time employees who work less than 20 hours per week through AFLAC where available.

ANALYSIS

As disclosed above, Guardian, in support of small business clients, has agreed to a rate pass (0% increase) on all lines of coverage.

Although the Law Library could request that Brecher solicit additional bids, Brecher expects that carriers would still decline, as in previous years, to quote on the dental coverage due to the large retiree population. Additionally, we could also lose the favorable terms currently being offered by Guardian.

Life Insurance: The Law Library expanded benefits to include life insurance for part-time employees. However, Brecher has been unable to identify a group life insurance policy covering all employees; neither Guardian nor any of the other carriers contacted by Brecher will provide life insurance for part-time employees who work fewer than 20 hours per week. Accordingly, the Law Library has been offering individual life insurance coverage for those part-time employees through AFLAC and will continue to do so for eligible employees. Part time employees who work more than 20 hours per week are part of the Guardian group life insurance.



ALTERNATIVES

The Board could authorize providing life insurance for part-time, eligible employees through AFLAC and:

1. approve the renewal of all lines of insurance coverages with Guardian; or
2. request additional bids for consideration at the June meeting.

RECOMMENDATION

Staff recommends that the Board authorize providing life insurance for part-time, eligible employees through AFLAC and approve the renewal of all lines of insurance coverage with Guardian.

Attachment





**It's renewal
time!**

**Guardian is
here to help.**

RENEWAL INFORMATION FOR

**LA LAW LIBRARY
GROUP PLAN # 00449734**

**RENEWAL PERIOD
August 1, 2021 - July 31, 2022**



guardiananytime.com

The Guardian Life Insurance Company of America, New York, NY.

What you'll find in this package

RENEWAL INFORMATION	PAGE
College Tuition Benefit Annual Statement	1
Renewal Rates At-a-Glance	2
Current Plan Benefit Summaries By Product	

Please note:

If your group plan includes multiple lines of coverage, a multi-line discount was used in the pricing. If you do not wish to renew all lines of coverage, please contact us for revised pricing.



Participating Policy and Producer Compensation Disclosure Statement

Participating Policy Statement:

Any commercial insurance group policy underwritten and issued by The Guardian Life Insurance Company of America, a New York Domiciled mutual company, is a participating policy. It is not expected, however, that a dividend will be paid on any such group policies. All coverage will be provided as set forth in the policies.

Producer Compensation Disclosure:

As is common with Group insurance, your coverage(s) might involve one or more licensed producers who will receive compensation from Guardian for soliciting, negotiating, securing and/or administering the insurance coverage(s) you have purchased. Compensation to these producers may be paid in the form of base commissions, administrative service commissions and, in some instances, supplemental compensation (e.g., an annual performance bonus). For more detailed information regarding producer compensation relative to your Guardian coverage(s), please contact your local sales consultant or account manager.





College Tuition Benefit Rewards Statement as of 02/16/2021

Plan Number: 00449734

Plan Name: LA LAW LIBRARY

Current Lines of Coverage with CTB: Dental

Total Estimated Potential Accumulated Rewards For All Lines of Coverage: \$910,000

Dear Planholder,

Thank you for being a valued Guardian customer. This statement provides a snapshot of the total College Tuition Benefit points earned by your members as a result of being enrolled in one or more of the coverages listed above.

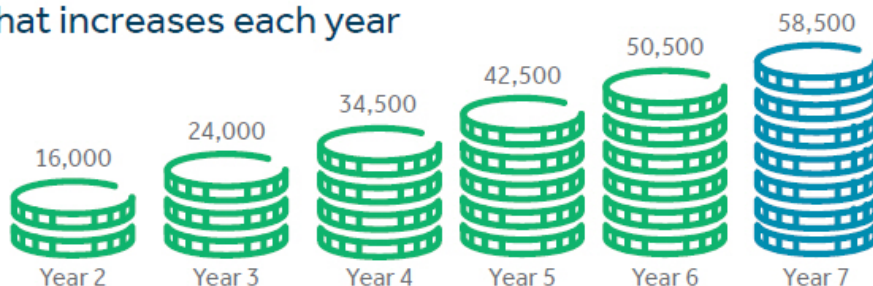
To make sure points are credited to members, they can visit guardian.collegetuitionbenefit.com and register using the following information:

User ID: Plan number, **Password:** Guardian

College Tuition Benefit is a great way to help your employees save money on college education. One Tuition Reward = \$1 in tuition reduction and can be used at over 400 private college and universities nationwide. The example below demonstrates how Tuition Rewards build up each year.

A college tuition benefit that increases each year

Example of how future tuition can be reduced by \$58,500 when the plan participant has four Guardian products (e.g. Dental — with a year 4 bonus of 2,500 rewards, Life, Hospital Indemnity and Critical Illness) over a seven-year period.



Important deadlines for members:

- Students must be added to the program **by August 24** the year he/she starts grade 11
- The last day members can transfer earned rewards to a student **is August 24** of the year he/she starts grade 12

If you have any questions, contact your Guardian Group Sales Representative or send your questions via email to support@collegetuitionbenefit.com. For general information about the College Tuition Benefit program go to guardian.collegetuitionbenefit.com.

Sincerely,

The Guardian Life Insurance Company of America

College Tuition Benefit is a tuition reduction program. This program is currently part of your employee benefit package and addresses a top employee concern -- saving for college. The service is \$0.45 per employee per month for each coverage accumulating the College Tuition Benefit. (i.e. except for Guardian Davis Vision plan Rewards, which are offered by Davis Vision) This is not a separate line item charge for you, but instead reflected in the total premium billed (though not an insurance charge). The Tuition Rewards program is provided by SAGE CTB, LLC. Guardian does not provide any services related to this program. SAGE CTB, LLC is not a subsidiary or an affiliate of Guardian. Guardian reserves the right to discontinue the College Tuition Benefit program at any time without notice. The College Tuition Benefit is not an insurance benefit and may not be available in all states.

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1, 2 and 3

DENTAL PLAN RATES - CHOICE PLAN					
Tier	Enrolled Employees	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	37	\$62.21	\$27,621	\$62.21	\$27,621
EE & SP	14	\$113.25	\$19,026	\$113.25	\$19,026
EE & CH	4	\$143.18	\$6,873	\$143.18	\$6,873
FAMILY	11	\$194.27	\$25,644	\$194.27	\$25,644
TOTAL	66		\$79,164		\$79,164

If you have determined that your group is subject to ACA regulations which require you to include pediatric dental essential health benefits, Guardian can provide these benefits. Please contact your local Sales Office for options.

This plan is currently offered for Insurance Class 1 and 3

VISION PLAN RATES -					
Tier	Enrolled Employees	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	24	\$12.42	\$3,577	\$12.42	\$3,577
EE & SP	4	\$21.32	\$1,023	\$21.32	\$1,023
EE & CH	3	\$21.75	\$783	\$21.75	\$783
FAMILY	5	\$35.07	\$2,104	\$35.07	\$2,104
TOTAL	36		\$7,488		\$7,488

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

LTD PLAN RATES				
CURRENT			RENEWAL	
Volume	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
\$195,931	\$0.190/\$100	\$4,467	\$0.190/\$100	\$4,467

This plan is currently offered for Insurance Class 1, 3 and 4

BASIC LIFE PLAN RATES					
CURRENT				RENEWAL	
Coverage	Volume	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
BASIC LIFE	\$1,120,000	\$0.120/\$1000	\$1,613	\$0.120/\$1000	\$1,613

This plan is currently offered for Insurance Class 1, 3 and 4

AD&D PLAN RATES					
CURRENT				RENEWAL	
Coverage	Volume	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
AD&D	\$1,120,000	\$0.020/\$1000	\$269	\$0.020/\$1000	\$269

