

# **AGENDA**

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

### **REGULAR BOARD MEETING**

*Wednesday, May 25, 2022*

*12:15 PM*

***MILDRED L. LILLIE BUILDING TRAINING CENTER***

***301 WEST FIRST STREET***

***LOS ANGELES, CA 90012-3140***

### **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**

Each member of the public has the right to address the Board on agenda items or on items of interest which are not on the agenda and which are within the subject matter jurisdiction of the Board. Public comments will be taken at the beginning of the meeting as Agenda Item 1.0. Members of the public will be called upon at that time. A member of the public will be allowed to address the Board for a total of three (3) minutes for a single item or a maximum of five (5) minutes for all items unless the President grants more or less time based on the number of people requesting to speak and the business of the Board. When members of the public address the Board on agenda items, the President determines the order in which speakers will be called. Persons addressing the Board shall not make impertinent, slanderous or profane remarks to the Board, any member of the Board, staff or general public, nor utter loud, threatening, personal or abusive language, nor engage in any other disorderly conduct that disrupts or disturbs the orderly conduct of any Board Meeting. The President may order the removal (by muting or disconnection of the telephone line) of any person who disrupts or disturbs the orderly conduct of the Board Meeting.

### **AGENDA MATERIALS**

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the April 27, 2022 Regular Board Meeting
- 3.2 Review of March Financials and List of April Checks and Warrants
- 3.3 Update Regarding New Security Firm
- 3.4 Review and Approval of Guardian Dental, Vision and Life Benefits Renewal

**4.0 DISCUSSION ITEMS**

- 4.1 Review of Operating Budget FY 2022-23
- 4.2 Review and Approval of Property & Liability Insurance
- 4.3 Staff Presentation: Law Day

**5.0 AGENDA BUILDING**

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**6.0 EXECUTIVE DIRECTOR REPORT**

**7.0 ADJOURNMENT**

It is requested that the meeting be adjourned in memory of Robert Wright who worked at the Los Angeles County Law Library for 22 years as a Reference Librarian. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, May 25, 2022.

POSTED FRIDAY, MAY 19, 2022 @ 12:00 P.M.

POSTED BY ANN MARIE GAMEZ



# AGENDA ITEM 3

## CONSENT CALENDAR

- 3.1 Approval of Minutes of the April 27, 2022, Regular Board Meeting
- 3.2 Review of March Financials and List of April Checks and Warrants
- 3.3 Update Regarding New Security Firm
- 3.4 Review and Approval of Guardian Dental, Vision and Life Benefits Renewal



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

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

**April 27 2022**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, April 27, 2022 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 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.

**ROLL CALL/QUORUM**

**Trustees Present:** Judge Michelle Williams Court  
Judge Dennis Landin  
Judge Mark Juhas  
Kenneth Klein, Esquire  
Susan Steinhauser, Esquire (arrival as noted below)  
Judge Michael Stern

**Trustees Absent:** Judge Yolanda Orozco (participated informally via Zoom)

**Senior Staff Present:** Sandra J. Levin, Executive Director (via Zoom)  
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 12:17 p.m. and thereafter presided. Executive Director, Sandra J. Levin recorded the Minutes. Trustee Steinhauser joined the meeting at 12:33pm.

**1.0 PUBLIC COMMENT**

Patron, Mr. Alcorn, spoke before the Board to compliment the ongoing maintenance and beautification of the library and its exteriors. Mr. Alcorn was thankful to have access to the library and appreciated the cleanliness.

Patron, Mr. T. Carter spoke before the Board of Trustees claiming racial discrimination by Security and by Staff. Mr. Carter also complained that there was a lack of professionalism, courtesy and response from the Executive Director and the Executive Assistant and that he has not received responses to his requests to meet with the Executive Director. ED Levin responded to the patron that responses were sent to him explaining that she would be happy to meet with him once he provided specifics regarding the nature of his claims. The Board of Trustees requested that Mr. Carter submit all correspondence to the Board via the Executive Director prior to the next Board Meeting.

## **2.0 PRESIDENT'S REPORT**

No President's Report.

## **3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the February 23, 2022 Regular Board Meeting
- 3.2 Review of January and February Financials and List of February and March Checks and Warrants
- 3.3 Approval of Revised Job Description
- 3.4 Review of Quarter 3 Statistics for FY 21-22

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

## **4.0 DISCUSSION ITEMS**

- 4.1 Confirmation of Continuing Need to Undertake Emergency Replacement and Repair of Sump Pumps in Lower Level Parking Garage

ED Levin explained that there is an ongoing supply chain crisis impacting the ability to receive parts and complete the project. It will be completed as soon as possible. There is a potential risk at stake should there be a rainstorm or another severe weather event. For now, we are anticipating that the remaining sump pump will be fixed no later than the June Board meeting.

President Juhas requested a motion to reconfirm by a four-fifths vote its prior determination that: 1) an emergency exists that requires the immediate expenditure of public money to safeguard life, health, or property; and 2) there is a need to continue the replacement and repair of the sump pumps. So moved by Trustee Court seconded by Trustee Klein. The motion was unanimously approved 5 – 0.

- 4.2 Staff Presentation: Freedom of Information Day

Senior Librarian of Reference & Research, Members and Legal Education, Ryan Metheny, summarized the events that took place on Freedom of Information Day including an in person Conservatorship Clinic and Lawyers in the Library Clinic; webinars such as an MCLE, a class on Defamation, and an Ask A Lawyer class on Free Speech, and finally a special panel discussion on Access to Government Files on UFO's and other Conspiracies via the Freedom of Information Act. The special webinars and in person programming were will attended. All webinars are available on demand on the library website. All members of the Board were pleased to see creativity in programming with special themes.

