

# **AMENDED AGENDA**

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

### **SPECIAL BOARD MEETING**

***Thursday, July 1, 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 #949 1768 9301 using this link***

***<https://zoom.us/j/94917689301> or calling (408) 638 0968.***

*I, Hon. Mark A. Juhas, President, do hereby call a special meeting of the Board of Trustees of the Los Angeles County Law Library to be held at the time and place listed above to discuss the matters identified on this agenda.*

  
*Hon. Mark A. Juhas, President*

### **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 #**949 1768 9301** using this link <https://zoom.us/j/94917689301> 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**

**PUBLIC COMMENT**

**PRESIDENT'S REPORT**

**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
- 3.4 Approval of The Pun Group LLP Engagement Letter to Audit the Law Library's Financial Statements for FY2020-21

**DISCUSSION ITEMS**

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

**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.

**EXECUTIVE DIRECTOR REPORT**

**ADJOURNMENT**

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

POSTED MONDAY, JUNE 28, 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
- 3.4 Approval of The Pun Group LLP Engagement Letter to Audit the Law Library's Financial Statements for FY2020-21



**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 1<sup>st</sup> 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.

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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
<b>Assets</b>			
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	<u>11,234,559</u>	<u>11,859,001</u>	<u>624,442</u>
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	<u>23,173,168</u>	<u>22,660,268</u>	<u>(512,900)</u>
Total assets	<u>34,407,727</u>	<u>34,519,269</u>	<u>111,541</u>
<b>Deferred Outflows of Resources</b>			
Deffered Outflows of Resources	1,559,140	1,559,140	-
Total assets and deffered outflows of resources	<u><b>35,966,868</b></u>	<u><b>36,078,409</b></u>	<u><b>111,541</b></u>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	249,615	60,903	(188,712)
Other current liabilities	-	-	-
Payroll liabilities	6,605	2,680	(3,925)
Total current liabilities	<u>256,221</u>	<u>63,584</u>	<u>(192,637)</u>
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	<u>6,486,980</u>	<u>6,629,351</u>	<u>142,370</u>
Total liabilities	<u>6,743,201</u>	<u>6,692,934</u>	<u>(50,267)</u>
<b>Deferred Inflows of Resources</b>			
Deffered Inflows of Resources	1,184,693	1,184,693	-
Total liabilities and Deffered inflows of resources	<u>7,927,894</u>	<u>7,877,627</u>	<u>(50,267)</u>
<b>Net Position</b>			
Invested in capital assets	16,857,286	16,340,346	(516,940)
Unrestricted	11,181,688	11,860,436	678,748
Total net position	<u>28,038,974</u>	<u>28,200,782</u>	<u>161,808</u>
Total liabilities and Deffered inflows of resources and net position	<u><b>35,966,868</b></u>	<u><b>36,078,409</b></u>	<u><b>111,541</b></u>

**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%
<b>11,548</b>	<b>10,724</b>	<b>12,576</b>	<b>1,852</b>	<b>17.3%</b>
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%
<b>213,463</b>	<b>212,512</b>	<b>203,378</b>	<b>9,134</b>	<b>4.3%</b>
657,926	706,417	668,455	(37,962)	-5.4%
<b>(4,102)</b>	<b>(147,840)</b>	<b>37,943</b>	<b>185,783</b>	<b>-125.7%</b>
5,233	1,667	2,665	999	59.9%
0	0	0	0	0.0%
0	0	0	0	0.0%
<b>1,131</b>	<b>(146,173)</b>	<b>40,608</b>	<b>186,781</b>	<b>-127.8%</b>
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%
<b>Total Income</b>	<b>7,788,559</b>	<b>5,792,754</b>	<b>5,973,286</b>	<b>180,531</b>	<b>3.1%</b>

**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%
<b>Total Expenses</b>	<b>7,416,736</b>	<b>7,401,173</b>	<b>7,169,691</b>	<b>231,482</b>	<b>3.1%</b>