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES		
EMPLOYEES	CURRENT	RENEWAL
Employee Age	Monthly Rate	Monthly Rate
15-29	\$0.055/\$1000	\$0.055/\$1000
30-34	\$0.063	\$0.063
35-39	\$0.094	\$0.094
40-44	\$0.166	\$0.166
45-49	\$0.257	\$0.257
50-54	\$0.389	\$0.389
55-59	\$0.617	\$0.617
60-64	\$1.032	\$1.032
65-69	\$1.686	\$1.686
70-74	\$2.728	\$2.728

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES (Continued)		
EMPLOYEES	CURRENT	RENEWAL
75-79	\$4.848	\$4.848
80-84	\$9.463	\$9.463
85-89	\$15.626	\$15.626
90-94	\$24.435	\$24.435
95-99	\$37.348	\$37.348

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES		
SPOUSE	CURRENT	RENEWAL
Employee Age	Monthly Rate	Monthly Rate
15-29	\$0.055/\$1000	\$0.055/\$1000
30-34	\$0.063	\$0.063
35-39	\$0.094	\$0.094
40-44	\$0.166	\$0.166
45-49	\$0.257	\$0.257
50-54	\$0.389	\$0.389
55-59	\$0.617	\$0.617
60-64	\$1.032	\$1.032
65-69	\$1.686	\$1.686
70-74	\$2.728	\$2.728
75-79	\$4.848	\$4.848
80-84	\$9.463	\$9.463
85-89	\$15.626	\$15.626
90-94	\$24.435	\$24.435
95-99	\$37.348	\$37.348

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES		
CHILD(REN)	CURRENT	RENEWAL
	Monthly Rate	Monthly Rate
CHILD(REN)	\$0.167/\$1000	\$0.167/\$1000

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY AD&D PLAN RATES					
Tier	Volume	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	\$1,750,000	\$0.032/\$1000	\$672	\$0.032/\$1000	\$672
SPOUSE	\$175,000	\$0.032	\$67	\$0.032	\$67
CHILD(REN)	\$25,000	\$0.032	\$10	\$0.032	\$10

MEMORANDUM

DATE: May 26, 2021

TO: Board of Law Library Trustees

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

RE: Review and Approval of Property & Liability Insurance

SUMMARY

Alliant is the Law Library’s insurance broker for its Property & Liability insurance program. Our policies are subject to annual renewal and are scheduled to renew on July 1, 2021. This coverage is currently provided through 5 different carriers and it includes: General Liability, Property, Difference in Conditions (Earthquake/Flood), Cyber Liability and Crime.

Our broker approached many of the same carriers as in previous years, with the same terms of coverage, however many declined to quote. Broker and staff recommend renewing with incumbent carriers for reasons outlined below.

Due to ongoing COVID-19 impacts on the insurance market, we have not received firm quotes or indications from incumbent carriers as of the date of this letter. However, based on internal communications our broker has been able to provide “not to exceed (NTE)” numbers for the Board’s consideration. The NTE’s would increase the overall insurance cost by 17%. Although within the proposed FY2022 budget, Staff and Broker feel that pending quotes (anticipated to be received within the next 2 weeks) is very likely to reduce this increase.

DISCUSSION

Our broker has prepared the attached letter for the Board explaining the state of the insurance market along with other information the Board may wish to consider in determining proper steps and actions for the upcoming renewal cycle.

Broker and staff recommend renewing with incumbent carriers at the same per occurrence limits and deductibles at cost not to exceed 17% of expiring premiums. This will allow us to establish: 1) a firm relationship with existing carriers; 2) secure competitive rates at a time when the market is hardening; and 3) a one year period to see how the market unfolds in the wake of COVID-19.



The table below summarizes the cost of each line of coverage as detailed in Alliant’s letter to the Board:

Line of Coverage	Limit*	Deductible	Current Carrier	Expiring Premium	NTE	\$Δ	%Δ
General Liability	\$25M	\$50K	PRISM	70,341	83,000	12,659	18%
Property	\$100M	\$25K	SPIP	44,902	58,000	13,098	29%
DIC	\$30M	5%,					
Primary \$10M		\$100K	Lloyd's of London	72,500	80,000	7,500	10%
\$20M xs \$10M		Min.	Lloyd's of London	38,500	42,000	3,500	9%
Cyber Liability	\$7M	\$10K	PRISM	2,250	4,500	2,250	100%
Crime	\$1M	\$2.5K	ACIP	1,575	1,900	325	21%
Total				230,068	269,400	39,332	17%

*Per occurrence

GENERAL LIABILITY

General liability covers third party liabilities including slip and falls, D&O, errors and omissions, employment practices.

In 2019, the Law Library joined the Public Risk Innovation, Solutions and Management (PRISM) which is a state-wide Joint Powers Insurance Authority consisting of 70% of all California Public Entities and Special Districts.

With PRISM, the Library has taken advantage not only of a competitive rate but also of other services including access to an employee training module. The program also provides a stipend for onsite employee safety trainings.

PROPERTY

Property coverage protects the building and its contents. This includes the equipment, furniture, books, etc. from fire, collapse or any other type of destruction.

In 2019, the Law Library joined Alliant’s Special Property Insurance Program (SPIP). SPIP was developed in the early 2000’s as a solution for smaller public entities that could not secure leverage in the standard markets due to their perceived “smaller size”.

DIFFERENCE IN CONDITIONS (DIC)

The DIC program provides coverage to the main Library building from excess physical damage resulting from an earthquake or flood.

The anticipated 19% increase this year is conservative and should be lower when firm quotes are received. Thanks to our broker’s efforts, we feel that we are still fiscally responsible while at the same time providing responsible emergency and contingency planning.



CYBER LIABILITY

Cyber liability provides coverage for technology based liabilities resulting from third-party security breaches, hacking, cyber extortion, and cyber business interruption. It also provides protection for privacy and multimedia claims.

By joining PRISM last year, the Library was able to reduce premiums by 70% from prior renewal period and at the same time increase the limit from \$1M to \$7M. The anticipated increase this year is still lower than the 2018-19 premium with a \$7M limit.

CRIME

In 2019, the Library joined Alliant's Crime Insurance Program (ACIP) and resulted in a 23% decrease in premiums. This year, the increase is expected to be conservatively at 21%.

OPTIONS

- A. Request that Alliant pursue obtaining quotes on different terms or from different carriers and continue this item until the June 2021 meeting.
- B. Request that Alliant obtain firm quotes from incumbent carriers and continue this item until the June 2021 meeting for consideration.
- C. Authorize the Executive Director to await firm quotes from incumbent carriers and bind all lines of coverages effective July 1, 2021 with the same limits and deductibles for a total premium not to exceed \$269,400.

RECOMMENDATION

Staff recommends that the Board authorize the Executive Director to bind coverage effective July 1, 2021 for a total premium not to exceed \$269,400 (Option C above).

Attached

- 1. Alliant's letter to the Board





May 19, 2021

Alliant Insurance Services, Inc.
333 South Hope Street
Suite 3750
Los Angeles, CA 90071

O 213 270 0145
CA License No. 0C36861

www.alliant.com

Marcelino Juarez
Los Angeles Law Library
301 West First Street
Los Angeles CA 90012

RE: 2021 – 2022 Insurance Renewal Updates

Dear Marcelino –

The insurance market is in its third consecutive year of a hard market and while there is always hope that it will begin leveling off, several events in California and around the globe are having an impact on the entire insurance market. Beyond the property markets challenges since 2017, due to some “nuclear” settlements that continue to be awarded by jury’s – the insurance market has not turned a profit in over 10 consecutive quarters leading to further tightening of capacity. Carriers continue to reduce limits, creating coverage gaps that need to be filled – and clients end up facing minimum premium pressures that causes pricing to increase.

Many carriers are no longer offering big limits of \$10M or more and we have seen many of those carriers only willing to provide limits of \$5M. Another contributing factor is Social Inflation, essentially what was worth \$1M four years ago has now trended to \$3M in today’s dollars. A good example of this is the value of \$1,000,000 in 1992 – when insurance requirements went to \$1M/\$2M – when one applies inflation and trends to 2021, that same \$1,000,000 is equivalent to \$1,750,000 in today’s dollars.