Trustee Steinhauser joined the meeting and discussion at 12:33pm.  
No action requested or taken.

## **5.0 CLOSED SESSION**

- 5.1 CONFERENCE WITH LEGAL COUNSEL: INITIATION OF LITIGATION  
(G.C. 54956.9(d)(4)). Number of Potential Cases: 1

No reportable action was taken.

The meeting was reopened to the public after the closed session

**6.0 AGENDA BUILDING**

No future items were presented by Trustees to be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**7.0 EXECUTIVE DIRECTOR REPORT**

No additional report was given.

**8.0 ADJOURNMENT**

There being no further business to come before the Board, the meeting was adjourned at 1:19pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, May 25, 2022 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 March 31, 2022

(Provisional and subject to year-end audit adjustments)

|  | 6/30/2021         | 3/31/2022         | YTD              |
|--|-------------------|-------------------|------------------|
| <b>Assets</b>  |                   |                   |                  |
| Current assets   |                   |                   |                  |
| Cash and cash equivalents  | 10,471,380        | 13,322,336        | 2,850,955        |
| Accounts receivable  | 302,650           | 198,334           | (104,316)        |
| Other receivable   | 1,149,242         | 1,075,916         | (73,325)         |
| Prepaid expenses   | 252,791           | 394,693           | 141,902          |
| Total current assets   | 12,176,063        | 14,991,279        | 2,932,597        |
| Noncurrent assets  |                   |                   |                  |
| Restricted cash and cash equivalents                                 | 318,470           | 318,470           | -                |
| Investments  | 5,999,853         | 5,940,876         | (58,977)         |
| Capital assets, not being depreciated                                | 909,725           | 924,580           | 14,854           |
| Capital assets, being depreciated - net                              | 15,409,498        | 14,969,729        | (439,769)        |
| Total noncurrent assets  | 22,637,546        | 22,153,655        | (483,518)        |
| Total assets   | 34,813,609        | 37,144,934        | 2,449,079        |
| <b>Deferred Outflows of Resources</b>                                |                   |                   |                  |
| Deferred Outflows of Resources                                       | 2,410,452         | 2,410,452         | -                |
| Total assets and deferred outflows of resources                      | <b>37,224,062</b> | <b>39,555,386</b> | <b>2,449,079</b> |
| <b>Liabilities</b>   |                   |                   |                  |
| Current Liabilities  |                   |                   |                  |
| Accounts payable   | 165,978           | 44,382            | (121,596)        |
| Other current liabilities  | -                 | -                 | -                |
| Payroll liabilities  | (1,185)           | 5,763             | 6,949            |
| Total current liabilities  | 164,793           | 50,145            | (82,877)         |
| Noncurrent Liabilities   |                   |                   |                  |
| Accrued sick and vacation liability                                  | 299,418           | 281,715           | (17,703)         |
| Borrowers' deposit   | 229,794           | 243,245           | 13,451           |
| OPEB liability   | 3,239,511         | 3,434,496         | 194,985          |
| Net pension liability  | 3,887,855         | 3,962,852         | 74,997           |
| Total noncurrent liabilities   | 7,656,578         | 7,922,308         | 232,774          |
| Total liabilities  | 7,821,371         | 7,972,453         | 149,897          |
| <b>Deferred Inflows of Resources</b>                                 |                   |                   |                  |
| Deferred Inflows of Resources  | 1,418,426         | 1,418,426         | -                |
| Total liabilities and Deferred inflows of resources                  | 9,239,797         | 9,390,879         | 149,897          |
| <b>Net Position</b>  |                   |                   |                  |
| Invested in capital assets   | 16,319,223        | 15,894,309        | (424,914)        |
| Unrestricted   | 11,665,042        | 14,270,198        | 2,605,157        |
| Total net position   | 27,984,265        | 30,164,507        | 2,299,182        |
| Total liabilities and Deferred inflows of resources and net position | <b>37,224,062</b> | <b>39,555,386</b> | <b>2,449,079</b> |

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2022  
(Provisional and subject to year-end audit adjustments)

| Mar 21<br>Actual | Mar 2022          |           |                 |             |
|------------------|-------------------|-----------|-----------------|-------------|
|                  | Amended<br>Budget | Actual    | \$ Fav<br>(Unf) | % Fav<br>-% |
| 540,516          | 522,291           | 478,764   | (43,527)        | -8.3%       |
| 4,591            | 5,050             | 6,397     | 1,347           | 26.7%       |
| 22,392           | 43,333            | 53,646    | 10,313          | 23.8%       |
| 26,573           | 30,592            | 38,405    | 7,813           | 25.5%       |
| 594,071          | 601,266           | 577,213   | (24,053)        | -4.0%       |
| 321,387          | 403,695           | 333,384   | 70,311          | 17.4%       |
| 53,071           | 55,582            | 53,110    | 2,472           | 4.4%        |
| 146,910          | 220,914           | 223,277   | (2,364)         | -1.1%       |
| (146,910)        | (220,914)         | (223,277) | 2,364           | -1.1%       |
|                  |                   | 0         |                 |             |
| 47,362           | 81,454            | 67,083    | 14,370          | 17.6%       |
| 13,174           | 13,106            | 11,932    | 1,175           | 9.0%        |
| 8,253            | 6,119             | 4,893     | 1,225           | 20.0%       |
| 310              | 3,199             | 0         | 3,199           | 100.0%      |
| 502              | 2                 | 0         | 2               | 100.0%      |
| 0                | 67                | 0         | 67              | 100.0%      |
| 1,504            | 5,500             | 2,100     | 3,400           | 61.8%       |
| 207,567          | 201,072           | 197,710   | 3,362           | 1.7%        |
| 653,131          | 769,795           | 670,212   | (99,583)        | -12.9%      |
| (59,060)         | (168,529)         | (92,999)  | 75,530          | -44.8%      |
| 812              | (1,667)           | (25,941)  | (24,274)        | 1456.5%     |
| 0                | 0                 | 0         | 0               | 0.0%        |
| 0                | 0                 | 0         | 0               | 0.0%        |
| (58,248)         | (170,196)         | (118,940) | 51,256          | -30.1%      |
| 0                | 0                 | 0         | 0               | 0.0%        |

