

AGENDA

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

REGULAR BOARD MEETING

Wednesday, June 23, 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 May 26, 2021 Regular Board Meeting
- 3.2 Review of April Financials and List of May Checks and Warrants
- 3.3 Approval of Revised Job Description: Global Law Librarian

4.0 DISCUSSION ITEMS

- 4.1 Approval of Operating and Capital Expenditures Budget for Fiscal Year 2021-2022
- 4.2 Staff Presentation Regarding Ask A Lawyer

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

7.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, July 28, 2021.

POSTED FRIDAY, JUNE 18, 2021 @ 12:00 P.M.

POSTED BY ANN MARIE GAMEZ



AGENDA ITEM 3

CONSENT CALENDAR

- 3.1 Approval of Minutes of the May 26, 2021, Regular Board Meeting
- 3.2 Review of April Financials and List of May Checks and Warrants
- 3.3 Approval of Revised Job Descriptions: Global Law Librarian

**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.**

May 26, 2021

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, May 26, 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

Trustees Absent: Kenneth Klein, Esquire
Susan Steinhauser, Esquire
Judge Michael Stern

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 12:20 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

No 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 Approval of Life Insurance for Part-Time, Eligible Employees through AFLAC and Approval of Renewal of All Lines of Insurance Coverage with Guardian.
- 3.4 Approval to Bind Coverage Effective July 1, 2021 for A Total Premium not to Exceed \$269,400.

President Juhas requested a motion to approve items on the Consent Calendar. So moved by Trustee Landin, seconded by Trustee Court. The motion was unanimously approved, 4-0.

4.0 DISCUSSION ITEMS

4.1 Review of Operating Budget FY 21-22

Executive Director, Sandra Levin, gave a summary on the presented operating budget for FY21-22, noting that the Law Library has adequate reserves to withstand current financial challenges assuming that filing fees continue to rebound. As a spending safety measure, the Staff added furlough time and additional, potential cuts should funding not be awarded at the state level. Judge Court added that the Budget & Finance Subcommittee had met a week prior to this meeting and were in full agreement with the proposed budget. Additional potential cuts were noted for the Board's consideration, but not recommended.

The Board asked questions and discussed the proposed budget. President Juhas requested a motion that the Board approve the proposed budget in concept and schedule the budget, and any implementing documents, for consideration and final approval on the discussion calendar at the June meeting. So moved by Trustee Landin, seconded by Trustee Court. The motion was unanimously approved, 4-0.

4.2 Staff Presentation Regarding Brown Bag Series

Managing Librarian, Public Interest, Janine Liebert, gave a brief summary on the annual Brown Bag Series presented in collaboration with So Cal Pro Bono Managers and partners which is a series of classes targeted towards summer law clerks, law students, summer associates, local law firms, fellowships, etc. Traditionally this has been held in person at LALL. This year, as was the case last year, the classes will be held virtually. Classes included are, Identifying and Managing Compassion Fatigue, Legal Aid as Racial Justice Work, and Post Graduate Fellowship Programs. Judge Landin inquired and was interested in sharing the notification of such classes with court externs. Judge Orozco also expressed interest and gratitude for the classes. ED Levin welcomed the Board and their extended staff and colleagues to register for the classes.

No action taken.

5.0 AGENDA BUILDING

There were no items for agenda building

6.0 EXECUTIVE DIRECTORS REPORT

ED Levin shared the welcome back flyer and post on the Library website. Opening day is scheduled for Tuesday June 1st with three appointments in the morning and three in the afternoon for the first week, then doubling reservations the following week, and so on as the Library acclimates through the reopening phases. Reservations to visit the Library can be made through the Library website. Remote services will remain available to the extent feasible as the Law Library reopens.

7.0 ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 12:57pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, June 23, 2021 at 12:15pm.

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

Los Angeles County Law Library

Balance Sheet

As of April 30, 2021

(Provisional and subject to year-end audit adjustments)

| | 6/30/2020 | 4/30/2021 | YTD |
|--|-------------------|-------------------|----------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 9,704,362 | 10,123,236 | 418,874 |
| Accounts receivable | 306,691 | 168,569 | (138,122) |
| Other receivable | 935,930 | 1,254,511 | 318,582 |
| Prepaid expenses | 287,576 | 312,684 | 25,108 |
| Total current assets | 11,234,559 | 11,859,001 | 624,442 |
| Noncurrent assets | | | |
| Restricted cash and cash equivalents | 318,470 | 318,470 | - |
| Investments | 5,997,413 | 6,001,452 | 4,040 |
| Capital assets, not being depreciated | 903,040 | 909,093 | 6,052 |
| Capital assets, being depreciated - net | 15,954,246 | 15,431,253 | (522,992) |
| Total noncurrent assets | 23,173,168 | 22,660,268 | (512,900) |
| Total assets | 34,407,727 | 34,519,269 | 111,541 |
| Deferred Outflows of Resources | | | |
| Deffered Outflows of Resources | 1,559,140 | 1,559,140 | - |
| Total assets and deffered outflows of resources | 35,966,868 | 36,078,409 | 111,541 |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts payable | 249,615 | 60,903 | (188,712) |
| Other current liabilities | - | - | - |
| Payroll liabilities | 6,605 | 2,680 | (3,925) |
| Total current liabilities | 256,221 | 63,584 | (192,637) |
| Noncurrent Liabilities | | | |
| Accrued sick and vacation liability | 295,282 | 241,617 | (53,665) |
| Borrowers' deposit | 280,275 | 259,640 | (20,635) |
| OPEB liability | 2,580,670 | 2,797,340 | 216,670 |
| Net pension liability | 3,330,753 | 3,330,753 | - |
| Total noncurrent liabilities | 6,486,980 | 6,629,351 | 142,370 |
| Total liabilities | 6,743,201 | 6,692,934 | (50,267) |
| Deferred Inflows of Resources | | | |
| Deffered Inflows of Resources | 1,184,693 | 1,184,693 | - |
| Total liabilities and Deffered inflows of resources | 7,927,894 | 7,877,627 | (50,267) |
| Net Position | | | |
| Invested in capital assets | 16,857,286 | 16,340,346 | (516,940) |
| Unrestricted | 11,181,688 | 11,860,436 | 678,748 |
| Total net position | 28,038,974 | 28,200,782 | 161,808 |
| Total liabilities and Deffered inflows of resources and net position | 35,966,868 | 36,078,409 | 111,541 |

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2021
(Provisional and subject to year-end audit adjustments)

| Apr 2020 | Apr 2021 | | | |
|----------------|------------------|----------------|----------------|----------------|
| | Amended Budget | Actual | \$ Fav | % Fav |
| 584,939 | 520,603 | 662,796 | 142,193 | 27.3% |
| 13,587 | 5,200 | 3,883 | (1,317) | -25.3% |
| 43,750 | 22,050 | 27,143 | 5,093 | 23.1% |
| 11,548 | 10,724 | 12,576 | 1,852 | 17.3% |
| 653,825 | 558,577 | 706,397 | 147,820 | 26.5% |
| 311,277 | 337,990 | 331,511 | 6,479 | 1.9% |
| 50,231 | 51,200 | 51,542 | (342) | -0.7% |
| 149,627 | 203,275 | 176,992 | 26,283 | 12.9% |
| (149,627) | (203,275) | (176,992) | (26,283) | 12.9% |
| 52,678 | 82,377 | 67,943 | 14,434 | 17.5% |
| 17,539 | 13,559 | 10,139 | 3,420 | 25.2% |
| 6,023 | 2,917 | 2,580 | 337 | 11.5% |
| 20 | 1,180 | 0 | 1,180 | 100.0% |
| 49 | 2,587 | 2 | 2,585 | 99.9% |
| 0 | 0 | 0 | 0 | 0.0% |
| 6,646 | 2,096 | 1,360 | 736 | 35.1% |
| 213,463 | 212,512 | 203,378 | 9,134 | 4.3% |
| 657,926 | 706,417 | 668,455 | (37,962) | -5.4% |
| (4,102) | (147,840) | 37,943 | 185,783 | -125.7% |
| 5,233 | 1,667 | 2,665 | 999 | 59.9% |
| 0 | 0 | 0 | 0 | 0.0% |
| 0 | 0 | 0 | 0 | 0.0% |
| 1,131 | (146,173) | 40,608 | 186,781 | -127.8% |
| 0 | 0 | 0 | 0 | 0.0% |

Summary:

Income

| | FY 2019-20 YTD Actual | FY 2020-21 YTD | | | |
|--------------------------|--------------------------|----------------|-----------|---------|-------|
| | | Amended Budget | Actual | \$ Δ | % Δ |
| L.A. Superior Court Fees | 6,678,372 | 5,226,002 | 5,397,565 | 171,563 | 3.3% |
| Interest | 161,737 | 54,077 | 49,857 | (4,219) | -7.8% |
| Parking | 512,973 | 220,589 | 218,508 | (2,081) | -0.9% |
| Library Services | 435,478 | 292,087 | 307,355 | 15,268 | 5.2% |
| Total Income | 7,788,559 | 5,792,754 | 5,973,286 | 180,531 | 3.1% |