Adding an additional level of complexity to the equation is the weight underwriters put on data, more importantly quality data. Carriers are reviewing submission more closely which is resulting in slower turnaround times, thus delaying the delivery of renewal terms. When taking all of these factors into consideration and adding an unprecedented situation due to the COVID-19 pandemic – there are several layers of challenges impacting every public entity in the United States, particularly in California.

While the Law Library does not have the same exposures as other public entities, it is still a public entity. Below I will outline the projected, not to exceed estimates for the July 1 renewals. These projections are conservative, as we expect the final numbers to come in lower than outlined below:

General Liability:

In 2019, the Law Library joined the California State Association of Counties Excess Insurance Authority (CSAC-EIA), now rebranded as the Public Risk Innovation, Solutions and Management (PRISM) which is a state-wide Joint Powers Insurance Authority consisting of 70% of all California Public Entities and Special Districts. The Law Library's 2020 premium was \$70,341 – projected not to exceed premium for 2021 is \$83,000. This equates to an approximate increase of 18% - lower than the market average of 25%.

Alliant did re-approach many of the same carriers that have been approached the past two years. All respectfully declined to quote, stating that with the continued markets deterioration and lack of capacity that can be deployed, they would not be able to provide terms that are improved on the Library's current terms and placement.

Property:

In 2019, the Law Library joined Alliant's Special Property Insurance Program (SPIP). SPIP was developed in the early 2000's as a solution for smaller public entities that could not secure leverage in the standard markets due to their perceived "smaller size". The entire SPIP program is still being negotiated with the markets and terms have not yet been released. However, Alliant has been advised that when communicating with clients – to advise of an approximate 25% - 30% increase on the property renewals. The Law Library paid \$44,902 in 2020. The projected renewal premium from a not to exceed perspective is approximately \$58,000.

As with the liability placement, Alliant has re-approached several of the markets that it engaged in the past with the hope of accomplishing one of the following two things:

1. Provide an alternate to the current placement/carriers
2. Create enough leverage with other carriers, to keep any increase on the lower side of the projections and secure the best possible terms for the Law Library in terms of coverage, deductible and pricing.

Difference in Condition:

In 2019, the earthquake placement was entirely redesigned due to the lead carrier wanting an increase of 10% and a reduction in many of the sub-limits and coverage provided within the policy. Due to the fact that the Law Library purchases \$30M in limits, Alliant was able to secure coverage with the same terms and limits with a 4% decrease in premium. The challenge for this placement, other than market conditions is that the carriers for these lines of coverage are not releasing quotes more than 30 days prior to renewal. While the terms and formal quotes have not been received – Alliant has engaged the markets and pushed for some type of feedback to provide to the board. As of today, the market has advised that the increase will be less than 10% which is favorable considering that the DIC market typically follows the property market. All terms and conditions will remain the same.

Total 2020-21 premium for the DIC coverage was as follows:

- Primary \$10M - \$72,500
- \$20M xs \$10M - \$38,500

Projected premium for 2021-22 on the DIC coverage, on a not to exceed basis is:

- Primary \$10M - \$80,000
- \$20M xs \$10M - \$42,000

These projected premiums are contingent on no events occurring between now and renewal. Additionally, we do not expect to have the final, formal terms until June 1, 2021 at the earliest.

Cyber Liability:

The Cyber Liability market is by far the most challenged market in the entire insurance industry. For over a decade, cyber pricing has been very low while frequency of claims was climbing. Over the past 24 months – the severity of claims has also climbed drastically. As an example, global ransomware claims in 2018 were \$8Bn; \$11.5Bn in 2019 and \$20Bn in 2020. This has caused a massive amount of disruption as carriers have left the market entirely and those left are increasing their pricing by over 100% - and in some cases 300%. We are also experiencing limit reductions and deductible increases. The Law Library also joined the CSAC-EIA/PRISM cyber program in 2019. The program provides a \$7M per occurrence limit. This program is also currently being negotiated and final terms have not been received, however the pool has advise that the projected not to exceed premium would be between \$3,500 and \$4,500 for the annual premium. The Law Library's expiring premium is \$2,500.

Crime:

The Law Library also joined Alliant's Crime Insurance Program (ACIP) in 2019 and resulted in a 23% decrease to the Law Library. As of today, the program is still being negotiated, however we have been advised that for budgeting purposes – to expect a not to exceed increase of 10%. 2020 premium was \$1,575, the projected increase for 2021 results in a renewal premium of \$1,850.

Alliant's message to the board: While not entirely thrilled by the current state of the market – the initial feedback on the Law Library's renewal is right in line or slightly below the current market condition. While other carriers were re-approached this year, it is our recommendation that the programs be heavily marketed every other year – preferably every three years to allow the carriers to build comfort in the organization's exposure and want to stay on the account long term. Based on the heavy marketing that was performed last year and the current market conditions, we would recommend that coverage be renewed with the incumbent carriers. Despite that, some carriers were re-approached and all were unwilling to quote or they declined as they could not compete with the current placements.

We hope to have final numbers by the first week in June, but would expect the final numbers to go down in cost and not up.

Regards,

Robert Lowe
First Vice President
213-270-0145

AGENDA ITEM 4

DISCUSSION ITEMS

- 4.1 Review of Operating Budget FY 21-22
- 4.2 Staff Presentation Regarding Brown Bag Class Series

MEMORANDUM

DATE: May 26, 2021

TO: Board of Trustees

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

RE: Review of Operating Budget FY 2021-22

SUMMARY AND BACKGROUND INFORMATION

The Board of Trustees is asked to review the proposed fiscal year 2021-2022 budget, ask questions, discuss and provide direction to Staff. A final budget proposal will be presented at the June Board Meeting for approval.

The Fiscal Year 2022 Budget and Financial Planning Subcommittee (Finance Committee) met to review and discuss the preliminary FY2022 Budget information compiled by staff. Information presented included Income and Expense Operations Summary, Cash Flow, Potential Additional Costs and Revenue Options, and a listing of proposed capital expenditures. On May 20, 2021 the Committee discussed each of these items and the overall budget, as well as the short-term and long-term financial picture for the Law Library and recommended approval of the budget as now presented (attached).

The recommendation is based upon a few key underlying principles:

1. The current COVID-19 crisis has negatively impacted revenues and created extreme uncertainty with respect to future revenues (and expenses). However, the crisis has also created heightened demand and need for the Law Library's services. Given these circumstances, the Law Library is closely monitoring filing fees and court operations and lobbying the State for supplemental funding.
2. Meanwhile, the Law Library has adequate reserves to fund the proposed deficit and still be prepared for potential future financial needs. The recommendation of the Executive Director and the Finance Committee is therefore not to make major cuts to service levels unless and until the fiscal situation stabilizes and it appears that such cuts are still necessary.
3. Accordingly, the proposed operating budget presented here would result in a significant deficit and an expenditure of cash and reserves.
 - a. Discounting non-cash items such as depreciation, the operating budget generates negative cash flow of approximately \$1.3M.
 - b. The proposed capital budget anticipates spending \$1.4M from reserves. However, the capital budget includes more than \$1M deferred from fiscal years 2014 through 2021, with \$1M of the cost to be funded by



remaining monies from the State's 2018 one-time funding (OTF) allocation.

- c. In total, this will result in an overall negative cash flow of \$2.7M for FY2022, with nearly \$1.4M of that funded via OTF monies and the balance taken from reserves.
4. Although we saw another decrease this fiscal year due to COVID-19, civil filing fees are projected to come in \$200K higher next year (FY22) based upon current trends and reopening plans.
5. The proposed budget incorporates, but tracks separately, One Time Funding (OTF).

In short, the proposed budget incorporates an assumption that civil filing fees have stabilized and are expected to slightly increase despite the ongoing COVID-19 pandemic. However, it also incorporates significant cost increases that are beyond our control.