**Summary:**

|  |
|--|
| <b>Income</b>                              |
| L.A. Superior Court Fees                   |
| Interest                                   |
| Parking                                    |
| Library Services                           |
| Total Income                               |
| <b>Expense</b>                             |
| Staff (payroll + benefits)                 |
| Electronic Resource Subscriptions          |
| Library Materials                          |
| Library Materials Transferred to<br>Assets |
| Facilities                                 |
| Technology & Data                          |
| General                                    |
| Professional Development                   |
| Communications & Marketing                 |
| Travel & Entertainment                     |
| Professional Services                      |
| Depreciation                               |
| Total Expenses                             |
| <b>Net Income (Loss)</b>                   |
| Investment Gain (Loss) <sup>1</sup>        |
| Extraordinary Income                       |
| Extraordinary Expense                      |
| Net Income Including Extraordinary Items   |
| <b>Capitalized Expenditures</b>            |

| FY 2020-21<br>YTD Actual | FY 2021-22 YTD    |             |                 |              | Comments |
|--------------------------|-------------------|-------------|-----------------|--------------|----------|
|                          | Amended<br>Budget | Actual      | \$ Fav<br>(Unf) | % Fav<br>(-) |          |
| 4,734,769                | 4,950,835         | 4,848,403   | (102,432)       | -2.1%        |          |
| 45,975                   | 43,369            | 45,631      | 2,262           | 5.2%         |          |
| 191,365                  | 403,675           | 405,778     | 2,103           | 0.5%         |          |
| 294,779                  | 339,952           | 357,155     | 17,203          | 5.1%         |          |
| 5,266,888                | 5,737,831         | 5,656,966   | (80,864)        | -1.4%        |          |
| 3,308,542                | 3,657,009         | 3,458,173   | 198,836         | 5.4%         |          |
| 464,225                  | 466,287           | 456,463     | 9,824           | 2.1%         |          |
| 1,395,825                | 1,475,897         | 1,358,433   | 117,464         | 8.0%         |          |
| (1,395,825)              | (1,475,897)       | (1,358,433) | (117,464)       | 8.0%         |          |
| 640,545                  | 678,077           | 632,509     | 45,568          | 6.7%         |          |
| 110,485                  | 115,757           | 122,404     | (6,476)         | -5.6%        |          |
| 40,098                   | 70,355            | 65,721      | 4,634           | 6.6%         |          |
| 8,727                    | 14,858            | 9,214       | 5,644           | 38.0%        |          |
| 533                      | 18                | 14          | 4               | 22.4%        |          |
| 108                      | 223               | 46          | 177             | 79.2%        |          |
| 42,596                   | 44,220            | 42,616      | 1,604           | 3.6%         |          |
| 1,892,431                | 1,815,816         | 1,805,917   | 9,899           | 0.5%         |          |
| 6,508,290                | 6,862,619         | 6,593,077   | 269,542         | 3.9%         |          |
| (1,241,402)              | (1,124,789)       | (936,111)   | 188,678         | 16.8%        |          |
| 1,374                    | (15,067)          | (58,977)    | (43,910)        | 291.4%       |          |
| 1,354,174                | 3,175,330         | 3,175,330   | 0               | 0.0%         |          |
| 0                        | 0                 | 0           | 0               | 0.0%         |          |
| 114,146                  | 2,035,474         | 2,180,242   | 144,768         | 7.1%         |          |
| 0                        | 0                 | 7,715       | (7,715)         | 0.0%         |          |

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2022  
(Provisional and subject to year-end audit adjustments)

| Mar 21 | Mar 2022 |                |        |                       |
|--------|----------|----------------|--------|-----------------------|
|        | Actual   | Amended Budget | Actual | \$ Fav (Unf) % Fav -% |

| FY 2020-21 | FY 2021-22 YTD |                |        |                        | Comments |
|------------|----------------|----------------|--------|------------------------|----------|
|            | YTD Actual     | Amended Budget | Actual | \$ Fav (Unf) % Fav (-) |          |