Expense

| | | | | | |
|---|-------------|-------------|-------------|----------|-------|
| Staff (payroll + benefits) | 3,731,539 | 3,777,294 | 3,640,053 | 137,241 | 3.6% |
| Electronic Resource Subscriptions | 498,547 | 493,825 | 515,767 | (21,942) | -4.4% |
| Library Materials | 1,531,226 | 1,640,839 | 1,572,817 | 68,022 | 4.1% |
| Library Materials Transferred to Assets | (1,531,226) | (1,640,839) | (1,572,817) | (68,022) | 4.1% |
| Facilities | 663,049 | 773,749 | 706,885 | 66,863 | 8.6% |
| Technology & Data | 118,559 | 130,060 | 115,172 | 12,653 | 9.7% |
| General | 135,203 | 43,045 | 42,678 | 367 | 0.9% |
| Professional Development | 18,066 | 10,566 | 8,727 | 1,839 | 17.4% |
| Communications & Marketing | 7,456 | 3,074 | 535 | 2,539 | 82.6% |
| Travel & Entertainment | 269 | 108 | 108 | 0 | 0.0% |
| Professional Services | 81,522 | 43,808 | 43,956 | (148) | -0.3% |
| Depreciation | 2,162,524 | 2,125,644 | 2,095,809 | 29,835 | 1.4% |
| Total Expenses | 7,416,736 | 7,401,173 | 7,169,691 | 231,482 | 3.1% |

Net Income (Loss)

| | | | | | |
|--|----------------|--------------------|--------------------|----------------|---------------|
| | 371,823 | (1,608,418) | (1,196,405) | 412,013 | 25.6% |
| Investment Gain (Loss) ¹ | 201,760 | 15,499 | 4,040 | (11,460) | -73.9% |
| Extraordinary Income | 0 | 1,354,174 | 1,354,174 | 0 | 0.0% |
| Extraordinary Expense | 0 | 0 | 0 | 0 | 0.0% |
| Net Income Including Extraordinary Items | 573,583 | (238,746) | 161,808 | 400,554 | 167.8% |

Capitalized Expenditures

| | | | | | |
|--|----------|----------|----------|----------|-------------|
| | 0 | 0 | 0 | 0 | 0.0% |
|--|----------|----------|----------|----------|-------------|

Comments

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2021
(Provisional and subject to year-end audit adjustments)

| Apr 2020 | | Apr 2021 | | | | | FY 2019-20 | | FY 2020-21 YTD | | | | | Comments |
|--------------------------|----------------|----------|---------|--------|-----|--------|----------------------|--------------------------------|----------------|-----------|-----------|----------|---------------------------------------|--|
| Actual | Amended Budget | Actual | \$ Fav | % Fav | | | YTD Actual | Amended Budget | Actual | \$ Δ | % Δ | | | |
| Detailed Budget: | | | | | | | | | | | | | | |
| Income: | | | | | | | | | | | | | | |
| 584,939 | 520,603 | 662,796 | 142,193 | 27.3% | 15 | FIN | 303300 | L.A. Superior Court Fees | 6,678,372 | 5,226,002 | 5,397,565 | 171,563 | 3.3% | |
| 0 | 0 | 0 | 0 | 0.0% | 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. |
| 13,137 | 5,000 | 3,762 | (1,238) | -24.8% | 15 | FIN | 312000 | Interest - General Fund | 150,359 | 50,090 | 46,484 | (3,606) | -7.2% | Lower interest revenue due to market volatility and slow interest rate recovery. |
| 450 | 200 | 121 | (79) | -39.5% | 15 | FIN | 313000 | Interest - Deposit Fund | 5,084 | 1,838 | 1,561 | (277) | -15.1% | Lower interest revenue due to market volatility and slow interest rate recovery. |
| 13,587 | 5,200 | 3,883 | (1,317) | -25.3% | | | | Subtotal | 161,737 | 54,077 | 49,857 | (4,219) | -7.8% | |
| Parking: | | | | | | | | | | | | | | |
| 43,750 | 22,050 | 27,143 | 5,093 | 23.1% | 39 | FAC | 330100 | Parking | 512,973 | 220,589 | 218,508 | (2,081) | -0.9% | |
| 43,750 | 22,050 | 27,143 | 5,093 | 23.1% | | | | Subtotal | 512,973 | 220,589 | 218,508 | (2,081) | -0.9% | |
| Library Services: | | | | | | | | | | | | | | |
| 0 | 20 | 16 | (3) | -17.1% | 27 | CIRC | 330150 | Annual Designation Fee | 601 | 735 | 683 | (52) | -7.1% | Timing variance. |
| 7,355 | 8,710 | 10,311 | 1,600 | 18.4% | 25 | PS | 330140 | Annual Members Fee | 135,570 | 86,038 | 92,977 | 6,939 | 8.1% | Greater than expected renewals during closure. |
| 3,610 | 726 | 823 | 97 | 13.4% | 25 | PS | 330340 | Course Registration | 23,967 | 24,143 | 21,833 | (2,310) | -9.6% | Timing variance in receiving sponsorship funds. |
| 0 | 7 | 9 | 2 | 32.0% | 27 | CIRC | 330129 | Copy Center | 32,272 | 28 | (823) | (851) | -3053.3% | 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. |
| 585 | 594 | 647 | 52 | 8.8% | 27 | CIRC | 330205 | Document Delivery | 14,278 | 6,158 | 4,655 | (1,503) | -24.4% | Most requests are free due to COVID-19. Includes, one-time, unbudgeted, sales tax for CY 2020 paid in January. |
| (16) | 667 | 770 | 103 | 15.5% | 27 | CIRC | 330210 | Fines | 25,873 | 5,393 | 6,151 | 759 | 14.1% | Better than expected response to overdue fines billing. |
| 15 | 0 | 0 | 0 | 0.0% | 15 | FIN | 330310 | Miscellaneous | 29,279 | 24,323 | 34,947 | 10,624 | 43.7% | Includes \$5K COVID relief from the State Fund and \$5.5K charity contribution. |
| 0 | 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. |
| 11,548 | 10,724 | 12,576 | 1,852 | 17.3% | | | | Subtotal | 435,478 | 292,087 | 307,355 | 15,268 | 5.2% | |
| 653,825 | 558,577 | 706,397 | 147,820 | 26.5% | | | | Total Income | 7,788,559 | 5,792,754 | 5,973,286 | 180,531 | 3.1% | |
| Expenses: | | | | | | | | | | | | | | |
| Staff: | | | | | | | | | | | | | | |
| 181,240 | 190,554 | 199,670 | (9,116) | -4.8% | ALL | 501000 | Salaries (FT) | 2,057,759 | 2,028,521 | 1,966,480 | 62,041 | 3.1% | | |
| 0 | (4,456) | 0 | (4,456) | 100.0% | 15 | FIN | 501025 | Staff Vacancy Offset (FT) | 0 | (17,823) | 0 | (17,823) | 100.0% | |
| 18,261 | 21,946 | 15,321 | 6,625 | 30.2% | ALL | 501050 | Salaries (PT) | 240,992 | 194,019 | 165,991 | 28,028 | 14.4% | Reflects vacancies and unpaid leaves. | |
| 0 | (495) | 0 | (495) | 100.0% | 15 | FIN | 501075 | Staff Vacancy Offset (PT) | 0 | (1,980) | 0 | (1,980) | 100.0% | |
| 12,006 | 12,764 | 13,053 | (288) | -2.3% | 15 | FIN | 502000 | Social Security | 133,946 | 136,649 | 127,622 | 9,027 | 6.6% | Reflects vacancies and unpaid leaves. |
| 2,808 | 3,068 | 3,053 | 15 | 0.5% | 15 | FIN | 503000 | Medicare | 33,001 | 34,169 | 31,686 | 2,483 | 7.3% | Reflects vacancies and unpaid leaves. |
| 20,034 | 23,782 | 20,922 | 2,860 | 12.0% | 15 | FIN | 511000 | Retirement | 449,141 | 535,535 | 513,394 | 22,141 | 4.1% | |
| 0 | 0 | 0 | 0 | 0.0% | 15 | FIN | 511050 | Pension Exp (Actuarial) | 0 | 0 | 0 | 0 | 0.0% | |
| 0 | 0 | 0 | 0 | 0.0% | 15 | FIN | 511100 | Pension Exp (Acctg) | 0 | 0 | 0 | 0 | 0.0% | |
| 45,274 | 55,586 | 46,569 | 9,017 | 16.2% | 15 | FIN | 512000 | Health Insurance | 454,108 | 508,825 | 480,833 | 27,991 | 5.5% | |
| 360 | 460 | 333 | 127 | 27.5% | 15 | FIN | 513000 | Disability Insurance | 3,639 | 4,061 | 3,671 | 390 | 9.6% | Reflects vacancy savings. |
| 4,529 | 6,269 | 4,971 | 1,298 | 20.7% | 15 | FIN | 514000 | Dental Insurance | 50,579 | 56,349 | 53,317 | 3,032 | 5.4% | |
| 472 | 664 | 428 | 236 | 35.6% | 15 | FIN | 514500 | Vision Insurance | 4,848 | 5,831 | 5,259 | 572 | 9.8% | Reflects vacancy savings. |
| 160 | 181 | 156 | 25 | 13.9% | 15 | FIN | 515000 | Life Insurance | 1,654 | 1,749 | 1,693 | 56 | 3.2% | |
| 0 | 0 | 0 | 0 | 0.0% | 15 | FIN | 515500 | Vacancy Benefits Offset | 0 | 0 | 0 | 0 | 0.0% | |
| 3,089 | 2,650 | 2,317 | 333 | 12.6% | 15 | FIN | 516000 | Workers Compensation Insurance | 32,862 | 29,131 | 30,444 | (1,313) | -4.5% | |
| 0 | 0 | 0 | 0 | 0.0% | 15 | FIN | 517000 | Unemployment Insurance | 114 | 3,569 | 4,786 | (1,217) | -34.1% | Increased expense due to employee separations. |
| 912 | 2,000 | 1,945 | 55 | 2.8% | ALL | 514010 | Temporary Employment | 25,185 | 20,283 | 20,434 | (151) | -0.7% | | |
| 0 | 0 | 0 | 0 | 0.0% | 13 | HR | 514015 | Recruitment | 5,638 | 3,000 | 0 | 3,000 | 100.0% | Reflects a freeze in recruiting during COVID. |
| 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 April 30, 2021
 (Provisional and subject to year-end audit adjustments)