Attached for your consideration are:

1. the proposed FY2022 budget, including capital costs;
2. the projected FY2022 cash flows; and
3. a memorandum describing changes that are included in the proposed budget, and discussing additional Cost and Revenue Options.

A brief summary of significant items follows here:

BUDGET PROCESS AND OVERVIEW

The budgeted FY 2022 Net Income before Extraordinary Income (NIBEI) and Expense is presented at a net loss of almost \$2M and a negative cash loss of approximately \$1.2M, which is a step back as compared to the current year's NIBEI net loss of \$1.8M and projected cash gain of approximately \$1M. This step back is largely and primarily due to the rollover of capital expenditures and budgeting to fill existing vacancies in or before FY22.

Changes in Expenditures: As part of the budgeting process, each of the operating departments was requested to evaluate trends and developments affecting departmental budgets, propose and predict any changes in expenses. All proposed reductions were discussed and evaluated. Except as noted in the OTF budget and the attached Memorandum regarding Costs and Revenue Options, no material budget augmentations or reductions were proposed.

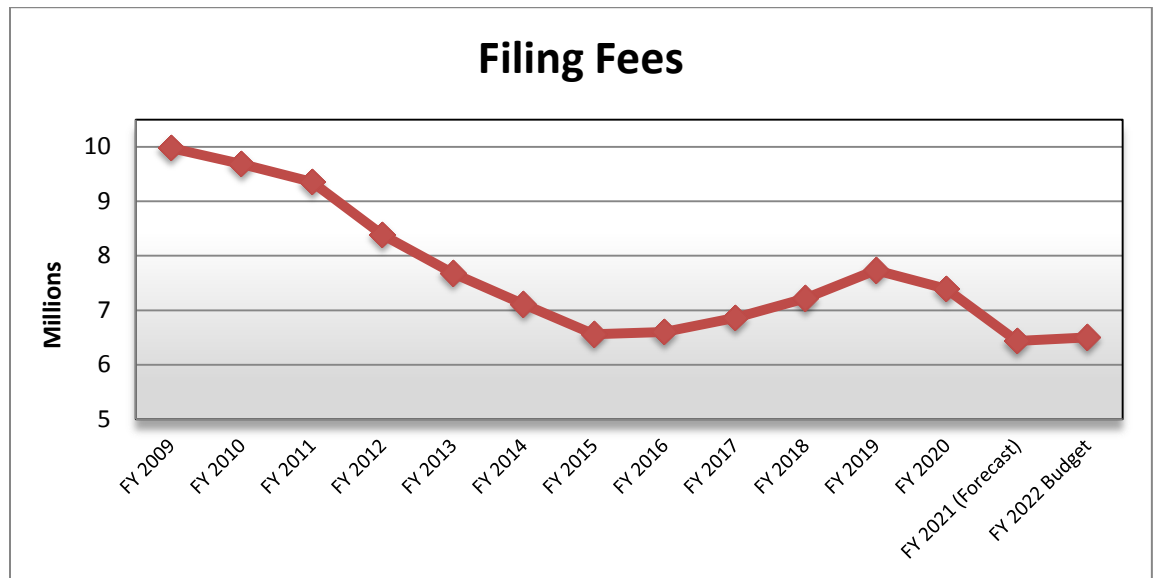
Cost Increases: Each year the Law Library experiences increased costs beyond our control. This year, those rising costs include health insurance, retirement costs, utilities, security costs and collection costs due to inflation. Details of these expenses can be found in the attached memo regarding Costs and Revenue Options.

FILING FEES

The primary reason for the negative net operating income is the de-stabilization created by COVID-19 on the civil filing fees revenue stream. From FY 2009, L.A. Superior Court civil filing fees decreased from \$9,978,807 to \$6,560,373 at the end of FY 2015. After FY2016, filing fee revenues increased slightly. For FY2021 we are now projecting to be



below last year's actuals by \$950K. This year's court fee revenue was budgeted conservatively at \$6.5M, as court fees have gradually increased. The following chart provides a visual of the trend in filing fees since FY2009.



CAPITAL EXPENDITURES

Proposed capital expenditures are presented totaling \$1.4M (see attached) of which \$1M are carryover projects from prior years (adjusted to current cost estimates). The Committee concurred that the recommended capital expenditures were necessary for health and safety reasons, to sustain existing operations, to complete pending projects and to appropriately utilize the remaining OTF from the State.

CASH FLOW

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2022 are projected to be \$8.7M; a net decrease of \$2.9M over the projected FY 2021 (primarily deferred capital projects). In addition to the \$8.7M, the Library holds a \$2.3M trust fund with CalPERS CERBT and a \$6.2M investment with UBS. However, the Library also holds accrued unfunded liabilities for employee benefit future obligations. As of the latest evaluation reports, the Library also has a total Net OPEB Liability is \$4.7M and a total Unfunded Accrued Pension Liability of \$3.3M.

FOLLOW UP

As always, we will provide monthly reports throughout the fiscal year, as well as a more in depth first quarter budget review.

RECOMMENDATION

With the support of the Budget Committee, Staff recommends that the Board approve the proposed budget in concept and schedule the budget, and any implementing documents, for consideration and final approval on the consent calendar at the June meeting.



If the Board would like further discussion, changes, analysis or calculation, then Staff will bring back any requested items at the June 2021 Board meeting for discussion and approval.



**BUDGET AND FINANCE COMMITTEE
POTENTIAL ADDITIONAL CUTS, COSTS AND REVENUE OPTIONS FOR FY22 BUDGET**

1. ALREADY INCLUDED IN THE FY22 BUDGET

a. Court fee revenue projection.

Filing Fee revenue is increasing, however the exact – or even rough – numbers are currently unknown. Revenue will depend on the duration of limitations on court service, restrictions on individual activity, overall economic conditions and unemployment and the number of fee waivers granted. Each of these has a major impact on civil filing fees. For now, we have projected an average annual increase of approximately 3.7% as compared to current year, roughly equivalent to the level of March and April of 2021 continued through the next fiscal year.

ITEM	NOTES	FY21 Actual/Forecast	FY22 Revenue	Net
Civil Filing Fees	As stated above	6,267,208	6,500,000	\$233K Inc

b. Other revenue Increases

Parking is expected to increase from a FY21 projected income of \$264K to \$450K for FY22. This is a rough estimate only and is based upon further court reopening and expanded activity in downtown. It is still expected to be substantially lower than prior years due to ongoing limitations on activity and increased remote court appearances.

c. Cost increases:

ITEM	NOTES	FY21 Forecast	FY22 Cost	Increase
Retirement	<p>a. Our regular pension costs increased slightly and our projected payroll also increased as we expect to fill vacancies.</p> <p>b. Since 2015, each year we must also include a non-cash pension expense representing LALL's portion of the overall pension liability for our CalPERS pool. The auditors calculated this at year end based on the latest CalPERS actuarial valuation for our agency. The valuation is based on myriad factors and is particularly sensitive to the rate of CalPERS's investment return. As a result, it is not possible to predict in advance and fluctuates significantly year to year.</p>	583,099	661,097	78K
		\$1M	\$100K	

Health & Dental	The increase is based on increased rates and conservative assumptions about employee coverage selections	598,884	648,810	49K
Collection	Inflation is approximately 7% for non-contracted materials and 2% for contracted materials	2,044,023 Print 596,225 ERS	2,123,189 Print 647,815 ERS	Approx. 130K
Security	Due to queueing, mask requirements, etc, at least 2 security personnel are required at all times	147,548	199,784	\$56K Inc

d. Additional Personnel or Open Positions

New Positions:

Additional Part Time Facilities Clerk: **\$18,720 plus benefits.** We have one FT Facilities Clerk. Due to increased cleaning and sanitization requirements during the day, there is more work than can be done by this one position. A new PT Facilities Clerk position is therefore included in the budget. (Note: Hopefully, the additional cleaning requirements will abate. At that point, the current FT Facilities Clerk may still be needed to assist with pending capital projects.)