|         |         |         |          |         | <b>Detailed Budget:</b> |        |                      |  |           |           |           |           |                           |   |
|---------|---------|---------|----------|---------|-------------------------|--------|----------------------|--|-----------|-----------|-----------|-----------|---------------------------|---|
|         |         |         |          |         | <b>Income:</b>          |        |                      |  |           |           |           |           |                           |   |
| 540,516 | 522,291 | 478,764 | (43,527) | -8.3%   | 15                      | FIN    | 303300               | L.A. Superior Court Fees                             | 4,734,769 | 4,950,835 | 4,848,403 | (102,432) | -2.1%                     |   |
|         |         |         |          |         |                         |        |                      | Interest:  |           |           |           |           |                           |   |
| 414     | 250     | 299     | 49       | 19.7%   | 15                      | FIN    | 311000               | Interest - LAIF                                      | 1,812     | 699       | 749       | 49        | 7.0%                      |   |
| 4,049   | 4,667   | 5,954   | 1,287    | 27.6%   | 15                      | FIN    | 312000               | Interest - General Fund                              | 42,723    | 41,508    | 43,728    | 2,221     | 5.4%                      |   |
| 128     | 133     | 144     | 11       | 8.1%    | 15                      | FIN    | 313000               | Interest - Deposit Fund                              | 1,440     | 1,162     | 1,154     | (8)       | -0.7%                     |   |
| 4,591   | 5,050   | 6,397   | 1,347    | 26.7%   |                         |        |                      | Subtotal   | 45,975    | 43,369    | 45,631    | 2,262     | 5.2%                      |   |
|         |         |         |          |         |                         |        |                      | Parking:   |           |           |           |           |                           |   |
| 22,392  | 43,333  | 53,646  | 10,313   | 23.8%   | 39                      | FAC    | 330100               | Parking  | 191,365   | 403,675   | 405,778   | 2,103     | 0.5%                      |   |
| 22,392  | 43,333  | 53,646  | 10,313   | 23.8%   |                         |        |                      | Subtotal   | 191,365   | 403,675   | 405,778   | 2,103     | 0.5%                      |   |
|         |         |         |          |         |                         |        |                      | Library Services:                                    |           |           |           |           |                           |   |
| 0       | 160     | 0       | (160)    | -100.0% | 27                      | CIRC   | 330150               | Annual Designation Fee                               | 666       | 857       | 439       | (418)     | -48.8%                    | Timing variance as majority of renewals are scheduled for June.                           |
| 10,089  | 16,010  | 21,603  | 5,593    | 34.9%   | 25                      | PS     | 330140               | Annual Members Fee                                   | 82,667    | 128,555   | 139,646   | 11,091    | 8.6%                      | New members signing up and old members returning at slightly greater rate than budgeted.  |
| 2,099   | 741     | 1,237   | 495      | 66.9%   | 25                      | PS     | 330340               | Course Registration                                  | 21,009    | 29,231    | 27,007    | (2,224)   | -7.6%                     | Timing variance pending calculation of MCLE subsidy from Joan Lavine bequest.             |
| 0       | 965     | 1,861   | 895      | 92.8%   | 27                      | CIRC   | 330129               | Copy Center  | (832)     | 11,960    | 12,668    | 708       | 5.9%                      | Includes unexpected increase in staff assisted copies.                                    |
| 326     | 746     | 685     | (62)     | -8.3%   | 27                      | CIRC   | 330205               | Document Delivery                                    | 4,008     | 5,047     | 4,826     | (221)     | -4.4%                     |   |
| 1,402   | 1,600   | 2,986   | 1,386    | 86.6%   | 27                      | CIRC   | 330210               | Fines  | 5,381     | 13,149    | 14,093    | 944       | 7.2%                      | Unexpected increase in fines as a result of lost books which carry maximum overdue fines. |
| 12,656  | 9,509   | 9,183   | (326)    | -3.4%   | 15                      | FIN    | 330310               | Miscellaneous  | 34,947    | 21,682    | 27,423    | 5,741     | 26.5%                     | Includes State Fund 10% dividend payment.   |
| 0       | 833     | 50      | (783)    | -94.0%  | 39                      | FAC    | 330330               | Room Rental  | 0         | 2,625     | 3,425     | 800       | 30.5%                     | Timing variance.  |
| 0       | 0       | 730     | 730      | 0.0%    | 23                      | COL    | 330350               | Book Replacement                                     | 2,038     | 0         | 730       | 730       | 0.0%                      |   |
| 0       | 0       | 0       | 0        | 0.0%    | 15                      | FIN    | 330360               | Forfeited Deposits                                   | 19,895    | 0         | 0         | 0         | 0.0%                      |   |
| 0       | 0       | 0       | 0        | 0.0%    | 17                      | EXEC   | 330400               | Friends of Law Library                               | 120,000   | 120,000   | 120,000   | 0         | 0.0%                      |   |
| 0       | 0       | 0       | 0        | 0.0%    | 25                      | PS     | 330420               | Grants   | 0         | 0         | 0         | 0         | 0.0%                      |   |
| 0       | 28      | 71      | 43       | 157.5%  | 15                      | FIN    | 330450               | Vending  | 0         | 346       | 398       | 52        | 15.1%                     |   |
| 0       | 0       | 0       | 0        | 0.0%    | 39                      | FAC    | 330465               | Special Events Income                                | 5,000     | 6,500     | 6,500     | 0         | 0.0%                      |   |
| 26,573  | 30,592  | 38,405  | 7,813    | 25.5%   |                         |        |                      | Subtotal   | 294,779   | 339,952   | 357,155   | 17,203    | 5.1%                      |   |