**Net Income (Loss)**

	<b>371,823</b>	<b>(1,608,418)</b>	<b>(1,196,405)</b>	<b>412,013</b>	<b>25.6%</b>
Investment Gain (Loss) <sup>1</sup>	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%
<b>Net Income Including Extraordinary Items</b>	<b>573,583</b>	<b>(238,746)</b>	<b>161,808</b>	<b>400,554</b>	<b>167.8%</b>

**Capitalized Expenditures**

	0	0	0	0	0.0%
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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 2020-21 YTD					Comments		
Actual	Amended Budget	Actual	\$ Fav	% Fav			YTD Actual	Amended Budget	Actual	\$ Δ	% Δ			
<b>Detailed Budget:</b>														
<b>Income:</b>														
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%	
<b>Parking:</b>														
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%	
<b>Library Services:</b>														
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%	
<b>Expenses:</b>														
<b>Staff:</b>														
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) <sup>1</sup>	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%	

Capital Expenditures:

FY 2019-20	FY 2020-21 YTD				Comments	
	YTD Actual	Amended Budget	Actual	\$ Δ		% Δ
39 FAC 161100	0	0	0	0	0.0%	Furniture / Appliances (>3k)
33 TECH 161300	0	0	0	0	0.0%	Electronics / Computer Hardware (>3k)
39 FAC 164500	0	0	0	0	0.0%	Exterior Building Repairs/ Improvements (>3k)
39 FAC 164000	0	0	0	0	0.0%	Interior Improvements / Alterations (>3k)
33 TECH 168000	0	0	0	0	0.0%	Computer Software
	0	0	0	0	0.0%	Total - Capitalized Expenditures

CalPERS CERBT Trust Fund:

Beginning Balance	2,484,359	
Administrative Expense	(103)	CalPERS CERBT program cost.
Investment Expense	(11)	Investment management cost.
Unrealized Gain/Loss	81,155	Fluctuating market conditions.
Distribution		Distribution from Fund.
Ending Balance	2,565,400	

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

## Los Angeles County Law Library

Statement of Cash Flows

As of April 30, 2021

(Provisional and subject to year-end audit adjustments)

	4/30/2021	YTD
<b>Cash flows from operating activities</b>		
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)
<b>Cash received from filing fees and services</b>	<b>594,665</b>	<b>6,956,507</b>
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	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(131,802)</b>	<b>(1,647,648)</b>
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	-	-
<b>Cash payments to employees for services</b>	<b>(312,294)</b>	<b>(3,480,973)</b>
Contributions received	-	120,000
Net cash from operating activities	150,570	1,947,886
<b>Cash flow from capital and related financing activities</b>		
Library materials	(176,992)	(1,572,817)
Fixed assets	-	-
Capital - Work in Progress (WIP)	-	(6,052)
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	3,883	49,857
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>(22,540)</b>	<b>418,874</b>
Cash and cash equivalents, at beginning of period	10,464,246	10,022,832
<b>Cash and cash equivalents, at end of period</b>	<b>10,441,706</b>	<b>10,441,706</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
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
	OXSANA 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

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

### 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 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](#)

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**MEMORANDUM**

**DATE:** June 23, 2021

**TO:** Board of Law Library Trustees

**FROM:** Marcelino Juarez, Finance Manager

**VIA:** Sandra J. Levin, Executive Director

**RE:** Approval of Vasquez & Company LLP Engagement Letter to Audit the Law Library's Financial Statements for FY2020-21

**SUMMARY**

Staff recommends the Board approve The Pun Group, LLP's engagement letter to audit the Law Library's financial statements for the fiscal year ended 6/30/21 and accept the auditor's required communication, SAS 114 letter.

**ANALYSIS AND DETAIL**

On July 22, 2020 and following an RFP process the Board selected The Pun Group, LLP as its financial auditor starting with fiscal year ending June 30, 2020. The RFP called for and The Pun Group, LLP responded with fee proposals for fiscal years 2019-20, 2020-21 and 2021-22. The Pun Group, LLP has proposed terms and conditions to audit the Law Library's financial statements for the fiscal year 2020-21 (see attached). Except for the dates and fee amount, the body of the proposed letter is identical to last year's letter.