| Apr 2020 | Apr 2021 | | | | FY 2019-20 | FY 2020-21 YTD | | | | Comments | | |
|-----------|-----------|----------------|----------|---------|----------------|--|-------------|----------------|-------------|----------|--------|--|
| | Actual | Amended Budget | Actual | \$ Fav | | % Fav | YTD Actual | Amended Budget | Actual | | \$ Δ | % Δ |
| 21,667 | 21,667 | 21,667 | (0) | 0.0% | 15 FIN 518500 | OPEB Expense | 216,670 | 216,669 | 216,670 | (1) | 0.0% | |
| (343) | 100 | 219 | (119) | -118.6% | 15 FIN 518550 | TMP | 10,183 | 6,448 | 6,508 | (60) | -0.9% | |
| 809 | 1,250 | 888 | 362 | 29.0% | 15 FIN 518560 | Payroll and Benefit Administration | 11,221 | 12,292 | 11,267 | 1,025 | 8.3% | Timing variance. |
| 311,277 | 337,990 | 331,511 | 6,479 | 1.9% | | Total - Staff | 3,731,539 | 3,777,294 | 3,640,053 | 137,241 | 3.6% | |
| | | | | | | Library Materials/Electronic Resources Subscription: | | | | | | |
| 126,885 | 157,552 | 150,443 | 7,108 | 4.5% | 23 COL 601999 | American Continuations | 1,172,813 | 1,263,097 | 1,207,777 | 55,320 | 4.4% | |
| 773 | 2,181 | 1,023 | 1,158 | 53.1% | 23 COL 602999 | American New Orders | 19,282 | 17,883 | 16,537 | 1,346 | 7.5% | Timing variance. |
| 503 | 2,103 | 515 | 1,587 | 75.5% | 23 COL 609199 | Branch Continuations | 13,888 | 15,371 | 16,238 | (868) | -5.6% | Timing variance. |
| 0 | 0 | 0 | 0 | 0.0% | 23 COL 609299 | Branch New Orders | 0 | 0 | 0 | 0 | 0.0% | |
| 7,590 | 13,100 | 4,931 | 8,169 | 62.4% | 23 COL 603999 | Commonwealth Continuations | 107,040 | 118,800 | 96,632 | 22,168 | 18.7% | Timing variance. |
| 0 | 366 | 77 | 289 | 78.9% | 23 COL 604999 | Commonwealth New Orders | 1,172 | 1,000 | 1,059 | (59) | -5.9% | Overage anticipated to be covered by other New Orders funds. |
| 2,064 | 17,069 | 6,052 | 11,016 | 64.5% | 23 COL 605999 | Foreign Continuations | 97,021 | 100,863 | 86,489 | 14,374 | 14.3% | |
| 24 | 771 | 389 | 382 | 49.5% | 23 COL 606999 | Foreign New Orders | 1,757 | 2,000 | 1,256 | 745 | 37.2% | Timing variance. |
| 11,370 | 9,048 | 11,901 | (2,853) | -31.5% | 23 COL 607999 | International Continuations | 96,976 | 101,905 | 119,745 | (17,840) | -17.5% | Timing variance. |
| 90 | 174 | 0 | 174 | 100.0% | 23 COL 608999 | International New Orders | 1,234 | 2,001 | 2,492 | (492) | -24.6% | Overage anticipated to be covered by other New Orders funds. |
| 155 | 540 | 1,577 | (1,037) | -191.9% | 23 COL 609399 | General/Librarianship Continuations | 19,325 | 16,920 | 24,098 | (7,178) | -42.4% | Overage anticipated to be covered by other Continuations funds. |
| 172 | 373 | 83 | 290 | 77.8% | 23 COL 609499 | General/Librarianship New Orders | 716 | 1,000 | 494 | 507 | 50.7% | Timing variance. |
| 149,627 | 203,275 | 176,992 | 26,283 | 12.9% | | Subtotal | 1,531,226 | 1,640,839 | 1,572,817 | 68,022 | 4.1% | |
| (149,627) | (203,275) | (176,992) | (26,283) | 12.9% | 23 COL 690000 | Library Materials Transferred to Assets | (1,531,226) | (1,640,839) | (1,572,817) | (68,022) | 4.1% | |
| 50,231 | 51,200 | 51,542 | (342) | -0.7% | 23 COL 685000 | Electronic Resource Subscriptions (ERS) | 498,547 | 493,825 | 515,767 | (21,942) | -4.4% | |
| | | | | | | Facilities: | | | | | | |
| 290 | 5,917 | 0 | 5,917 | 100.0% | 39 FAC 801005 | Repair & Maintenance | 12,144 | 37,543 | 33,363 | 4,180 | 11.1% | Includes emergency water line repair. |
| 1,018 | 2,607 | 1,419 | 1,189 | 45.6% | 39 FAC 801010 | Building Services | 20,509 | 18,823 | 13,767 | 5,055 | 26.9% | Timing variance. |
| 1,060 | 1,957 | 0 | 1,957 | 100.0% | 39 FAC 801015 | Cleaning Supplies | 11,234 | 5,303 | 2,410 | 2,892 | 54.5% | Timing variance. |
| 190 | 15,794 | 22,395 | (6,601) | -41.8% | 39 FAC 801020 | Electricity & Water | 98,711 | 156,476 | 139,124 | 17,353 | 11.1% | |
| 966 | 966 | 966 | 0 | 0.0% | 39 FAC 801025 | Elevator Maintenance | 9,718 | 9,660 | 8,694 | 966 | 10.0% | |
| 1,541 | 6,484 | 2,745 | 3,739 | 57.7% | 39 FAC 801030 | Heating & Cooling | 42,067 | 94,296 | 75,337 | 18,960 | 20.1% | Timing variance. |
| 18,397 | 21,238 | 20,610 | 628 | 3.0% | 15 FIN 801035 | Insurance | 183,486 | 207,641 | 205,139 | 2,501 | 1.2% | |
| 9,999 | 10,000 | 9,649 | 351 | 3.5% | 39 FAC 801040 | Janitorial Services | 97,580 | 100,220 | 98,816 | 1,403 | 1.4% | |
| 1,250 | 2,250 | 1,250 | 1,000 | 44.4% | 39 FAC 801045 | Landscaping | 12,500 | 16,686 | 13,710 | 2,976 | 17.8% | |
| 17,812 | 14,888 | 8,843 | 6,045 | 40.6% | 39 FAC 801050 | Security | 145,924 | 123,964 | 114,121 | 9,843 | 7.9% | |
| 0 | 0 | 0 | 0 | 0.0% | 39 FAC 801060 | Room Rental Expenses | 3,952 | 0 | 0 | 0 | 0.0% | |
| 0 | 16 | 0 | 16 | 100.0% | 39 FAC 801065 | Special Events Expenses | 18,969 | 609 | 45 | 564 | 92.6% | |
| 0 | 0 | 0 | 0 | 0.0% | 39 FAC 801100 | Furniture & Appliances (<3K) | 1,390 | 145 | 145 | 0 | 0.0% | |
| 0 | 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% | |
| 12 | 216 | 66 | 150 | 69.4% | 39 FAC 801120 | Delivery & Postage | 1,589 | 1,351 | 1,284 | 67 | 4.9% | Timing variance. |
| 142 | 44 | 0 | 44 | 100.0% | 39 FAC 801125 | Kitchen supplies | 1,731 | 483 | 308 | 176 | 36.3% | |
| 52,678 | 82,377 | 67,943 | 14,434 | 17.5% | | Subtotal | 663,049 | 773,749 | 706,885 | 66,863 | 8.6% | |
| | | | | | | Technology: | | | | | | |
| 3,404 | 2,152 | 1,179 | 973 | 45.2% | 33 TECH 801210 | Software Maintenance | 18,327 | 19,109 | 15,248 | 3,861 | 20.2% | Timing variance. |
| 1,870 | 2,190 | 1,816 | 374 | 17.1% | 33 TECH 801212 | Hardware Maintenance | 18,318 | 20,753 | 19,744 | 1,008 | 4.9% | |
| 444 | 167 | 0 | 167 | 100.0% | 33 TECH 801215 | Software (<\$3k) | 679 | 1,602 | 936 | 667 | 41.6% | Reduced costs and conversion to online services. |
| 417 | 417 | 0 | 417 | 100.0% | 33 TECH 801220 | Hardware (<\$3k) | 2,069 | 6,537 | 4,871 | 1,667 | 25.5% | Timing variance. |
| 0 | 86 | 0 | 86 | 100.0% | 33 TECH 801225 | Computer Supplies | 485 | 344 | 0 | 344 | 100.0% | Timing variance. |
| 4,844 | 4,789 | 5,076 | (287) | -6.0% | 33 TECH 801230 | Integrated Library System | 47,133 | 48,247 | 49,395 | (1,148) | -2.4% | |
| 4,798 | 2,544 | 2,067 | 477 | 18.8% | 33 TECH 801235 | Telecommunications | 26,213 | 21,460 | 18,397 | 3,063 | 14.3% | 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 | 3,383 | 191 | 3,192 | 94.4% | Timing variance. |
| 1,763 | 867 | 0 | 867 | 100.0% | 33 TECH 801275 | Online Service Providers | 4,475 | 8,624 | 6,390 | 2,235 | 25.9% | Increased purchases due to COVID-19 and conversion from software to online services. |
| 17,539 | 13,559 | 10,139 | 2,554 | 18.8% | | Subtotal | 118,559 | 130,060 | 115,172 | 12,653 | 9.7% | |
| | | | | | | General: | | | | | | |
| 528 | 667 | 403 | 264 | 39.6% | 15 FIN 801310 | Bank Charges | 5,623 | 5,492 | 4,722 | 770 | 14.0% | Timing variance. |
| 875 | 875 | 875 | (0) | 0.0% | 35 CMS 801315 | Bibliographical Services | 8,753 | 8,752 | 8,753 | (1) | 0.0% | |
| 0 | 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% | |
| 713 | 500 | 37 | 463 | 92.5% | 15 FIN 801335 | Supplies - Office | 16,523 | 3,680 | 2,063 | 1,618 | 44.0% | Low office supply requests due to limited onsite staff. 6/17/2021 |