| 594,071 | 601,266 | 577,213 | (24,053) | -4.0%   |                         |        |                      | Total Income   | 5,266,888 | 5,737,831 | 5,656,966 | (80,864)  | -1.4%                     |   |
|         |         |         |          |         |                         |        |                      | <b>Expenses:</b>                                     |           |           |           |           |                           |   |
|         |         |         |          |         |                         |        |                      | Staff:   |           |           |           |           |                           |   |
| 173,312 | 229,192 | 188,576 | 40,617   | 17.7%   | ALL                     | 501000 | Salaries (FT)        | 1,766,810  | 1,960,036 | 1,819,760 | 140,276   | 7.2%      | Savings due to vacancies. |   |
| 0       | (4,137) | 0       | (4,137)  | 100.0%  | 15                      | FIN    | 501025               | Staff Vacancy Offset (FT)                            | 0         | (12,412)  | 0         | (12,412)  | 100.0%                    |   |
| 16,043  | 25,066  | 16,385  | 8,681    | 34.6%   | ALL                     | 501050 | Salaries (PT)        | 150,669  | 185,824   | 163,244   | 22,580    | 12.2%     | Savings due to vacancies. |   |
| 0       | (477)   | 0       | (477)    | 100.0%  | 15                      | FIN    | 501075               | Staff Vacancy Offset (PT)                            | 0         | (1,432)   | 0         | (1,432)   | 100.0%                    |   |
| 11,646  | 13,152  | 12,273  | 879      | 6.7%    | 15                      | FIN    | 502000               | Social Security                                      | 114,570   | 117,801   | 114,244   | 3,557     | 3.0%                      |   |
| 2,724   | 3,161   | 2,870   | 291      | 9.2%    | 15                      | FIN    | 503000               | Medicare   | 28,633    | 29,170    | 28,083    | 1,088     | 3.7%                      |   |
| 31,612  | 23,880  | 21,561  | 2,319    | 9.7%    | 15                      | FIN    | 511000               | Retirement   | 492,472   | 558,527   | 560,308   | (1,781)   | -0.3%                     |   |
| 0       | 8,333   | 8,333   | 0        | 0.0%    | 15                      | FIN    | 511050               | Pension Exp (Actuarial)                              | 0         | 74,998    | 74,997    | 1         | 0.0%                      |   |
| 0       | 0       | 0       | 0        | 0.0%    | 15                      | FIN    | 511100               | Pension Exp (Acctg)                                  | 0         | 0         | 0         | 0         | 0.0%                      |   |
| 49,108  | 57,792  | 44,884  | 12,908   | 22.3%   | 15                      | FIN    | 512000               | Health Insurance                                     | 434,264   | 445,875   | 407,886   | 37,989    | 8.5%                      | Savings due to vacancies.   |
| 372     | 432     | 349     | 83       | 19.2%   | 15                      | FIN    | 513000               | Disability Insurance                                 | 3,338     | 3,394     | 3,140     | 253       | 7.5%                      | Savings due to vacancies.   |
| 5,871   | 5,000   | 5,367   | (367)    | -7.3%   | 15                      | FIN    | 514000               | Dental Insurance                                     | 48,345    | 38,893    | 39,542    | (650)     | -1.7%                     |   |
| 576     | 500     | 498     | 2        | 0.4%    | 15                      | FIN    | 514500               | Vision Insurance                                     | 4,831     | 3,913     | 3,907     | 6         | 0.2%                      |   |
| 170     | 211     | 156     | 55       | 26.0%   | 15                      | FIN    | 515000               | Life Insurance                                       | 1,537     | 1,572     | 1,405     | 167       | 10.6%                     | Savings due to vacancies.   |
| 0       | 0       | 0       | 0        | 0.0%    | 15                      | FIN    | 515500               | Vacancy Benefits Offset                              | 0         | 0         | 0         | 0         | 0.0%                      |   |
| 3,418   | 3,450   | 7,218   | (3,768)  | -109.2% | 15                      | FIN    | 516000               | Workers Compensation Insurance                       | 28,126    | 17,115    | 20,883    | (3,768)   | -22.0%                    |   |
| 1,434   | 2,500   | 0       | 2,500    | 100.0%  | 15                      | FIN    | 517000               | Unemployment Insurance                               | 4,786     | 5,264     | 2,814     | 2,450     | 46.5%                     |   |
| 2,315   | 1,000   | 1,388   | (387)    | -38.7%  | ALL                     | 514010 | Temporary Employment | 18,489   | 6,088     | 6,981     | (893)     | -14.7%    | Timing variance.          |   |
| 0       | 11,500  | 640     | 10,860   | 94.4%   | 13                      | HR     | 514015               | Recruitment  | 0         | 12,592    | 2,081     | 10,511    | 83.5%                     | Timing variance.  |
| 0       | 0       | 0       | 0        | 0.0%    | 15                      | FIN    | 517500               | Accrued Sick Expense                                 | 0         | 0         | 0         | 0         | 0.0%                      |   |
| 0       | 0       | 0       | 0        | 0.0%    | 15                      | FIN    | 518000               | Accrued Vacation Expense                             | 0         | 0         | 0         | 0         | 0.0%                      |   |
| 21,667  | 21,667  | 21,665  | 2        | 0.0%    | 15                      | FIN    | 518500               | OPEB Expense   | 195,003   | 194,990   | 194,985   | 5         | 0.0%                      |   |
| 219     | 180     | 305     | (125)    | -69.6%  | 15                      | FIN    | 518550               | TMP  | 6,290     | 3,685     | 3,504     | 181       | 4.9%                      | Some transit lines are free during pandemic.  |
| 900     | 1,294   | 917     | 377      | 29.2%   | 15                      | FIN    | 518560               | Payroll and Benefit Administration                   | 10,379    | 11,118    | 10,410    | 708       | 6.4%                      |   |
| 321,387 | 403,695 | 333,384 | 70,311   | 17.4%   |                         |        |                      | Total - Staff  | 3,308,542 | 3,657,009 | 3,458,173 | 198,836   | 5.4%                      |   |
|         |         |         |          |         |                         |        |                      | Library Materials/Electronic Resources Subscription: |           |           |           |           |                           |   |