As previously proposed in their response to our RFP, Vasquez & Company LLP is proposing a fixed fee of \$18,500 for the fiscal year 2020-21 financial audit. Pursuant to the Library's Governance Resolution, the Board must ratify the engagement and will be responsible for approving the audit report that results. Should the Board adopt Staff's recommendation; the audit field work will be scheduled to begin on the week of August 30<sup>th</sup>. The audit report is expected to be presented to the Board at its October 27, 2021 meeting.

In addition, and prior to the audit field work, staff also requests the Board accept the auditor's required communication, SAS 114 letter (see attached).

**RECOMMENDATION**

Staff recommends that the Board approve the attached engagement letter and accept the auditor's required communication, SAS 114 letter.







May 24, 2021

**Los Angeles County Law Library**  
301 W. 1<sup>st</sup> Street  
Los Angeles CA 90012

**RE: Engagement of The Pun Group, LLP (the “Firm”)**

We are pleased to confirm our understanding of the services we are to provide the Los Angeles County Law Library (the “Library”) for the year ending June 30, 2021. We will audit the financial statements of the business-type activities including the related notes to the financial statements, which collectively comprise the basic financial statements of the Library as of and for the year ending June 30, 2021.

Accounting standards generally accepted in the United States of America provide for certain Required Supplementary Information (“RSI”), such as Management’s Discussion and Analysis (the “MD&A”), to supplement the Library’s financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Library’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis
- 2) Schedule of the Law Library’s Proportionate Share of the Net Pension Liability
- 3) Schedule of Contributions – Pensions
- 4) Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios
- 5) Schedule of Contributions – Other Postemployment Benefits Plan

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standard for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Library and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Library’s financial statements. Our report will be addressed to Board of Trustees of the Library. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

**200 E. Sandpointe Ave., Suite 600, Santa Ana, California 92707**  
**Tel: 949-777-8800 • Fax: 949-777-8850**  
**[www.pungroup.cpa](http://www.pungroup.cpa)**

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Library is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Library's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Nonaudit Services**

We will also assist in preparing the financial statements and related notes, GASB 68 net pensions liabilities worksheets and journal entries, GASB 75 net other postemployment benefits worksheets and journal entries of the Library in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes, GASB 68 net pensions liabilities worksheets and journal entries, GASB 75 net other postemployment benefits worksheets and journal entries, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, GASB 68 net pensions liabilities worksheets, GASB 75 net other postemployment benefits worksheets, and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Third Party Service Providers**

We may from time to time, and depending on the circumstances, use third-party service providers in serving this account. We may share confidential information about the Library with these service providers, but remain committed to maintaining the confidentiality and security of the Library's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of any personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of all information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of any confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, the Library will be asked to provide its consent prior to the sharing of any confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.



### **Assistance By Your Personnel**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

### **Report Distribution and Other**

We will provide copies of our reports to the Library; however, you are responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

### **Access to Working Papers**

The audit documentation for this engagement is the property of The Pun Group, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify the Library of any such request. If requested, access to such audit documentation will be provided under the supervision of The Pun Group, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Oversight Agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

The Firm is required to undergo a "Peer Review" every three years. During the course of a Peer Review engagement, selected working papers and financial reports, on a sample basis, will be inspected by an outside party on a confidential basis. Consequently, the accounting and/or auditing work we performed for the Library may be selected. Signing this letter represents management's acknowledgement and permission to allow such access should this engagement be selected for review. As a result of our prior or future services to the Library, we may be required or requested to provide information or documents to management or a third-party in connection with a legal or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, our efforts in complying with such request or demands will be deemed a part of this engagement and we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

### **Independence**

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. In order to preserve the integrity of our relationship, no offer of employment shall be discussed with any The Pun Group, LLP professionals assigned to the audit, during the one year period prior to the commencement of the year-end audit. Should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our standard hourly rates.