We recommend replacing the retired PT Branch Assistant with a PT Library Associate. Although a slightly higher level position, there is no cost to this change due to the difference between entry level salary in the new position vs longer tenure in the now-retired position.

Higher pay:

\$37,000 plus benefits. We are also budgeting for slightly higher salaries for certain open positions where recruitment has been difficult or the market has changed.

e. Other Expense Reductions:

Reduced travel costs for conferences: **\$3,100** Travel is still not recommended at this time. Some events have been converted to online.

Reduced Utilities & Maintenance: Increased ventilation is no longer required. Projected costs have decreased by approximately **\$117K.**

2. ADDITIONAL ITEMS NOT INCLUDED IN THE FY21 BUDGET

a. State Funding:

We are optimistic that the Legislature will provide supplemental one-time funding in FY22. Although there have been positive indications regarding a \$16.5M statewide allocation, we will not know definitively until June. LALL's share of such funding would be approximately \$3M. This amount has not been included in the proposed budget.

Should LALL receive at least \$1M in state funding, the MOU would then require a 2% bonus for represented staff. The cost of such a bonus for both represented and unrepresented staff would be approximately \$60,000.

a. Recommended additional cuts/savings:

Furlough: One Week Furlough: **\$40-50,000**. Should LALL *not* receive supplemental funding from the State, we would recommend a furlough. In prior years, the Law Library implemented furloughs, stopped in FY17 and then implemented again in FY21.

Reduce Wolters Kluwer holdings/Cheetah database: Up to **\$75,000** Currently, we spend approximately \$264K on Wolters Kluwer print and Cheetah database (current contract set to expire 12/2021). The content with WK could be cut back substantially without significant impact on the Collection because there are other titles/publishers who provide comparable content. However, the true savings amount is unknown at this time as the pricing depends on volume (with lower discounts as we reduce the volume purchased) plus digital content pricing is non-linear.

b. Recommended additional expenses

Fines Forgiveness: Many public libraries have implemented one-time fine forgiveness programs or eliminated fines altogether. See https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220HR31 and <https://www.npr.org/2019/11/30/781374759/we-wanted-our-patrons-back-public-libraries-scrap-late-fines-to-alleviate-inequi>. This topic is currently under discussion by the management team and could have a budget impact from \$10-40K, depending on the policy decisions. Any change in policy would be brought to the Board for review prior to implementation.

c. Additional potential cuts **not recommended**:

Eliminate Lexis Advance: Approx. **\$200,000**. Lexis Advance database: \$195,000 maximum (current contract set to expire 9/30/24)) This cut would either require justification for an early contract termination or would not be realizable for several years. Many patrons prefer Lexis to Westlaw, but the content is largely overlapping. This cut is not recommended though because the Matthew Bender practice guides are used frequently, have no comparable replacement from another publisher and would be expensive and less useful in print.

Cancel maintenance of print collection at Torrance Branch: maximum **\$14,700**. This cut would not include Lexis print titles as these are sustained at minimal cost as complement to new Lexis Digital e-books subscription. Although patrons enjoy using print materials at Torrance Branch, any materials considered for cancellation would still be available in electronic format (Westlaw, Lexis, CEB OnLaw, EBSCO Nolo).

Eliminate Earthquake Insurance: **\$105K+ savings** Increased risk due to potential for earthquakes in CA. In the event of a major earthquake, we would be dependent on state or federal funding to rebuild.

Reductions in Temporary Employment: **\$10,000** Continuous staffing of reference desk, circulation desk and remote locations depends upon our bank of temporary staffing (retirees, former employees, etc) and extra hours for existing part-time employees. This additional roster allows the Law Library to maintain staffing during All Staff meetings, vacations, jury duty and other planned and unplanned absences. Cutting this staffing is not recommended as the cost savings is not sufficient to warrant the resulting public perception of unreliability caused by having intermittent, unplanned closures of the public counters.

Reduce Landscape Maintenance: **\$18,000** Maintain landscaping on a sprinkler maintenance & repair basis only. Trash, weeds, etc, would accumulate and plants would not be trimmed or replaced.

Eliminate Advertising: **\$5,950** We could limit or eliminate external organizational event sponsorships. However, this is a relatively small expense that promotes visibility of the Law Library and good relations with our partners. In other words, it is a small investment that helps cement the partnerships that provide many productive and important programs for our patrons.

				Original Budget 2021	Amended Budget 2021	OTF Amended 2021	Budget 2022	OTF Budget 2022	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) Amended Budget
	2018	2019	2020							
Summary:										
Income										
L.A. Superior Court Fees	7,219,802	7,734,201	7,394,973	6,274,657	6,267,208	0	6,500,000	0	232,792	3.7%
Interest	63,869	162,604	181,830	132,000	65,227	0	63,733	0	(1,494)	-2.3%
Parking	666,265	638,848	534,848	525,000	264,689	0	450,000	0	185,311	70.0%
Library Services	660,935	585,549	503,906	538,253	356,798	0	404,753	0	47,955	13.4%
Total Income	8,610,872	9,121,202	8,615,557	7,469,910	6,953,922	0	7,418,486	0	464,564	6.7%
Expense										
Staff	3,755,846	3,765,298	4,681,213	4,664,971	4,222,182	150,614	4,730,470	215,517	508,288	12.0%
Library Materials	1,808,061	1,910,800	1,844,791	2,044,021	2,044,023	0	2,123,189	0	79,166	3.9%
Library Materials Transferred to Assets	(1,808,061)	(1,910,800)	(1,844,791)	(2,044,021)	(2,044,023)	0	(2,123,189)	0	(79,166)	3.9%
Electronic Resource Subscriptions (ERS)	658,347	593,946	552,484	614,398	596,225	0	647,815	0	51,590	8.7%
Facilities	820,282	898,036	793,770	845,445	924,195	4,514	931,176	0	6,981	0.8%
Technology & Data	134,061	130,036	145,860	158,699	146,820	0	147,763	0	943	0.6%
General	66,361	82,170	150,971	104,610	39,468	12,010	67,840	7,304	28,372	71.9%
Professional Development	17,771	50,509	20,376	20,958	10,453	1,340	17,279	4,092	6,826	65.3%
Communications & Marketing	4,927	12,735	10,879	75,823	5,147	0	9,224	11,756	4,077	79.2%
Travel & Entertainment	730	377	269	1,687	108	0	899	0	791	731.3%
Professional Services	60,284	77,565	87,345	110,068	44,400	3,600	49,886	103,090	5,486	12.4%
Depreciation	2,733,570	2,646,441	2,588,465	2,579,049	2,557,308	0	2,491,136	0	(66,172)	-2.6%
Total Expenses	8,252,179	8,257,113	9,031,633	9,175,707	8,546,306	172,078	9,093,487	341,759	547,181	6.4%
Net Income (Loss)	358,693	864,089	(416,076)	(1,705,797)	(1,592,384)	(172,078)	(1,675,001)	(341,759)	(82,617)	5.2%
Investment Gain (Loss) ¹	(12,564)	223,954	208,736	90,000	18,832	0	20,000	0	1,168	6.2%
Extraordinary Income	0	3,543,270	0	0	1,354,174	0	0	0	(1,354,174)	-100.0%
Extraordinary Expense	0	0	0	0	0	0	0	0	0	0.0%
Net Income Including Extraordinary Items	346,128	4,631,312	(207,340)	(1,615,797)	(219,378)	(172,078)	(1,655,001)	(341,759)	(1,435,623)	654.4%
Capitalized Expenditures	6,197	258,899	0	1,232,800	15,000	300,000	330,000	1,142,800	315,000	2100.0%
Net Income After CapEx	339,931	4,372,413	(207,340)	(2,848,597)	(234,378)	(472,078)	(1,985,001)	(1,484,559)	(1,750,623)	746.9%