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2021
(Provisional and subject to year-end audit adjustments)

| Apr 2020 | Apr 2021 | | | | YTD Actual | FY 2020-21 YTD | | | | Comments | | | | |
|----------|-----------|----------------|---------|---------|------------|----------------|--|-------------------------------------|-------------|-------------|-----------|----------|------------------|---|
| | Actual | Amended Budget | Actual | \$ Fav | | % Fav | Amended Budget | Actual | \$ Δ | | % Δ | | | |
| 0 | 0 | 0 | 0 | 0.0% | 35 | CMS | 801337 | Supplies - Library materials | 6,620 | 6,609 | 6,642 | (33) | -0.5% | |
| 0 | 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% | |
| 297 | 333 | 274 | 59 | 17.7% | 33 | IT | 801370 | Copy Center Expense | 18,107 | 3,111 | 2,684 | 427 | 13.7% | Low usage due to ongoing COVID-19 library closure. |
| 0 | 0 | 0 | 0 | 0.0% | 15 | FIN | 801375 | General - Misc | 45,497 | 1,000 | 0 | 1,000 | 100.0% | |
| 3,610 | 542 | 990 | (448) | -82.8% | 25 | PS | 801390 | Course Registration | 9,111 | 10,927 | 14,140 | (3,213) | -29.4% | Better than expected online course attendance for OTF-supported programs. |
| 0 | 0 | 0 | 0 | 0.0% | 17 | EXEC | 801395 | Friends of Law Library | 768 | 764 | 1,067 | (303) | -39.7% | |
| 6,023 | 2,917 | 2,580 | 337 | 11.5% | | | Subtotal | 135,203 | 43,045 | 42,678 | 367 | 0.9% | | |
| | | | | | | | Professional Development: | | | | | | | |
| 20 | 0 | 0 | 0 | 0.0% | ALL | 803105 | Travel | 6,523 | 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 | 1,180 | 0 | 1,180 | 100.0% | ALL | 803115 | Membership dues | 7,898 | 7,925 | 6,740 | 1,185 | 15.0% | | |
| 0 | 0 | 0 | 0 | 0.0% | 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% | | |
| 20 | 1,180 | 0 | 1,180 | 100.0% | | | Subtotal | 18,066 | 10,566 | 8,727 | 1,839 | 17.4% | | |
| | | | | | | | Communications & Marketing: | | | | | | | |
| 0 | 3 | 2 | 1 | 40.3% | 37 | COM | 803205 | Services | 0 | 25 | 20 | 5 | 21.3% | GoogleDrive account at \$2 per month through June. |
| 39 | 1,800 | 0 | 1,800 | 100.0% | 37 | COM | 803210 | Collateral materials | 5,068 | 1,800 | 0 | 1,800 | 100.0% | No additional expenses expected this FY. |
| 10 | 783 | 0 | 783 | 100.0% | 37 | COM | 803215 | Advertising | 2,388 | 1,248 | 515 | 733 | 58.7% | Timing variance. Additional ads and branded materials scheduled to be purchased in the coming months. |
| 0 | 0 | 0 | 0 | 0.0% | 37 | COM | 803220 | Trade shows & Outreach | 0 | 0 | 0 | 0 | 0.0% | |
| 49 | 2,587 | 2 | 2,585 | 99.9% | | | Subtotal | 7,456 | 3,074 | 535 | 2,539 | 82.6% | | |
| | | | | | | | 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% | | |
| 0 | 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% | | |
| 0 | 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 | 28,963 | 20,278 | 21,281 | (1,003) | -4.9% | |
| 3,750 | 0 | 0 | 0 | 0.0% | 17 | EXEC | 804010 | Legal | 28,350 | 2,025 | 2,025 | 0 | 0.0% | |
| 0 | 263 | 0 | 263 | 100.0% | 15 | FIN | 804015 | Other | 250 | 1,050 | 195 | 855 | 81.4% | Delays in OTF projects due to ongoing COVID-19 closure. |
| 6,646 | 2,096 | 1,360 | 736 | 35.1% | | | Subtotal | 81,522 | 43,808 | 43,956 | (148) | -0.3% | | |
| | | | | | | | Depreciation: | | | | | | | |
| 189,978 | 182,521 | 180,304 | 2,217 | 1.2% | 15 | FIN | 806105 | Depreciation - Library Materials | 1,926,863 | 1,872,376 | 1,862,531 | 9,845 | 0.5% | |
| 23,484 | 29,991 | 23,074 | 6,917 | 23.1% | 15 | FIN | 806110 | Depreciation Exp - FF&E | 235,661 | 253,268 | 233,278 | 19,990 | 7.9% | Reflects delays in CapEx project completions. |
| 213,463 | 212,512 | 203,378 | 9,134 | 4.3% | | | Subtotal | 2,162,524 | 2,125,644 | 2,095,809 | 29,835 | 1.4% | | |
| 657,926 | 706,417 | 668,455 | 37,962 | 5.4% | | | Total Expense | 7,416,736 | 7,401,173 | 7,169,691 | 231,482 | 3.1% | | |
| (4,102) | (147,840) | 37,943 | 185,783 | -125.7% | | | Net Income Before Extraordinary Items | 371,823 | (1,608,418) | (1,196,405) | 412,013 | 25.6% | | |
| 5,233 | 1,667 | 2,665 | 999 | 59.9% | 15 | FIN | 321000 | Investment Gain (Loss) ¹ | 201,760 | 15,499 | 4,040 | (11,460) | -73.9% | 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% | Reflects one-time funding from State budget and bequest. |
| 0 | 0 | 0 | 0 | 0.0% | 17 | EXEC | 901000 | Extraordinary Expense | 0 | 0 | 0 | 0 | 0.0% | |
| 1,131 | (146,173) | 40,608 | 186,781 | -127.8% | | | Net Income Including Extraordinary Items | 573,583 | (238,746) | 161,808 | 400,554 | 167.8% | | |