### **Planned Scope and Timing of the Audit**

We expect to begin our audit on approximately August 30, 2021 and to issue our reports no later than October 13, 2021.

Frances J. Kuo is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

### **Fees**

Our fee for these services will be \$18,500 for the year ending June 30, 2021. Our fees are based on certain assumptions, including the required assistance described above. To the extent that certain circumstances included but not limited to those listed in **Appendix A**, arise during the engagement, our fee estimate may be significantly affected and additional fees may be necessary. Additional services provided beyond the described scope of services will be billed separately.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If the Library is required to undergo a single audit in accordance with the Federal Single Audit Act and the Uniform Guidance, there will be an additional fee of \$4,000 for each major program. The number of programs determined to be a major program will be based on the determination required by the Uniform Guidance and will be discussed with you prior to commencement of any audit work.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

### **Termination**

We acknowledge the Library's right to terminate our services at any time, and the Library acknowledges our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for all direct and indirect charges incurred through the date of termination or resignation or thereafter as circumstances and this agreement may require, plus applicable interest, costs, fees and attorneys' fees.

### **Dispute Resolution Procedure, Waiver of Jury Trial, Jurisdiction and Venue for All Disputes, and Governing Law**

We appreciate the opportunity to serve as the Organization's auditor and anticipate a productive, harmonious relationship. If the Organization becomes dissatisfied for any reason with the services we have performed or the fees charged, we encourage the Organization to bring that to our attention immediately. Most such problems should be remedied by communication and discussion. However, a dispute could arise between us, regarding the construction or application of this agreement and/or the performance of any services under this agreement, which cannot be resolved by discussion. The Organization and this Firm believe that such accountant-client disputes are more satisfactorily resolved through confidential, binding arbitration than by litigation in court. Therefore, the Organization and this Firm choose confidential binding arbitration to resolve such disputes. It is understood and agreed that choosing binding arbitration waives a trial by jury.

The place of the confidential binding arbitration will be JAMS in Orange County, California. Arbitration proceedings may be commenced by either the Organization or this Firm, by giving all other interested parties written notice; and the proceedings shall be governed by the California Arbitration Act (*Code Civ. Proc.*, § 1281 *et seq.*), except as is otherwise specified herein. The arbitrator must decide all disputes in accordance with the California Arbitration Act, and the applicable rules of JAMS (except to the extent such rules conflict with this arbitration agreement). The arbitrator shall have the power to decide all matters, including legal questions raised by pleading or summary judgment motions. That decision shall be in accordance with California law; and the California *Evidence Code* shall govern all proceedings before the arbitrator. The arbitrator's award shall be final and binding, and a judgment upon the award may be entered and enforced by any court of competent jurisdiction.

By entering into this arbitration agreement, the Organization and this Firm expressly waive the right to commence an action in court, except with respect to provisional remedies; and waive the right to trial by jury.

The Organization and this Firm each agree to submit to the jurisdiction of any state or federal court in Orange County, California, in any action or proceeding arising out of or relating to the enforcement of the arbitration provisions of this agreement, or for any other purpose. The Organization and this Firm agree not to bring any action or proceeding of any kind in any other court. The Organization and this Firm waive any defense of inconvenient forum to the maintenance of any action or proceeding in Orange County, California.

### **Other Services**

We are always available to meet with the Library and/or other management personnel at various times throughout the year to discuss current business, operational, accounting and auditing matters affecting the Library. Whenever such a meeting is desirable please let us know; we are prepared to provide services to assist the Library in any of these areas.

### **Most Recent External Quality Control Review**

*Government Auditing Standards* require that we provide the Library with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2018 peer review report accompanies this letter.

\*\*\*

**Agreement**

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Library and that no other person or entity shall be authorized to enforce the terms of this engagement.

If the Library agrees with the terms of our engagement as described in this letter, please sign a copy and return it to us.