				Original Budget 2021	Amended Budget 2021	OTF Amended 2021	Budget 2022	OTF Budget 2022	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) Amended Budget
	2018	2019	2020							
Detailed Budget:										
Income:										
L.A. Superior Court Fees	7,219,802	7,734,201	7,394,973	6,274,657	6,267,208	0	6,500,000	0	232,792	3.7%
Interest:										
Interest - LAIF	5,079	8,787	7,665	7,500	2,899	0	1,825	0	(1,074)	-37.0%
Interest - General Fund	54,052	147,379	168,469	120,000	60,090	0	60,000	0	(90)	-0.1%
Interest - Deposit Fund	4,738	6,438	5,696	4,500	2,238	0	1,908	0	(330)	-14.7%
Subtotal	63,869	162,604	181,830	132,000	65,227	0	63,733	0	(1,494)	-2.3%
Parking:										
Parking	666,265	638,848	534,848	525,000	264,689	0	450,000	0	185,311	70.0%
Subtotal	666,265	638,848	534,848	525,000	264,689	0	450,000	0	185,311	70.0%
Library Services:										
Annual Designation Fee	4,713	2,843	1,966	2,348	1,766	0	1,155	0	(611)	-34.6%
Annual Members Fee	210,440	184,861	156,162	168,554	105,796	0	115,813	0	10,017	9.5%
Course Registration	25,717	29,243	27,547	22,641	25,596	0	21,717	0	(3,879)	-15.2%
Copy Center	45,262	42,859	32,272	40,000	41	0	16,150	0	16,109	39099.0%
Document Delivery	16,144	18,456	14,829	17,200	7,280	0	8,000	0	720	9.9%
Fines	49,922	39,538	25,853	31,150	6,726	0	21,000	0	14,274	212.2%
Miscellaneous	64,839	73,555	51,639	46,060	29,323	0	32,000	0	2,677	9.1%
Room Rental	67,779	35,421	15,252	35,000	0	0	18,000	0	18,000	0.0%
Book Replacement	520	1,785	1,010	0	375	0	0	0	(375)	-100.0%
Forfeited Deposits	17,735	501	17,186	20,000	29,895	0	15,000	0	(14,895)	-49.8%
Friends of Law Library	145,000	140,000	145,000	145,000	145,000	0	145,000	0	0	0.0%
Grants	0	0	0	0	0	0	0	0	0	0.0%
Vending	406	330	133	300	0	0	918	0	918	0.0%
Special Events Income	12,459	16,157	15,056	10,000	5,000	0	10,000	0	5,000	100.0%
Subtotal	660,935	585,549	503,906	538,253	356,798	0	404,753	0	47,955	13.4%
Total Income	8,610,872	9,121,202	8,615,557	7,469,910	6,953,922	0	7,418,486	0	464,564	6.7%
Expenses:										
Staff:										
Salaries (FT)	2,216,809	2,215,051	2,463,766	2,577,618	2,289,922	125,827	2,496,768	161,224	206,846	9.0%
Staff Vacancy Offset (FT)	0	0	0	(52,581)	(26,735)	0	(53,160)	0	(26,425)	98.8%
Salaries (PT)	241,583	290,236	278,352	291,285	181,795	9,517	277,741	11,573	95,946	52.8%
Staff Vacancy Offset (PT)	0	0	0	(5,940)	(2,970)	0	(5,786)	0	(2,816)	94.8%
Social Security	141,734	144,107	157,730	163,448	162,177	0	167,996	0	5,819	3.6%
Medicare	34,258	35,031	38,563	39,285	40,305	0	40,378	0	73	0.2%
Retirement	0	0	489,201	580,798	583,099	0	661,097	0	77,998	13.4%
Pension Exp (Actuarial)	319,391	373,994	559,918	0	0	0	100,000	0	100,000	0.0%
Pension Exp (Acctg)	0	111	0	0	0	0	0	0	0	0.0%
Health Insurance	355,007	431,996	459,773	556,736	529,997	0	575,898	0	45,902	8.7%
Disability Insurance	4,951	4,505	4,193	5,479	4,981	0	5,120	0	139	2.8%

				Original Budget	Amended Budget	OTF Amended	Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2018	2019	2020	2021	2021	2021	2022	2022	relative to Amended Budget	(Dec) Amended Budget
Dental Insurance	59,169	59,432	61,700	74,663	68,887	0	71,912	0	3,024	4.4%
Vision Insurance	6,351	6,209	5,891	7,905	7,158	0	8,137	0	979	13.7%
Life Insurance	842	1,658	1,982	2,153	2,110	0	2,214	0	103	4.9%
Vacancy Benefits Offset	0	0	0	0	0	0	0	0	0	0.0%
Workers Compensation Insurance	42,860	42,130	39,372	38,917	34,431	0	29,351	0	(5,080)	-14.8%
Unemployment Insurance	2,464	5,436	4,862	8,000	5,569	0	10,000	0	4,431	79.6%
Temporary Employment	0	11,005	26,031	41,204	9,013	15,270	11,804	42,720	2,792	31.0%
Recruitment	3,367	1,837	5,638	6,000	6,000	0	6,000	0	0	0.0%
Accrued Sick Expense	4,901	4,153	(22,350)	5,000	5,000	0	5,000	0	0	0.0%
Accrued Vacation Expense	20,616	17,047	40,109	40,000	40,000	0	35,000	0	(5,000)	-12.5%
OPEB Expense	277,197	100,748	43,434	260,000	260,002	0	260,000	0	(2)	0.0%
TMP	11,077	7,354	9,600	10,000	6,648	0	10,000	0	3,352	50.4%
Payroll and Benefit Administration	13,271	13,257	13,448	15,000	14,792	0	15,000	0	208	1.4%
Total - Staff	3,755,846	3,765,298	4,681,213	4,664,971	4,222,182	150,614	4,730,470	215,517	508,288	12.0%
Library Materials:										
American Continuations	1,443,987	1,455,010	1,442,820	1,578,200	1,578,200	0	1,628,784	0	50,584	3.2%
American New Orders	16,349	41,483	23,751	22,000	22,245	0	23,802	0	1,557	7.0%
Branch Continuations	21,928	18,065	16,908	19,576	19,576	0	20,656	0	1,080	5.5%
Branch New Orders	0	0	0	245	0	0	262	0	262	0.0%
Commonwealth Continuations	106,749	125,152	114,584	145,000	145,000	0	152,088	0	7,088	4.9%
Commonwealth New Orders	722	724	1,172	1,000	1,000	0	1,070	0	70	7.0%
Foreign Continuations	98,321	106,860	99,588	135,000	135,000	0	144,390	0	9,390	7.0%
Foreign New Orders	1,138	991	2,092	2,000	2,000	0	2,140	0	140	7.0%
International Continuations	106,317	145,995	118,164	120,000	120,000	0	127,525	0	7,525	6.3%
International New Orders	612	1,262	1,234	2,000	2,001	0	2,141	0	140	7.0%
General/Librarianship Continuations	11,875	15,057	23,760	18,000	18,000	0	19,260	0	1,260	7.0%
General/Librarianship New Orders	63	202	716	1,000	1,000	0	1,070	0	70	7.0%
Subtotal	1,808,061	1,910,800	1,844,791	2,044,021	2,044,023	0	2,123,189	0	79,166	3.9%
Library Materials Transferred to	(1,808,061)	(1,910,800)	(1,844,791)	(2,044,021)	(2,044,023)	0	(2,123,189)	0	(79,166)	3.9%
Assets										
Electronic Resource Subscriptions (ERS)	658,347	593,946	552,484	614,398	596,225	0	647,815	0	51,590	8.7%
Facilities:								5%		
Repair & Maintenance	24,675	75,523	15,919	51,500	49,376	0	50,000	0	624	1.3%
Building Services	11,646	16,280	23,107	24,988	21,508	0	21,324	0	(184)	-0.9%
Cleaning Supplies	12,206	11,559	13,142	9,646	5,303	0	16,980	0	11,677	220.2%
Electricity & Water	121,164	124,809	126,277	131,000	188,064	0	130,000	0	(58,064)	-30.9%
Elevator Maintenance	11,769	14,410	10,684	8,694	11,592	0	2,898	0	(8,694)	-75.0%
Heating & Cooling	39,674	54,983	52,456	46,900	109,261	0	50,814	0	(58,447)	-53.5%
Insurance	237,731	247,804	220,280	254,282	250,117	0	281,060	0	30,944	12.4%