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2021
(Provisional and subject to year-end audit adjustments)

| Apr 2020 | Apr 2021 | | | | |
|----------|----------|----------------|----------|-------------|-------|
| | Actual | Amended Budget | Actual | \$ Fav | % 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% | |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> | |

| 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% |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |

Comments

Capital Expenditures:

| | | | | | | |
|----------------|---|----------|----------|----------|----------|-------------|
| 39 FAC 161100 | Furniture / Appliances (>3k) | 0 | 0 | 0 | 0 | 0.0% |
| 33 TECH 161300 | Electronics / Computer Hardware (>3k) | 0 | 0 | 0 | 0 | 0.0% |
| 39 FAC 164500 | Exterior Building Repairs/ Improvements (>3k) | 0 | 0 | 0 | 0 | 0.0% |
| 39 FAC 164000 | Interior Improvements / Alterations (>3k) | 0 | 0 | 0 | 0 | 0.0% |
| 33 TECH 168000 | Computer Software | 0 | 0 | 0 | 0 | 0.0% |
| | Total - Capitalized Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |

CalPERS CERBT Trust Fund:

| | |
|-----------------------------------|------------------|
| Beginning Balance | 2,484,359 |
| Administrative Expense | (103) |
| Investment Expense | (11) |
| Unrealized Gain/Loss Distribution | 81,155 |
| Ending Balance | <u>2,565,400</u> |

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

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

Los Angeles County Law Library

Statement of Cash Flows

As of April 30, 2021

(Provisional and subject to year-end audit adjustments)

| | 4/30/2021 | YTD |
|---|-------------------|--------------------|
| Cash flows from operating activities | | |
| L.A. Superior court fees | 662,796 | 5,397,565 |
| Parking fees | 27,143 | 218,508 |
| Library services | 12,576 | 1,541,529 |
| (Increase) decrease in accounts receivable | 13,242 | 138,122 |
| (Increase) decrease in other receivable | (121,214) | (318,582) |
| Increase (decrease) in borrowers' deposit | 123 | (20,635) |
| Cash received from filing fees and services | 594,665 | 6,956,507 |
| Facilities | (67,943) | (706,885) |
| Technology | (10,139) | (115,172) |
| General | (2,580) | (42,678) |
| Professional development | - | (8,727) |
| Communications & marketing | (2) | (535) |
| Travel & entertainment | - | (108) |
| Professional services | (1,360) | (43,956) |
| Electronic Resource Subscriptions (ERS) | (51,542) | (515,767) |
| (Increase) decrease in prepaid expenses | 41,968 | (25,108) |
| Increase (decrease) in accounts payable | (40,205) | (188,712) |
| Increase (decrease) in other liabilities | - | - |
| Cash payments to suppliers for goods and services | (131,802) | (1,647,648) |
| Staff (payroll + benefits) | (331,511) | (3,640,053) |
| Increase (decrease) in payroll liabilities | (2,295) | (3,925) |
| Increase (decrease) in accrued sick and vacation liability | (155) | (53,665) |
| Increase (decrease) in OPEB liability | 21,667 | 216,670 |
| Net impact of GASB 68 adjustments | - | - |
| Net effect of prior period adjustments | - | - |
| Cash payments to employees for services | (312,294) | (3,480,973) |
| Contributions received | - | 120,000 |
| Net cash from operating activities | 150,570 | 1,947,886 |
| Cash flow from capital and related financing activities | | |
| Library materials | (176,992) | (1,572,817) |
| Fixed assets | - | - |
| Capital - Work in Progress (WIP) | - | (6,052) |
| Cash flows from investing activities | | |
| Investment | - | - |
| Investment earnings | 3,883 | 49,857 |
| Net cash increase (decrease) in cash and cash equivalents | (22,540) | 418,874 |
| Cash and cash equivalents, at beginning of period | 10,464,246 | 10,022,832 |
| Cash and cash equivalents, at end of period | 10,441,706 | 10,441,706 |
| Reconciliation of Operating Income to Net Cash from Operating Activities | | |
| Operating income | 34,060 | 107,911 |
| Adjustments for noncash effects: | | |
| Depreciation | 203,378 | 2,095,809 |
| Extraordinary expense: book write-off | | |
| Changes in operating assets and liabilities: | | |
| (Increase) decrease in accounts receivable | 13,242 | 138,122 |
| (Increase) decrease in other receivable | (121,214) | (318,582) |
| (Increase) decrease in prepaid expenses | 41,968 | (25,108) |
| Increase (decrease) in accounts payable | (40,205) | (188,712) |
| Increase (decrease) in other liabilities | - | - |
| Increase (decrease) in payroll liabilities | (2,295) | (3,925) |
| Increase (decrease) in accrued sick and vacation liability | (155) | (53,665) |
| Increase (decrease) in borrowers' deposit | 123 | (20,635) |
| Increase (decrease) in OPEB liability | 21,667 | 216,670 |
| Net impact of GASB 68 adjustments | - | - |
| Net cash from operating activities | 150,570 | 1,947,886 |

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

| DATE | PAYEE | FOR | AMOUNT | CHECK NO. |
|--------|---|------------------|----------|-----------|
| May 4 | OTTO HARRASSOWITZ | BOOKS | 2,039.04 | 031877 |
| | LEXISNEXIS CANADA INC | BOOKS | 398.69 | 031878 |
| | AFLAC REMITTANCE | CAFE PLAN-INSURA | 802.08 | 031879 |
| | METROLINK | TMP | 406.00 | 031880 |
| | NRA GROUP, LLC | COLLECTION AGENC | 102.65 | 031881 |
| May 5 | EMPLOYMENT DEVELOPMENT DEPT | UNEMPLOYMENT INS | 1,433.50 | 031882 |
| May 7 | LEXISNEXIS CANADA INC | BOOKS | 403.54 | 031883 |
| | WILLIAM S HEIN & CO | BOOKS | 384.50 | 031884 |
| May 13 | AT&T | TELECOM | 728.41 | 031885 |
| | BRIDGES FILTER SERVICE, INC | BLDG SVCS | 614.49 | 031886 |
| | CALIBER ELEVATOR | ELEVATOR MAINT | 966.00 | 031887 |
| | COUNTY OF LOS ANGELES | BANK CHARGES | 51.71 | 031888 |
| | DIGITAL INSURANCE LLC | CONSULTING | 1,360.00 | 031889 |
| | NATIONAL 50 SECURITY | SECURITY | 9,047.81 | 031890 |
| | ROMERO MAINTENANCE LLC | JANITORIAL SVC | 9,649.14 | 031891 |
| | SYNCB AMAZON | BOOKS | 470.29 | 031892 |
| | OTTO HARRASSOWITZ | BOOKS | 1,243.79 | 031893 |
| | COUNTY OF LOS ANGELES | HEATING/COOLING | 8,509.18 | 031894 |
| May 18 | LEXISNEXIS CANADA INC | BOOKS | 130.19 | 031895 |
| | CALIFORNIA DEPARTMENT OF TAX | USE TAX | 924.00 | 031896 |
| May 20 | DANIEL MORRIS MUSIC | STAFF EVENTS | 175.00 | 031897 |
| May 21 | OTTO HARRASSOWITZ | BOOKS | 238.41 | 031898 |
| | MARY MARTIN BOOKSELLERS ** VOIDED ***** | BOOKS | 0.00 | 031899 |
| | QUALITY CODE PUBLISHING | BOOKS | 56.20 | 031900 |
| | GUARDIAN | PREPAID EXP | 7,552.99 | 031901 |
| May 27 | AFLAC REMITTANCE | CAFE PLAN-INSURA | 802.08 | 031902 |
| | JOHN BYRON ALAN | REFUND | 140.00 | 031905 |
| | JONATHAN PACHECO BELL | REFUND | 140.00 | 031906 |
| | CHADBOURNE & PARKE LLP | REFUND | 400.00 | 031907 |
| | ANN ELIZABETH CLARY | REFUND | 140.00 | 031908 |
| | PHILIP DENNIS DAPEER | REFUND | 140.00 | 031909 |
| | TRACY RENEE DAUB | REFUND | 125.00 | 031910 |
| | NORMAN DAVIDSON III | REFUND | 140.00 | 031911 |
| | MICHAEL FAIN FRANK | REFUND | 140.00 | 031912 |
| | GARY M GOLE | REFUND | 125.00 | 031913 |
| | JACQUELINE GOODREAU | REFUND | 140.00 | 031914 |
| | CARL FREDRIC HERBOLD | REFUND | 140.00 | 031915 |