We appreciate the opportunity to be of service to Los Angeles County Law Library and believe this letter accurately summarizes the significant terms of our engagement. If there are any questions, please let us know.

Very truly yours,

**The Pun Group, LLP**



Frances J. Kuo, CPA, CGMA  
Engagement Partner

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**RESPONSE:**

This letter correctly sets forth the understanding of the Los Angeles County Law Library.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## **APPENDIX A**

### **Los Angeles County Law Library Circumstances Affecting Timing and Fee Estimate**

Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at the Library's request. Changes to the timing of the engagement usually require reassignment of personnel used by The Pun Group LLP (the "Firm") in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, the Firm may incur significant unanticipated costs.
2. All requested schedules are not (a) provided by the accounting personnel on the date requested, (b) completed in a format acceptable to the Firm (c) mathematically correct, or (d) in agreement with the appropriate underlying records (e.g., general ledger accounts). The Firm will provide the accounting personnel with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or unforeseen circumstances as follows:
  - a. New accounting issues that require an unusual amount of time to resolve.
  - b. Changes or transactions that occur prior to the issuance of our report.
  - c. Changes in the Entity's accounting personnel, their responsibilities, or their availability.
  - d. Changes in auditing requirements set by regulators.
5. Significant delays in the accounting personnel's assistance in the engagement or delays by them in reconciling variances as requested by the Firm. All invoices, contracts and other documents which we will identify for the Entity, are not located by the accounting personnel or made ready for our easy access.
6. A significant level of proposed audit adjustments are identified during our audit.
7. Changes in audit scope caused by events that are beyond our control.
8. Untimely payment of our invoices as they are rendered.

## Report on the Firm's System of Quality Control

December 7, 2018

To the Partners of  
The Pun Group, LLP  
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of The Pun Group, LLP, (the firm), in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of The Pun Group, LLP, in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. The Pun Group, LLP, has received a peer review rating of *pass*.

EFPR Group, CPAs, PLLC

EFPR Group, CPAs, PLLC  
Corning, NY



May 24, 2021

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California

We are engaged to audit the financial statements of the business-type activities including the related notes to the financial statements, which collectively comprise the basic financial statements of the Los Angeles County Law Library (the “Library”) for the year ending June 30, 2021. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

**Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards**

As stated in our engagement letter dated May 24, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the Library. Such consideration are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the Library’s compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain Required Supplementary Information (“RSI”) to supplement the basic financial statements. Our responsibility with respect to Management’s Discussion and Analysis, the Schedule of the Law Library’s Proportionate Share of the Net Pension Liability, the Schedule of Contributions – Pensions, the Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedule of Contributions – Other Postemployment Benefits Plan, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

**Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California  
Page 2

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits not do they expect auditors to provide reasonable assurance of detecting waste or abuse. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately August 30, 2021 and issue our report on approximately October 13, 2021. Frances J. Kuo the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Board of Trustees and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "The Ren Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California



# 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](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](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		
<b>Summary:</b>										
<b>Income</b>										
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%
<b>Total Income</b>	<b>8,610,872</b>	<b>9,121,202</b>	<b>8,615,557</b>	<b>7,469,910</b>	<b>6,953,922</b>	<b>0</b>	<b>7,618,486</b>	<b>0</b>	<b>664,564</b>	<b>9.6%</b>
<b>Expense</b>										
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%
<b>Total Expenses</b>	<b>8,252,179</b>	<b>8,257,113</b>	<b>9,031,633</b>	<b>9,175,707</b>	<b>8,546,306</b>	<b>172,078</b>	<b>9,033,579</b>	<b>326,287</b>	<b>487,273</b>	<b>5.7%</b>
<b>Net Income (Loss)</b>	<b>358,693</b>	<b>864,089</b>	<b>(416,076)</b>	<b>(1,705,797)</b>	<b>(1,592,384)</b>	<b>(172,078)</b>	<b>(1,415,093)</b>	<b>(326,287)</b>	<b>177,291</b>	<b>-11.1%</b>
Investment Gain (Loss) <sup>1</sup>	(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%
<b>Net Income Including Extraordinary Items</b>	<b>346,128</b>	<b>4,631,312</b>	<b>(207,340)</b>	<b>(1,615,797)</b>	<b>(219,378)</b>	<b>(172,078)</b>	<b>(1,395,093)</b>	<b>(326,287)</b>	<b>(1,175,715)</b>	<b>535.9%</b>
<b>Capitalized Expenditures</b>	<b>6,197</b>	<b>258,899</b>	<b>0</b>	<b>1,232,800</b>	<b>15,000</b>	<b>300,000</b>	<b>330,000</b>	<b>1,142,800</b>	<b>315,000</b>	<b>2100.0%</b>
<b>Net Income After CapEx</b>	<b>339,931</b>	<b>4,372,413</b>	<b>(207,340)</b>	<b>(2,848,597)</b>	<b>(234,378)</b>	<b>(472,078)</b>	<b>(1,725,093)</b>	<b>(1,469,087)</b>	<b>(1,490,715)</b>	<b>636.0%</b>