				Original Budget	Amended Budget	OTF Amended	Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2018	2019	2020	2021	2021	2021	2022	2022	relative to Amended Budget	Amended Budget
Janitorial Services	104,090	110,179	117,053	117,888	120,220	0	121,428	0	1,208	1.0%
Landscaping	15,000	15,000	15,000	18,000	21,186	0	19,500	0	(1,686)	-8.0%
Security	198,961	199,839	168,113	149,784	143,034	4,514	199,784	0	56,750	39.7%
Room Rental Expenses	21,438	4,337	3,952	14,000	0	0	9,000	0	9,000	0.0%
Special Events Expenses	11,444	11,769	18,969	9,842	1,141	0	17,000	0	15,859	1389.9%
Furniture & Appliances (<3K)	4,535	558	2,465	0	145	0	2,520	0	2,375	1643.7%
Equipment (<3K)	1,033	5,612	2,002	850	850	0	2,000	0	1,150	135.2%
Building Alterations (<3K)	0	0	0	2,000	0	0	2,500	0	2,500	0.0%
Delivery & Postage	2,869	3,330	2,267	3,155	1,784	0	2,208	0	424	23.8%
Kitchen supplies	2,046	2,046	2,084	2,916	616	0	2,160	0	1,544	250.7%
Subtotal	820,282	898,036	793,770	845,445	924,195	4,514	931,176	0	6,981	0.8%
Technology:										
Software Maintenance	21,028	15,965	20,979	24,922	23,413	0	24,110	0	697	3.0%
Hardware Maintenance	20,380	22,007	22,231	24,305	25,133	0	28,884	0	3,751	14.9%
Software (<\$3k)	7,691	2,797	1,041	8,412	1,936	0	2,004	0	68	3.5%
Hardware (<\$3k)	2,471	5,484	3,441	4,116	7,371	0	960	0	(6,411)	-87.0%
Computer Supplies	0	365	485	1,032	516	0	0	0	(516)	-100.0%
Integrated Library System	51,809	54,218	56,820	57,468	57,825	0	58,525	0	699	1.2%
Telecommunications	30,312	28,729	35,347	30,528	26,548	0	21,600	0	(4,948)	-18.6%
Tech & Data - Misc	215	0	29	0	0	0	400	0	400	0.0%
Services	156	471	859	5,976	4,079	0	600	0	(3,479)	-85.3%
Online Service Providers	0	0	4,626	1,940	0	0	10,680	0	10,680	0.0%
Subtotal	134,061	130,036	145,860	158,699	146,820	0	147,763	0	943	0.6%
General:										
Bank Charges	8,018	6,230	6,525	8,000	6,825	0	7,000	0	175	2.6%
Bibliographical Services	9,750	10,115	10,504	10,500	10,502	0	10,920	0	418	4.0%
Binding	0	0	20,322	0	0	0	0	0	0	0.0%
Board Expense	805	1,097	1,334	1,440	37	0	720	0	684	1872.6%
Staff meals & events	2,882	9,707	8,453	8,800	2,874	0	9,000	0	6,126	213.2%
Supplies - Office	19,565	22,119	16,555	36,230	4,680	0	15,000	800	10,320	220.5%
Supplies - Library materials	8,887	9,349	9,043	9,000	9,009	0	9,000	0	(9)	-0.1%
Stationery, business cards, etc.	541	362	683	500	0	0	500	0	500	0.0%
Grant Application Expenses	0	0	0	0	0	0	0	0	0	0.0%
Copy Center Expense	14,256	18,258	18,597	19,540	3,778	0	13,000	0	9,222	244.1%
General - Misc	978	3,613	45,497	2,000	1,000	0	2,000	0	1,000	100.0%
Course Registration	0	604	12,691	8,100	0	12,010	0	6,504	0	0.0%
Friends of Law Library	678	715	768	500	764	0	700	0	(64)	-8.4%
Subtotal	66,361	82,170	150,971	104,610	39,468	12,010	67,840	7,304	28,372	71.9%
Professional Development:										
Travel	6,044	3,603	6,523	5,360	0	0	3,445	0	3,445	0.0%
Meals	107	221	61	0	0	0	0	0	0	0.0%

				Original Budget 2021	Amended Budget 2021	OTF Amended 2021	Budget 2022	OTF Budget 2022	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) Amended Budget
	2018	2019	2020							
Incidental and miscellaneous	75	399	0	0	0	0	0	0	0	0.0%
Membership dues	6,695	44,487	10,008	8,090	6,745	1,340	6,750	4,092	5	0.1%
Registration fees	4,353	1,798	3,784	7,508	3,708	0	7,084	0	3,376	91.0%
Educational materials	497	0	0	0	0	0	0	0	0	0.0%
Subtotal	17,771	50,509	20,376	20,958	10,453	1,340	17,279	4,092	6,826	65.3%
Communications & Marketing:										
Services	2,042	1,890	0	34,573	32	0	24	456	(8)	-24.9%
Collateral materials	2,386	7,484	5,146	32,750	1,800	0	3,250	8,300	1,450	80.6%
Advertising	500	3,245	5,733	8,500	3,315	0	5,950	3,000	2,635	79.5%
Trade shows & Outreach	0	116	0	0	0	0	0	0	0	0.0%
Subtotal	4,927	12,735	10,879	75,823	5,147	0	9,224	11,756	4,077	79.2%
Other Travel										
Travel	0	0	0	0	0	0	0	0	0	0.0%
Meals	0	0	0	0	0	0	0	0	0	0.0%
Entertainment	0	0	0	0	0	0	0	0	0	0.0%
Ground transportation & mileage reiml	730	377	269	1,687	108	0	899	0	791	731.3%
Incidental travel expenses	0	0	0	0	0	0	0	0	0	0.0%
Subtotal	730	377	269	1,687	108	0	899	0	791	731.3%
Professional Services										
Accounting	23,736	21,440	23,990	23,049	20,455	0	22,890	0	2,435	11.9%
Consulting Services	33,808	34,629	34,755	35,795	23,945	0	21,996	0	(1,949)	-8.1%
Legal	595	19,132	28,350	48,224	0	2,025	5,000	95,790	5,000	0.0%
Other	2,146	2,364	250	3,000	0	1,575	0	7,300	0	0.0%
Subtotal	60,284	77,565	87,345	110,068	44,400	3,600	49,886	103,090	5,486	12.4%
Depreciation:										
Depreciation - Library Materials	2,441,162	2,369,742	2,305,835	2,248,369	2,237,045	0	2,141,594	0	(95,451)	-4.3%
Depreciation Exp - FF&E	292,407	276,699	282,630	330,680	320,263	0	349,542	0	29,279	9.1%
Subtotal	2,733,570	2,646,441	2,588,465	2,579,049	2,557,308	0	2,491,136	0	(66,172)	-2.6%
Total Expense	8,252,179	8,257,113	9,031,633	9,175,707	8,546,306	172,078	9,093,487	341,759	547,181	6.4%
Net Income Before Extraordinary Items	358,693	864,089	(416,076)	(1,705,797)	(1,592,384)	(172,078)	(1,675,001)	(341,759)	(82,617)	5.2%
Investment Gain (Loss) ¹	(12,564)	223,954	208,736	90,000	18,832	0	20,000	0	1,168	6.2%
Extraordinary Income	0	3,543,270	0	0	1,354,174	0	0	0	(1,354,174)	-100.0%
Extraordinary Expense	0	0	0	0	0	0	0	0	0	0.0%
Net Income Including Extraordinary Items	346,128	4,631,312	(207,340)	(1,615,797)	(219,378)	(172,078)	(1,655,001)	(341,759)	(1,436,790)	(1)