50,659.69

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

| DATE | PAYEE | FOR | AMOUNT | CHECK NO. |
|------|--------------------------------|--------|--------|-----------|
| | HOWARTH & SMITH | REFUND | 400.00 | 031916 |
| | RASHAD IBRAHIM | REFUND | 140.00 | 031917 |
| | LIZE JANEKE | REFUND | 140.00 | 031918 |
| | STACEY REBECCA KLEIN | REFUND | 140.00 | 031919 |
| | LARSON GARRICK & LIGHTFOOT LLP | REFUND | 400.00 | 031920 |
| | JEFF RYAN LAYFIELD | REFUND | 140.00 | 031921 |
| | ROBERT C LEYLAND | REFUND | 140.00 | 031922 |
| | MOHSEN LOGHMANI | REFUND | 140.00 | 031923 |
| | LTL ATTORNEYS LLP | REFUND | 400.00 | 031924 |
| | JOYCE MORITA | REFUND | 140.00 | 031925 |
| | GAIL SATO NEFLAS | REFUND | 140.00 | 031926 |
| | SANDRA NUTT | REFUND | 140.00 | 031927 |
| | STANLEY Y ODA | REFUND | 125.00 | 031928 |
| | ORRICK HERRINGTON & SUTCLIFFE | REFUND | 400.00 | 031929 |
| | MICHAEL CHUAN O'YOUNG | REFUND | 140.00 | 031930 |
| | DARRELL MEVLUT PADGETTE | REFUND | 140.00 | 031931 |
| | DAVID PAIK | REFUND | 125.00 | 031932 |
| | ROBERT GARFIELD PHELPS | REFUND | 140.00 | 031933 |
| | DANIEL RITKES | REFUND | 140.00 | 031934 |
| | GREGORY CLYDE ROSE | REFUND | 140.00 | 031935 |
| | KENNETH J SARGOY | REFUND | 140.00 | 031936 |
| | RICHARD H SHARE | REFUND | 125.00 | 031937 |
| | AIHUI SU | REFUND | 140.00 | 031938 |
| | VICTORIA ELIZABETH TOKAR | REFUND | 140.00 | 031939 |
| | JAMES ANTHONY TOTO | REFUND | 140.00 | 031940 |
| | TUNG & ASSOCIATES APLC | REFUND | 400.00 | 031941 |
| | OKSANA A VANROOY | REFUND | 140.00 | 031942 |
| | KERRY LEE WALLIS | REFUND | 140.00 | 031943 |
| | WILLOUGHBY & ASSOCIATES | REFUND | 400.00 | 031944 |
| | SCOTT ANDREW YANG | REFUND | 140.00 | 031945 |
| | CHRIS JUN HU ZHEN | REFUND | 140.00 | 031946 |

56,114.69

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

| DATE | PAYEE | FOR | AMOUNT | CHECK NO. |
|--------|-------------------------------------|-------------------|-----------|-----------|
| May 3 | GOOGLE | SERVICES | 1.99 | V006066 |
| May 4 | WOLTERS KLUWER LAW & BUSINESS | BOOKS | 1,179.76 | V006001 |
| | CONTINUING EDUCATION OF THE BAR CAL | BOOKS | 2,198.92 | V006002 |
| | DATA TRACE PUBLISHING COMPANY | BOOKS | 219.95 | V006003 |
| | INTERNATIONAL LAW ASSOCIATION | BOOKS | 175.00 | V006004 |
| | INGRAM LIBRARY SERVICES | BOOKS | 31.27 | V006005 |
| | JAMES PUBLISHING INC | BOOKS | 163.16 | V006006 |
| | JURIS PUBLISHING INC | BOOKS | 89.99 | V006007 |
| | JURISNET LLC | BOOKS | 143.45 | V006008 |
| | KANSAS JUDICIAL COUNCIL | BOOKS | 95.00 | V006009 |
| | LAWPRESS CORPORATION | BOOKS | 410.53 | V006010 |
| | PRACTISING LAW INSTITUTE | BOOKS | 447.80 | V006011 |
| | STATE BAR OF TEXAS | BOOKS | 210.00 | V006012 |
| | UNITED NATIONS PUBLICATIONS | BOOKS | 224.45 | V006013 |
| | STATE BAR OF WISCONSIN | BOOKS | 49.05 | V006014 |
| | GOBI LIBRARY SOLUTIONS | BOOKS | 732.63 | V006015 |
| | 1ST JOHN INC | SECURITY | 205.31 | V006016 |
| | ABD OFFICE SOLUTIONS | COPY CTR | 38.49 | V006017 |
| | AT&T MOBILITY | TELECOM | 16.24 | V006018 |
| | CORODATA | BLDG SVCS | 56.87 | V006019 |
| | KONICA MINOLTA BUSINESS | COPY CENTER | 97.61 | V006020 |
| | OCLC INC | BIBLIOGRAPHICAL S | 781.55 | V006021 |
| | STATE COMPENSATION | PREPAID EXP | 2,317.33 | V006022 |
| | UPS | DELIVERY & POSTAG | 25.14 | V006023 |
| May 5 | STAMPS.COM | DELIVERY & POSTAG | 300.00 | V006035 |
| May 7 | LEXISNEXIS MATTHEW BENDER | BOOKS | 386.63 | V006024 |
| | CONTINUING EDUCATION OF THE BAR CAL | BOOKS | 2,629.01 | V006025 |
| | PROQUEST LLC COUTTS INFORMATION SER | BOOKS | 1,048.82 | V006026 |
| | JURIS PUBLISHING INC | BOOKS | 92.89 | V006027 |
| | LEXISNEXIS ONLINE SERVICES | BOOKS | 16,311.03 | V006028 |
| | PRACTISING LAW INSTITUTE | BOOKS | 925.18 | V006029 |
| | ROWMAN & LITTLEFIELD PUBLISHING GRO | BOOKS | 108.20 | V006030 |
| | STATE BAR OF TEXAS | BOOKS | 105.00 | V006031 |
| | THOMSON REUTERS TAX & ACCOUNTING | BOOKS | 477.70 | V006032 |
| | WEST ACADEMIC | BOOKS | 188.34 | V006033 |
| | THOMSON REUTERS | BOOKS | 82,222.22 | V006034 |
| May 12 | STAMPS.COM | DELIVERY & POSTAG | 24.99 | V006036 |
| May 13 | ABD OFFICE SOLUTIONS | COPY CTR | 115.31 | V006037 |
| | BANDWIDTH.COM, INC. | TELECOM | 869.42 | V006038 |

119,026.23

LOS ANGELES COUNTY LAW LIBRARY

May 1, 2021 - May 31, 2021 (CHECKS)

Account No.: 102001

| DATE | PAYEE | FOR | AMOUNT | CHECK NO. |
|--------|-------------------------------------|-------------------|-----------|-----------|
| | BUILDING ELECTRONIC CONTROLS INC | SECURITY | 3,310.00 | V006039 |
| | BRIGHTVIEW | LANDSCAPING | 1,250.00 | V006040 |
| | FILE KEEPERS | PREPAID EXP | 2,216.00 | V006041 |
| | GTT COMMUNICATIONS | TELECOM | 389.70 | V006042 |
| | ISOLVED BENEFIT SERVICES | PAYROLL/HR BENEFI | 77.00 | V006043 |
| | KONICA MINOLTA BUSINESS | COPY CTR | 61.47 | V006044 |
| | KRONOS | PREPAID EXP | 3,088.56 | V006045 |
| | LA DEPT OF WATER & POWER | ELECTRIC/FIRE | 21,791.89 | V006046 |
| | NASA SERVICES | BLDG SVCS | 528.01 | V006047 |
| | OFFICE DEPOT | SUPPLIES-OFFICE | 832.19 | V006048 |
| | PAN AMERICAN PEST CONTROL CO | BLDG SVCS | 276.00 | V006049 |
| | AMERICAN BAR ASSOCIATION | BOOKS | 1,305.10 | V006050 |
| | WOLTERS KLUWER LAW & BUSINESS | BOOKS | 3,128.02 | V006051 |
| | BUILDERS BOOK INC BOOKSTORE | BOOKS | 133.11 | V006052 |
| | CALIFORNIA CHAMBER OF COMMERCE | BOOKS | 314.78 | V006053 |
| | CONTINUING EDUCATION OF THE BAR CAL | BOOKS | 846.48 | V006054 |
| | JURIS PUBLISHING INC | BOOKS | 509.57 | V006055 |
| | LRP PUBLICATIONS | BOOKS | 119.70 | V006056 |
| | ROWMAN & LITTLEFIELD PUBLISHING GRO | BOOKS | 110.35 | V006057 |
| | UNITED NATIONS PUBLICATIONS | BOOKS | 181.70 | V006058 |
| | WEST ACADEMIC | BOOKS | 49.28 | V006059 |
| | THOMSON REUTERS | BOOKS | 5,067.77 | V006060 |
| | STATE BAR OF WISCONSIN | BOOKS | 188.30 | V006061 |
| | WILLIAM S HEIN & CO | BOOKS | 1,933.78 | V006062 |
| | GOBI LIBRARY SOLUTIONS | BOOKS | 911.20 | V006063 |
| May 20 | | | | |
| | AT&T MOBILITY | TELECOM | 16.24 | V006067 |
| | LEXISNEXIS MATTHEW BENDER | BOOKS | 32,101.82 | V006068 |
| | KONICA MINOLTA BUSINESS | COPY CENTER | 103.69 | V006069 |
| May 21 | | | | |
| | LEXISNEXIS MATTHEW BENDER | BOOKS | 727.07 | V006070 |
| | GEORGE T BISEL COMPANY | BOOKS | 99.22 | V006071 |
| | CONTINUING EDUCATION OF THE BAR CAL | BOOKS | 1,497.74 | V006072 |
| | IMPRIMATUR PRESS | BOOKS | 128.50 | V006073 |
| | LEAGUE OF CALIFORNIA CITIES | BOOKS | 49.00 | V006074 |
| | PRACTISING LAW INSTITUTE | BOOKS | 423.98 | V006075 |
| | ROWMAN & LITTLEFIELD PUBLISHING GRO | BOOKS | 666.60 | V006076 |
| | THOMSON REUTERS TAX & ACCOUNTING | BOOKS | 992.62 | V006077 |
| | WILLIAM S HEIN & CO | BOOKS | 1,064.20 | V006078 |
| | GOBI LIBRARY SOLUTIONS | BOOKS | 196.57 | V006079 |
| May 24 | | | | |
| | SYNCB AMAZON | SUPPLIES-OFFICE | 10.90 | V006101 |