				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
<b>Detailed Budget:</b>										
<b>Income:</b>										
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%
<b>Expenses:</b>										
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%
<b>Total - Staff</b>	<b>3,755,846</b>	<b>3,765,298</b>	<b>4,681,213</b>	<b>4,664,971</b>	<b>4,222,182</b>	<b>150,614</b>	<b>4,670,562</b>	<b>198,045</b>	<b>448,380</b>	<b>10.6%</b>
<b>Library Materials:</b>										
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%
<b>Electronic Resource Subscriptions (ERS)</b>	<b>658,347</b>	<b>593,946</b>	<b>552,484</b>	<b>614,398</b>	<b>596,225</b>	<b>0</b>	<b>647,815</b>	<b>0</b>	<b>51,590</b>	<b>8.7%</b>
<b>Facilities:</b>										
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	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2018	2019	2020	Budget 2021	Budget 2021	Amended 2021	2022	2022	relative to Amended Budget	relative to Amended Budget
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) <sup>1</sup>	(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%
<b>Total - Capitalized Expenditures</b>	<b>6,197</b>	<b>258,899</b>	<b>0</b>	<b>1,232,800</b>	<b>15,000</b>	<b>300,000</b>	<b>330,000</b>	<b>1,142,800</b>	<b>315,000</b>	<b>2100.0%</b>

<sup>1</sup>UBS 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	
			<b>1,472,800</b>				



# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/22

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

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

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

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



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

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 PROPOSED Budget</b>
<b>Cash flows from operating activities</b>										
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
<b>Cash flows from capital and related financing activities</b>										
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
<b>Cash flows from non-capital and related financing activities</b>										
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
<b>Cash flows from investing activities</b>										
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 <sup>1</sup>	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
<b>Net increase in cash and cash equivalents</b>	<b>-2,157,753</b>	<b>-3,010,159</b>	<b>-2,268,229</b>	<b>260,872</b>	<b>-241,582</b>	<b>1,438,645</b>	<b>4,671,392</b>	<b>1,857,037</b>	<b>47,998</b>	<b>-2,486,233</b>
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
<b>Cash and cash equivalents, end of year</b>	<b>8,887,262</b>	<b>5,877,102</b>	<b>3,608,873</b>	<b>3,869,745</b>	<b>3,628,164</b>	<b>5,066,809</b>	<b>9,738,201</b>	<b>11,595,238</b>	<b>11,643,236</b>	<b>9,157,003</b>
<sup>1</sup> 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
<b>Δ in cash and cash equivalents</b>		<b>987,279</b>	<b>-255,085</b>	<b>395,882</b>	<b>325,475</b>	<b>1,406,740</b>	<b>4,893,469</b>	<b>3,152,669</b>	<b>3,402,214</b>	<b>-2,436,233</b>



**Staff Presentation:**

***Ask A Lawyer***

**Presented by:**

**Managing Librarian of Legal Education,**

**Janine Liebert**

**July 1, 2021**