				Original Budget 2021	Amended Budget 2021	OTF Amended 2021	Budget 2022	OTF Budget 2022	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) Amended Budget
	2018	2019	2020							

Capital Expenditures:

Furniture / Appliances (>3k)	0	3,352	0	0	0	0	10,000	0	10,000	0.0%
Electronics / Computer Hardware (>3k)	0	30,789	0	142,800	0	120,000	15,000	202,800	15,000	0.0%
Exterior Building Repairs/ Improvements (>3k)	6,197	191,959	0	65,000	15,000	0	130,000	0	115,000	766.7%
Interior Improvements / Alterations (>3k)	0	32,800	0	910,000	0	180,000	130,000	870,000	130,000	0.0%
Computer Software	0	0	0	115,000	0	0	45,000	70,000	45,000	0.0%
Total - Capitalized Expenditures	6,197	258,899	0	1,232,800	15,000	300,000	330,000	1,142,800	315,000	2100.0%

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

Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/22

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
Public Copiers	Electronics / Computer Hardware >3K	8/1/2021	80,000	Yes	3318003	33	
Briefs Repository Update/Scanning Software	Computer Software	1/1/2022	50,000	Yes	330F-001	33	
Members Automated Parking Module	Computer Software	1/1/2022	20,000	Yes	330F-003	33	
Expanded Computer Lab Laptops	Electronics / Computer Hardware >3K	1/1/2022	22,800	Yes	330F-004	33	
Accounting Software	Computer Software	1/1/2022	45,000	Yes		33	
eBranch 2.0 System Updates	Electronics / Computer Hardware >3K	9/1/2021	30,000	No	250F-002	33	
MicroFiche PC Print Station	Electronics / Computer Hardware >3K	8/1/2021	15,000	No		33	
Elevators Modernization	Interior Improvements / Alterations >\$3K	5/1/2022	500,000	Yes	3914001	39	Budgeted Capital Expenditure
Security Cameras	Electronics / Computer Hardware >3K	9/1/2021	70,000	Yes	3918003	39	Security Cameras includes all camera hardware and installation of data line
Security System for Building	Interior Improvements / Alterations >\$3K	9/1/2021	80,000	Yes	390F-003	39	New security monitoring system
Building Public Address System	Interior Improvements / Alterations >\$3K	9/1/2021	60,000	Yes	390F-006	39	Interior Building PA System to replace current outdated system
Public Restroom Reconfiguration & Repairs: Improve access in public restrooms.(includes design consultant)	Interior Improvements / Alterations >\$3K	12/1/2021	80,000	Yes	3919001	39	Budgeted Capital Expenditure
Staff Parking Gate/Curtain	Exterior Building Repairs/ Improvements >\$3K	8/1/2021	15,000	Yes		39	Replace Staff Parking Gate Curtain due to maintenance needs and malfunctions.
HVAC Modernization - Convert	Interior Improvements /	4/1/2022	150,000	Yes	390F-002	39	upgrade to our HVAC system for better
Parking Structure Repairs & Gate	Exterior Building Repairs/ Improvements >\$3K	10/1/2021	60,000	No		39	Repair potholes, resurface upper level, Install security gate at rear of building.
Staff Chairs	Furniture / Appliances >3K	8/1/2021	10,000	No		39	Ergonomic chairs to replace chairs 10+ years old or failing.
Generator Replacement	Exterior Building Repairs/ Improvements >\$3K	11/1/2021	130,000	No		39	Replacement of generator due to age/condition [new OTF project]
Sprinkler Replacement & Landscaping	Exterior Building Repairs/ Improvements >\$3K	11/1/2021	55,000	No		39	
			1,472,800				

Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/22

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
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Capital Purchase Guideline:

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

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

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

Los Angeles County Law Library
Statement of Cash Flows Forecast
6/30/2013 through 6/30/2022

	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	FY2018	FY2019	FY2020	FY 2021 Forecast	FY 2022 PROPOSED Budget
Cash flows from operating activities										
Cash received from filing fees and services	8,634,796	8,160,521	7,587,825	7,772,176	8,002,013	8,124,540	8,890,747	8,605,581	6,743,695	7,209,753
Cash payments to suppliers for goods and services	-2,870,681	-853,929	-1,274,535	-1,109,047	-1,263,838	-907,688	-1,380,641	-1,144,938	-1,192,056	-1,350,308
Electronic Resource Subscriptions (ERS)			-523,941	-666,951	-702,725	-658,347	-593,946	-552,484	-596,225	-647,815
Cash payments to employees for services	-4,363,664	-4,084,807	-3,867,282	-3,763,250	-4,114,938	-3,470,480	-3,667,600	-4,086,294	-4,112,794	-4,585,987
Contributions received	120,000	134,961	120,000	120,000	157,289	145,000	140,000	145,000	145,000	145,000
Net cash from operating activities	1,520,451	3,356,746	2,042,067	2,352,928	2,077,801	3,233,025	3,388,560	2,966,865	987,620	770,643
Cash flows from capital and related financing activities										
Acquisition of capital assets:										
Books and Reference Materials	-3,400,719	-3,025,718	-2,262,095	-2,097,247	-1,841,721	-1,808,061	-1,910,800	-1,844,790	-2,044,023	-2,123,189
Fixed Assets - PP&E	-367,208	-68,623	-48,739	-18,354	-12,768	-50,189	-512,242	-19,272	-315,000	-1,472,800
Prior period adjustment	25,436	-35,885								
Net cash from (used in) capital and related financing activities	-3,742,491	-3,130,226	-2,310,834	-2,115,601	-1,854,489	-1,858,250	-2,423,042	-1,864,062	-2,359,023	-3,595,989
Cash flows from non-capital and related financing activities										
One-time Extraordinary Income	0	671,129	21,347	0	0	0	3,543,270		1,354,174	0
Net cash from non-capital and related financing activities	0	671,129	21,347	0	0	0	3,543,270		1,354,174	0
Cash flows from investing activities										
Payment to acquire Treasury securities	0	-3,997,438	-40,081		-500,000		-223,954			
Receipts from matured Treasury securities								550,000		
CalPERS CERBT Trust Account ¹	0		-2,040,647							0
Investments earnings	64,287	89,630	59,919	23,545	35,106	63,870	386,558	204,234	65,227	63,733
Net cash from (used in) investing activities	64,287	-3,907,808	-2,020,809	23,545	-464,894	63,870	162,604	754,234	65,227	63,733
Net increase in cash and cash equivalents	-2,157,753	-3,010,159	-2,268,229	260,872	-241,582	1,438,645	4,671,392	1,857,037	47,998	-2,761,613
Cash and cash equivalents, at beginning of year	11,045,015	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	9,738,201	11,595,238	11,643,236
Cash and cash equivalents, end of year	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	9,738,201	11,595,238	11,643,236	8,881,623
¹ Items accounted for separately:										
Cash and cash equivalents, end of year	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	9,738,201	11,595,238	11,643,236	8,881,623
CalPERS CERBT Account	0	0	1,973,064	2,029,637	2,135,363	2,116,022	2,114,145	2,201,040	2,300,000	2,300,000
UBS money market and government securities	0	3,997,438	4,037,519	4,115,956	4,577,287	4,564,722	4,788,676	5,997,413	6,100,000	6,150,000
Cash and cash equivalents, end of year including items accounted for separately	8,887,262	9,874,541	9,619,456	10,015,338	10,340,813	11,747,553	16,641,022	19,793,690	20,043,236	17,331,623
Δ in cash and cash equivalents		987,279	-255,085	395,882	325,475	1,406,740	4,893,469	3,152,669	3,402,214	-2,711,613

Staff Presentation:
Brown Bag Class Series

Presented by:
Managing Librarian of Public Interest Programs,
Janine Liebert

May 26, 2021