**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2022  
(Provisional and subject to year-end adjustments)

| Mar 21<br>Actual | Mar 2022          |          |                 |             | FY 2020-21<br>YTD Actual | FY 2021-22 YTD                         |                       |                 |              |         | Comments |  |
|------------------|-------------------|----------|-----------------|-------------|--------------------------|--|-----------------------|-----------------|--------------|---------|----------|--|
|                  | Amended<br>Budget | Actual   | \$ Fav<br>(Unf) | % Fav<br>-% |                          | Amended<br>Budget                      | Actual                | \$ Fav<br>(Unf) | % Fav<br>(-) |         |          |  |
| 66               | 833               | 540      | 293             | 35.2%       | 15 FIN 801335            | Supplies - Office                      | 2,025                 | 6,525           | 5,101        | 1,424   | 21.8%    | Timing variance.                         |
| 4,385            | 0                 | 0        | 0               | 0.0%        | 35 CMS 801337            | Supplies - Library materials           | 6,642                 | 6,573           | 6,589        | (15)    | -0.2%    |  |
| 0                | 250               | 0        | 250             | 100.0%      | 37 COM 801340            | Stationery, business cards, etc.       | 0                     | 250             | 0            | 250     | 100.0%   | Timing variance.                         |
| 0                | 0                 | 0        | 0               | 0.0%        | 25 PS 801365             | Grant Application Expenses             | 0                     | 15,000          | 14,675       | 325     | 2.2%     |  |
| 130              | 1,500             | 555      | 945             | 63.0%       | 33 IT 801370             | Copy Center Expense                    | 2,410                 | 8,867           | 6,235        | 2,632   | 29.7%    |  |
| 0                | 0                 | 58       | (58)            | 0.0%        | 15 FIN 801375            | General - Misc                         | 0                     | 11,389          | 10,973       | 416     | 3.7%     |  |
| 1,930            | 542               | 2,060    | (1,518)         | -280.1%     | 25 PS 801390             | Course Registration                    | 13,150                | 6,226           | 7,660        | (1,434) | -23.0%   | Reflects one-time funding class subsidy. |
| 303              | 0                 | 325      | (325)           | 0.0%        | 17 EXEC 801395           | Friends of Law Library                 | 1,067                 | 37              | 745          | (708)   | -1927.8% | GALA related expenses.                   |
| 8,253            | 6,119             | 4,893    | 1,225           | 20.0%       |                          | Subtotal                               | 40,098                | 70,355          | 65,721       | 4,634   | 6.6%     |  |
|                  |                   |          |                 |             |                          | Professional Development:              |                       |                 |              |         |          |  |
| 0                | 2,295             | 0        | 2,295           | 100.0%      | ALL 803105               | Travel                                 | 0                     | 2,295           | 0            | 2,295   | 100.0%   |  |
| 0                | 0                 | 0        | 0               | 0.0%        | ALL 803110               | Meals                                  | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 0                | 0                 | 0        | 0               | 0.0%        | ALL 803113               | Incidental and miscellaneous           | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 0                | 0                 | 0        | 0               | 0.0%        | ALL 803115               | Membership dues                        | 6,740                 | 8,656           | 8,136        | 520     | 6.0%     | Timing variance.                         |
| 310              | 904               | 0        | 904             | 100.0%      | ALL 803120               | Registration fees                      | 1,987                 | 3,907           | 1,078        | 2,829   | 72.4%    | Timing variance.                         |
|                  |                   |          |                 |             |                          | ALL 803125                             | Educational materials | 0               | 0            | 0       | 0.0%     |  |
| 310              | 3,199             | 0        | 3,199           | 100.0%      |                          | Subtotal                               | 8,727                 | 14,858          | 9,214        | 5,644   | 38.0%    |  |
|                  |                   |          |                 |             |                          | Communications & Marketing:            |                       |                 |              |         |          |  |
| 2                | 2                 | 0        | 2               | 100.0%      | 37 COM 803205            | Services                               | 18                    | 18              | 14           | 4       | 22.4%    | Timing variance.                         |
| 0                | 0                 | 0        | 0               | 0.0%        | 37 COM 803210            | Collateral materials                   | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 500              | 0                 | 0        | 0               | 0.0%        | 37 COM 803215            | Advertising                            | 515                   | 0               | 0            | 0       | 0.0%     |  |
| 0                | 0                 | 0        | 0               | 0.0%        | 37 COM 803220            | Trade shows & Outreach                 | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 502              | 2                 | 0        | 2               | 100.0%      |                          | Subtotal                               | 533                   | 18              | 14           | 4       | 22.4%    |  |
|                  |                   |          |                 |             |                          | Travel & Entertainment                 |                       |                 |              |         |          |  |
| 0                | 0                 | 0        | 0               | 0.0%        | ALL 803305               | Travel                                 | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 0                | 0                 | 0        | 0               | 0.0%        | ALL 803310               | Meals                                  | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 0                | 0                 | 0        | 0               | 0.0%        | ALL 803315               | Entertainment                          | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 0                | 67                | 0        | 67              | 100.0%      | ALL 803320               | Ground transportation & mileage reimb. | 108                   | 223             | 46           | 177     | 79.2%    | Lower travel usage to branch locations.  |
| 0                | 0                 | 0        | 0               | 0.0%        | ALL 803325               | Incidental travel expenses             | 0                     | 0               | 0            | 0       | 0.0%     |  |
| 0                | 67                | 0        | 67              | 100.0%      |                          | Subtotal                               | 108                   | 223             | 46           | 177     | 79.2%    |  |
|                  |                   |          |                 |             |                          | Professional Services                  |                       |                 |              |         |          |  |
| 0                | 0                 | 0        | 0               | 0.0%        | 15 FIN 804005            | Accounting                             | 20,455                | 22,895          | 22,895       | (0)     | 0.0%     |  |
| 1,360            | 2,100             | 2,100    | 0               | 0.0%        | 17 EXEC 804008           | Consulting Services                    | 19,921                | 16,680          | 16,680       | 0       | 0.0%     |  |
| 0                | 3,000             | 0        | 3,000           | 100.0%      | 17 EXEC 804010           | Legal                                  | 2,025                 | 3,000           | 2,084        | 917     | 30.6%    |  |
| 144              | 400               | 0        | 400             | 100.0%      | 15 FIN 804015            | Other                                  | 195                   | 1,645           | 958          | 688     | 41.8%    | Timing variance.                         |
| 1,504            | 5,500             | 2,100    | 3,400           | 61.8%       |                          | Subtotal                               | 42,596                | 44,220          | 42,616       | 1,604   | 3.6%     |  |
|                  |                   |          |                 |             |                          | Depreciation:                          |                       |                 |              |         |          |  |
| 184,360          | 177,739           | 175,047  | 2,692           | 1.5%        | 15 FIN 806105            | Depreciation - Library Materials       | 1,682,227             | 1,606,936       | 1,599,128    | 7,808   | 0.5%     |  |
| 23,207           | 23,333            | 22,663   | 670             | 2.9%        | 15 FIN 806110            | Depreciation Exp - FF&E                | 210,204               | 208,880         | 206,789      | 2,091   | 1.0%     |  |
| 207,567          | 201,072           | 197,710  | 3,362           | 1.7%        |                          | Subtotal                               | 1,892,431             | 1,815,816       | 1,805,917    | 9,899   | 0.5%     |  |
| 653,131          | 769,795           | 670,212  | 99,583          | 12.9%       |                          | Total Expense                          | 6,508,290             | 6,862,619       | 6,593,077    | 269,542 | 3.9%     |  |
| (59,060)         | (168,529)         | (92,999) | 75,530          | -44.8%      |                          | Net Income Before Extraordinary Items  | (1,241,402)           | (1,124,789)     | (936,111)    | 188,678 | 16.8%    |  |