202,414.34

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

| DATE | PAYEE | FOR | AMOUNT | CHECK NO. |
|-------|----------------------------------|---------------------------|-----------------|------------------|
| May 6 | SEIU LOCAL 721 SEIU LOCAL 721 | UNION DUES UNION SUPPL | 963.06 57.89 | 001680 001681 |

1,020.95

MEMORANDUM

DATE: June 23, 2021

TO: Board of Law Library Trustees

FROM: Sandra J. Levin, Executive Director
Malinda Muller, Director of Patron Services

RE: Approval of Revised Job Description: Global Law Librarian

SUMMARY AND EXPLANATION

Staff presents the attached, revised job description for Board consideration and approval.

The Global Law Librarian position has been vacant for some time. During that time, the emphasis on language access within the legal field generally, and self-help in particular, has expanded rapidly and significantly. LA Law Library has likewise made progress in this area, but without a coordinated structure or formally designated personnel. There is currently only one position at the Law Library that requires language capacity as a necessary qualification: Global Law Librarian. This position also carries significant decision-making responsibilities in terms of collection development, content development, outreach, program coordination, etc. Accordingly, Staff recommends that the position be expanded to encompass additional responsibilities for language access coordination, policy development, outreach and support. Accordingly, the attached proposed job description expands the role to be Global Law and Language Access Librarian.

RECOMMENDATION

Staff recommends that the Board approve the attached updated job description for Global Law and Language Access Librarian.



LA LAW LIBRARY JOB DESCRIPTION

| | |
|-----------------------------|---|
| Title: | Librarian |
| Department: | Patron Services |
| Focus: | Global Law Reference & Research <u>and Language Access</u> |
| Reports to: | Director, Patron Services |
| Position Supervised: | None |
| FLSA Status: | Exempt |
| Salary Grade: | 5 |
| Union Status: | Eligible for Representation |
| Effective Date: | |

Position Summary

Under the direction of the Director of Patron Services, the Global Law ~~Reference and Language Access~~ Librarian is primarily responsible for providing foreign and international reference and research service and enhancing language access to for internal and external customers including the judiciary, government officials, attorneys, scholars, the business community, and the general public. The librarian has primary responsibility for global collection development, ~~and with~~ special projects relating to the foreign and international legal materials and language access initiatives.

Responsibilities and Duties

Core Responsibilities and Duties:

Reference Assistance to Library Users

- Conducts complete reference interviews to determine appropriate print and electronic resources to meet user requests.
- Performs both immediate reference and in-depth research searches; refers users to other resources as appropriate.
- Directs users to requested publications; assists users with both print and electronic resources.
- Provides instruction and guidance for use of library catalog, legal databases, legal research methodology and procedures.
- Responds to in-library, phone, mail, email and live-chat reference questions.
- Develops and maintains pathfinders, bibliographic resources and research guides.

Training and Outreach

- Participates in the development of training programs; designs new classes.



- Teaches classes and updates class materials for both legal and general public users.
- Participates in professional seminars, workshops, and lectures.
- Gives library tours to the public and school groups.
- Participates in orientation and training of new staff members and non-professional staff.

Collection Development

- Reviews print and electronic materials in assigned subject areas and makes recommendations for additions, deletions and enhancements to the collection.
- Analyzes subject areas of the collection as assigned and prepares comparative data.
- Participates in collection development meetings.

Other Responsibilities

- Participates in library-wide projects and programs.
- Monitors appropriate list-servs and reads professional publications; contributes to same as appropriate
- Attends professional programs, activities and conferences.
- Assists other reference and research services staff as required.
- Other duties as required.

Focus Responsibilities and Duties:

Collaboration with Patron Services and Communications

- Works closely with the Directors of ~~Programs and Partnerships~~ [Patron Services](#) and Communications [Manager](#) to foster awareness in the Los Angeles community and beyond of ~~the~~ LA Law Library's global law collection.
- Assists in the assessment of the unique foreign and international law requirements of each of the Library's constituent groups including the courts, attorneys, the business community, academic community, and the general public.
- Proposes programs and special services to satisfy the demand for access to global law materials among the Library's various user groups.
- Develops and conducts FCIL training programs and classes for the Library's various global law user groups.
- [Participates in outreach initiatives to law firms and trade associations regarding global law and/or language access.](#)
- [Coordinates language access related to website, ebranch and promotional materials](#)

Reference and Research Assistance to Library Users

- Conducts reference interviews; provides general reference, directional and research guidance service for global law inquiries using both print and online resources.

- Provides complex reference & in-depth research searches for global law inquiries using both print and online resources.
- Participates in general Reference & Research services as part of regular workflow, including regular shifts at the reference desk.
- [Provides global law and/or language access support to public programs](#)

Collection Development

- Helps manage the development of the Law Library's global collection resources in all formats.
- Works within the Collection Development Policy guidelines to establish and maintain the global law collection.
- [Reviews and evaluates advertisements, website information and other sources for new titles and editions and makes recommendations on new purchases, replacements, updates and removals from the collection.](#)
- [Maintains currency and familiarity with resources commonly used in Global reference](#)
- [Maintains currency and familiarity with legal resources available in languages other than English](#)

Staff Responsibilities

- [Provides instruction and training for reference librarians on resources and products added to the global collection and on research methodology and strategies.](#)
- [Develops and/or coordinates programs, initiatives, materials and professional development relating to global law and/or language access](#)
- Plans and participates in training, seminars, and workshops for staff.
- [Keeps current with activities of the courts, legal aid partners, and the judicial community regarding language access and monitors initiatives affecting language access](#)

Participation in planning and direction of the LA Law Library

- Collaborates with the Director of [Reference and Research Patron Services](#) on long range and short term planning for the global collection, reference services and the library in general.
- Assists in analyzing user needs and recommends new projects, programs and services for various library user groups.
- Helps ensure quality reference and research services through participation in [professional organizations](#), continuing education programs, seminars and workshops.
- [Participates in informational events, webinars and public access meetings by special interest groups regarding global law and/or language access.](#)

Position Qualifications



Education/Training Requirement:

- A graduate Library Science degree from an American Library Association (ALA) accredited school.

Experience Requirement:

- Two years' experience working with global legal resources in a library or related field.

Reading knowledge of at least one foreign language Demonstrated ability to plan, implement and/or coordinate projects directed to range of constituent groups

Additional Preferred Qualifications:

- JD degree
- Experience working with global legal materials in a firm or law office

Work Environment

Will be working in an office environment and in reference public service counter areas.

Physical Abilities Required

- Lifting ability: Light, under 15 lbs. on a regular basis. Up to 50 lbs. on an occasional basis.
- May require bending, stooping, and reaching.
- Must be able to move from one branch or partnership location to another.
- Some exposure to adverse environmental conditions such as dust and/or odors.
- Sitting at a desk: short time, 15 minutes and/or medium, 15-45 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 45+ min. may be required.

Approvals

| | | | |
|----------------------|-------|--------------------|-------|
| _____ | _____ | _____ | _____ |
| Immediate Supervisor | Date | Senior Director | Date |
| _____ | _____ | _____ | _____ |
| Human Resources | Date | Executive Director | Date |

Statement of Employee



I understand the position and its responsibilities and expectations as described above. The above statements describe the level of work performed in general terms. The statements are not intended to list all the responsibilities, duties and/or skills required of employees so classified. The content herein is subject to change, with or without due notice.

Signature _____ Date _____

Print Name _____

Distribution: Original - Human Resources, Copies - Supervisor, Employee



[S:\ADMINISTRATIVE_SERVICES\MANAGEMENT TEAM\Job Descriptions Patron Services \(Drafts\)\Librarian Global Language
Access Job Description_SIL edits_20210602.docx](#)

Formatted: Tab stops: 2.84", Left



AGENDA ITEM 4

DISCUSSION ITEMS

- 4.1 Approval of Operating and Capital Expenditure Budget for Fiscal Year 2021-2022
- 4.2 Staff Presentation Regarding Ask A Lawyer

MEMORANDUM

DATE: June 23, 2021

TO: Board of Law Library Trustees

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

RE: Approval of Operating and Capital Expenditures Budget for Fiscal Year 2021-2022

INTRODUCTION

Staff is requesting that the Board of Trustees formally approve the FY2021 Budget. Except as noted below, the budget is as recommended by the FY2021 Budget Committee and considered and discussed previously at the Board’s May 26, 2021 regular meeting. (The May Board packet can be found here: http://www.lalawlibrary.org/pdfs/Agenda_20210526.pdf) The proposed budget (Income and Expense Operations Summary, Cash Flow, and Capital Projects), including refinements to adjust for information received in that past month, is attached.

BACKGROUND AND ANALYSIS

Overview

As explained at the May meeting, the recommendation to approve the budget 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 \$2.4M 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 \$400K higher next year (FY22) based upon current trends and reopening plans.
5. The proposed budget incorporates, but tracks separately, One Time Funding (OTF).

Refinements

Significant budget refinements since the May Board meeting include:

- \$200K increase in civil filing fee revenue from \$6.5M to \$6.7M based upon continued improvement in current year filing fee revenue.
- \$110K decrease in retiree health insurance expense due to increase in CalPERS CERBT distribution from \$90K to \$200K based upon improved return on investments.
- \$12K+ increase in salaries expense to convert facilities clerk from part time to full time.

State General Fund Revenue

As you are aware, the Library has been working with CCCLL to secure Backfill State funding for countywide law libraries. Our efforts thus far have placed us in the Legislature's approved budget, forwarded to the Governor for approval. If approved by the governor, law libraries statewide would benefit from a \$16M distribution from the State's general fund. LA Law Library's portion would be received as income and additional proposed expenditures would be proposed by Staff for Board approval.

RECOMMENDATION

Staff recommends that the Board of Trustees approve the proposed budget for FY2022 (including Income and Expense Operations Summary, Cash Flow, and Capital Projects).



**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 6.9% 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 | 6,700,000 | \$433K 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 Full Time Facilities Clerk: **\$31,200 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. Moreover, the prospect of likely additional funding from the State increases the importance and advances the timeframe for completing significant capital projects required to position us to be able to expand services and programming. A new FT Facilities Clerk position is therefore included in the budget.

Over time, the position of Branch Assistant has been phased out in favor of the new Library Associate position. Our last two part-time Branch Assistants have recently retired. We plan to replace the two open, part-time Branch Assistant positions with part-time 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 positions vs longer tenure in the now-retired positions.

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. A portion of this is for an expanded role for the Global Law Librarian and a revised job description for a retitled Global Law and Language Access Librarian is presented for approval on the consent calendar of this agenda.

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 FY22 BUDGET

a. State Funding:

We are optimistic that the Legislature will provide supplemental one-time funding in FY22. Although there have been positive steps taken 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 and would be added to the budget as soon as funding is approved.

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. However, given the current status of the supplemental funding at the State level we are very optimistic about a positive outcome and have not included this in the proposed budget.

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 | Amended Budget | OTF Amended | Base Budget | OTF Budget | \$ Inc (Dec) relative to Amended Budget | % Inc (Dec) relative to Amended Budget |
|---|------------------|------------------|------------------|--------------------|--------------------|------------------|--------------------|--------------------|---|--|
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 2022 | 2022 | | |
| Summary: | | | | | | | | | | |
| Income | | | | | | | | | | |
| L.A. Superior Court Fees | 7,219,802 | 7,734,201 | 7,394,973 | 6,274,657 | 6,267,208 | 0 | 6,700,000 | 0 | 432,792 | 6.9% |
| 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 | 7,618,486 | 0 | 664,564 | 9.6% |
| Expense | | | | | | | | | | |
| Staff | 3,755,846 | 3,765,298 | 4,681,213 | 4,664,971 | 4,222,182 | 150,614 | 4,670,562 | 198,045 | 448,380 | 10.6% |
| 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 | 13,756 | 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 | 9,033,579 | 326,287 | 487,273 | 5.7% |
| Net Income (Loss) | 358,693 | 864,089 | (416,076) | (1,705,797) | (1,592,384) | (172,078) | (1,415,093) | (326,287) | 177,291 | -11.1% |
| 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) | (1,395,093) | (326,287) | (1,175,715) | 535.9% |
| 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) | (1,725,093) | (1,469,087) | (1,490,715) | 636.0% |

| | | | | Original Budget | Amended Budget | OTF Amended | Base Budget | OTF Budget | \$ Inc (Dec) | % Inc (Dec) |
|---------------------------|-----------|-----------|-----------|-----------------|----------------|-------------|-------------|------------|----------------------------|----------------------------|
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 2022 | 2022 | relative to Amended Budget | relative to Amended Budget |
| Detailed Budget: | | | | | | | | | | |
| Income: | | | | | | | | | | |
| L.A. Superior Court Fees | 7,219,802 | 7,734,201 | 7,394,973 | 6,274,657 | 6,267,208 | 0 | 6,700,000 | 0 | 432,792 | 6.9% |
| 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 | 7,618,486 | 0 | 664,564 | 9.6% |
| Expenses: | | | | | | | | | | |
| Staff: | | | | | | | | | | |
| Salaries (FT) | 2,216,809 | 2,215,051 | 2,463,766 | 2,577,618 | 2,289,922 | 125,827 | 2,526,720 | 162,472 | 236,798 | 10.3% |
| Staff Vacancy Offset (FT) | 0 | 0 | 0 | (52,581) | (26,735) | 0 | (53,784) | 0 | (27,049) | 101.2% |
| 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 | 169,775 | 0 | 7,597 | 4.7% |
| Medicare | 34,258 | 35,031 | 38,563 | 39,285 | 40,305 | 0 | 40,806 | 0 | 501 | 1.2% |
| Retirement | 0 | 0 | 489,201 | 580,798 | 583,099 | 0 | 663,621 | 0 | 80,522 | 13.8% |
| 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 | 479,752 | 0 | (50,244) | -9.5% |
| Disability Insurance | 4,951 | 4,505 | 4,193 | 5,479 | 4,981 | 0 | 5,182 | 0 | 201 | 4.0% |

| | | | | Original Budget | Amended Budget | OTF Amended | Base Budget | OTF Budget | \$ Inc (Dec) relative to Amended Budget | % Inc (Dec) relative to Amended Budget |
|--|------------------|------------------|------------------|------------------|------------------|----------------|------------------|----------------|---|--|
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 2022 | 2022 | | |
| Dental Insurance | 59,169 | 59,432 | 61,700 | 74,663 | 68,887 | 0 | 73,450 | 0 | 4,563 | 6.6% |
| Vision Insurance | 6,351 | 6,209 | 5,891 | 7,905 | 7,158 | 0 | 8,422 | 0 | 1,264 | 17.7% |
| Life Insurance | 842 | 1,658 | 1,982 | 2,153 | 2,110 | 0 | 2,508 | 0 | 398 | 18.9% |
| 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 | 24,000 | 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 | 4,670,562 | 198,045 | 448,380 | 10.6% |
| 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 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: | | | | | | | | | | |
| 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 | Base Budget | OTF Budget | \$ Inc (Dec) relative to Amended Budget | % Inc (Dec) relative to Amended Budget |
|----------------------------------|---------|---------|---------|-----------------|----------------|-------------|-------------|------------|---|--|
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 2022 | 2022 | | |
| 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 | Amended Budget | OTF Amended | Base Budget | OTF Budget | \$ Inc (Dec) relative to Amended Budget | % Inc (Dec) relative to Amended Budget |
|--|-----------|-----------|-----------|-----------------|----------------|-------------|-------------|------------|---|--|
| | 2018 | 2019 | 2020 | 2021 | 2021 | 2021 | 2022 | 2022 | | |
| 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 | 5,000 | 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 | 13,756 | 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 | 9,033,579 | 326,287 | 487,273 | 5.7% |
| Net Income Before Extraordinary Items | 358,693 | 864,089 | (416,076) | (1,705,797) | (1,592,384) | (172,078) | (1,415,093) | (326,287) | 177,291 | -11.1% |
| 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) | (1,395,093) | (326,287) | (1,176,882) | (1) |

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

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 |
|-------------------------------|--|--|---|--|----------------------------------|-----------------|-------------------|
|-------------------------------|--|--|---|--|----------------------------------|-----------------|-------------------|

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 | 7,409,753 |
| 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 | -1,352,308 |
| 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 | -4,508,607 |
| 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 | 1,046,023 |
| 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 | -2,486,233 |
| 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 | 9,157,003 |
| 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 | 9,157,003 |
| 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 | 17,607,003 |
| 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 | -2,436,233 |

Staff Presentation:

Ask A Lawyer

Presented by:

Managing Librarian of Legal Education,

Ryan Metheny

June 23, 2021