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2022  
(Provisional and subject to year-end audit adjustments)

| Mar 21<br>Actual | Mar 2022          |                  |                 |               |
|------------------|-------------------|------------------|-----------------|---------------|
|                  | Amended<br>Budget | Actual           | \$ Fav<br>(Unf) | % Fav<br>-%   |
| 812              | (1,667)           | (25,941)         | (24,274)        | 1456.5%       |
| 0                | 0                 | 0                | 0               | 0.0%          |
| 0                | 0                 | 0                | 0               | 0.0%          |
| <u>(58,248)</u>  | <u>(170,196)</u>  | <u>(118,940)</u> | <u>51,256</u>   | <u>-30.1%</u> |

|    |      |        |  |
|----|------|--------|--|
| 15 | FIN  | 321000 | Investment Gain (Loss) <sup>1</sup>      |
| 17 | EXEC | 401000 | Extraordinary Income                     |
| 17 | EXEC | 901000 | Extraordinary Expense                    |
|    |      |        | Net Income Including Extraordinary Items |

Capital Expenditures:

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

CalPERS CERBT Trust Fund:

|                        |                  |
|------------------------|------------------|
| Beginning Balance      | 2,511,921        |
| Administrative Expense | (104)            |
| Investment Expense     | (76)             |
| Unrealized Gain/Loss   | 1,527            |
| Distribution           |                  |
| Ending Balance         | <u>2,513,268</u> |

| FY 2020-21<br>YTD Actual | FY 2021-22 YTD    |                  |                 |              |
|--------------------------|-------------------|------------------|-----------------|--------------|
|                          | Amended<br>Budget | Actual           | \$ Fav<br>(Unf) | % Fav<br>(-) |
| 1,374                    | (15,067)          | (58,977)         | (43,910)        | 291.4%       |
| 1,354,174                | 3,175,330         | 3,175,330        | 0               | 0.0%         |
| 0                        | 0                 | 0                | 0               | 0.0%         |
| <u>114,146</u>           | <u>2,035,474</u>  | <u>2,180,242</u> | <u>144,768</u>  | <u>7.1%</u>  |
| 0                        | 0                 | 0                | 0               | 0.0%         |
| 0                        | 0                 | 7,715            | (7,715)         | 0.0%         |
| 0                        | 0                 | 0                | 0               | 0.0%         |
| 0                        | 0                 | 0                | 0               | 0.0%         |
| 0                        | 0                 | 7,715            | (7,715)         | 0.0%         |

Comments

Reflects gains/loss if sold at time of report (before maturity)

One-time backfill funding from the State.

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

<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 March 31, 2022

(Provisional and subject to year-end audit adjustments)

|   | 3/31/2022         | YTD                |
|---|-------------------|--------------------|
| <b>Cash flows from operating activities</b>                                     |                   |                    |
| L.A. Superior court fees  | 478,764           | 4,848,403          |
| Parking fees  | 53,646            | 405,778            |
| Library services  | 38,405            | 3,412,484          |
| (Increase) decrease in accounts receivable                                      | 39,888            | 104,316            |
| (Increase) decrease in other receivable   | 21,608            | 73,325             |
| Increase (decrease) in borrowers' deposit                                       | 2,958             | 13,451             |
| <b>Cash received from filing fees and services</b>                              | <b>635,269</b>    | <b>8,857,758</b>   |
| Facilities  | (67,083)          | (632,508)          |
| Technology  | (11,932)          | (122,404)          |
| General   | (4,893)           | (65,721)           |
| Professional development  | -                 | (9,214)            |
| Communications & marketing  | -                 | (14)               |
| Travel & entertainment  | -                 | (46)               |
| Professional services   | (2,100)           | (42,616)           |
| Electronic Resource Subscriptions (ERS)   | (53,110)          | (456,463)          |
| (Increase) decrease in prepaid expenses   | 34,969            | (141,902)          |
| Increase (decrease) in accounts payable   | (32,177)          | (121,596)          |
| Increase (decrease) in other liabilities  | -                 | -                  |
| <b>Cash payments to suppliers for goods and services</b>                        | <b>(136,326)</b>  | <b>(1,592,486)</b> |
| Staff (payroll + benefits)  | (333,384)         | (3,458,173)        |
| Increase (decrease) in payroll liabilities                                      | 406               | 6,949              |
| Increase (decrease) in accrued sick and vacation liability                      | -                 | (17,703)           |
| Increase (decrease) in OPEB liability   | 21,665            | 194,985            |
| Increase (decrease) in net pension liability                                    | 8,333             | 74,997             |
| <b>Cash payments to employees for services</b>                                  | <b>(302,980)</b>  | <b>(3,198,945)</b> |
| Contributions received  | -                 | 120,000            |
| Net cash from operating activities  | 195,964           | 4,186,327          |
| <b>Cash flow from capital and related financing activities</b>                  |                   |                    |
| Library materials   | (223,277)         | (1,358,433)        |
| Fixed assets  | -                 | (7,715)            |
| Capital - Work in Progress (WIP)  | -                 | (14,854)           |
| <b>Cash flows from investing activities</b>                                     |                   |                    |
| Investment  | -                 | -                  |
| Investment earnings   | 6,397             | 45,631             |
| <b>Net cash increase (decrease) in cash and cash equivalents</b>                | <b>(20,917)</b>   | <b>2,850,955</b>   |
| Cash and cash equivalents, at beginning of period                               | 13,661,722        | 10,789,850         |
| <b>Cash and cash equivalents, at end of period</b>                              | <b>13,640,805</b> | <b>13,640,805</b>  |
| <b>Reconciliation of Operating Income to Net Cash from Operating Activities</b> |                   |                    |
| Operating income  | (99,396)          | 2,193,588          |
| Adjustments for noncash effects:  |                   |                    |
| Depreciation  | 197,710           | 1,805,917          |
| Extraordinary expense: book write-off   |                   |                    |
| Changes in operating assets and liabilities:                                    |                   |                    |
| (Increase) decrease in accounts receivable                                      | 39,888            | 104,316            |
| (Increase) decrease in other receivable   | 21,608            | 73,325             |
| (Increase) decrease in prepaid expenses   | 34,969            | (141,902)          |
| Increase (decrease) in accounts payable   | (32,177)          | (121,596)          |
| Increase (decrease) in other liabilities  | -                 | -                  |
| Increase (decrease) in payroll liabilities                                      | 406               | 6,949              |
| Increase (decrease) in accrued sick and vacation liability                      | -                 | (17,703)           |
| Increase (decrease) in borrowers' deposit                                       | 2,958             | 13,451             |
| Increase (decrease) in OPEB liability   | 21,665            | 194,985            |
| Increase (decrease) in net pension liability                                    | 8,333             | 74,997             |
| Net cash from operating activities  | 195,964           | 4,186,327          |

**LOS ANGELES COUNTY LAW LIBRARY**  
**April 1, 2022 - April 30, 2022 (CHECKS)**  
**Account No.: 108000**

| DATE     | PAYEE  | FOR               | AMOUNT   | CHECK NO. |
|----------|--|-------------------|----------|-----------|
| April 4  | ATLANTIC LAW BOOK COMPANY                      | BOOKS             | 147.63   | 032303    |
|          | QUALITY CODE PUBLISHING                        | BOOKS             | 63.75    | 032304    |
| April 6  | SARAH JOHNSON                                  | REFUND            | 140.00   | 032305    |
| April 7  | COUNTY OF LOS ANGELES                          | BANK CHARGES      | 49.65    | 032306    |
|          | LANGUAGE PEOPLE INC                            | OTHER             | 75.00    | 032307    |
|          | LIFTECH ELEVATOR SERVICES INC                  | ELEVATOR MAINT    | 966.00   | 032308    |
|          | WOODS MAINTENANCE SERVICES, INC                | JANITORIAL SVCS   | 350.00   | 032309    |
|          | ROMERO MAINTENANCE LLC                         | REPAIR/MAINT      | 150.00   | 032310    |
|          | AFLAC REMITTANCE                               | CAFE PLAN-INSURAN | 765.16   | 032311    |
| April 8  | SYNCB AMAZON                                   | BOOKS             | 109.76   | 032312    |
|          | HOGARTH REPRESENTATION                         | BOOKS             | 1,874.01 | 032313    |
|          | LEXISNEXIS CANADA INC                          | BOOKS             | 283.64   | 032314    |
|          | WILLIAM S HEIN & CO                            | BOOKS             | 332.50   | 032315    |
|          | WOODS MAINTENANCE SERVICES, INC                | LANDSCAPE         | 2,125.00 | 032316    |
|          | COSMOS SOUND LIGHTING & VIDEO                  | FRIENDS OF LALL   | 6,631.78 | 032317    |
| April 15 | OTTO HARRASSOWITZ                              | BOOKS             | 2,172.62 | 032318    |
|          | NATIONAL 50 SECURITY                           | SECURITY          | 8,230.58 | 032319    |
|          | AT&T   | TELECOM           | 500.37   | 032320    |
|          | CALIFORNIA DEPARTMENT OF TAX                   | USE TAX           | 974.00   | 032321    |
|          | DIGITAL INSURANCE LLC                          | CONSULTING        | 2,100.00 | 032322    |
|          | RONALD E. MCCORD                               | LANDSCAPING       | 4,455.36 | 032323    |
|          | NATIONAL 50 SECURITY                           | SECURITY          | 6,961.02 | 032324    |
|          | PRESTIGE OFFICE SOLUTIONS, INC ** VOIDED ***** | COPY CENTER       | 0.00     | 032325    |
|          | WOODS MAINTENANCE SERVICES, INC                | JANITORIAL SVCS   | 525.00   | 032326    |
| April 22 | LEXISNEXIS CANADA INC                          | BOOKS             | 127.15   | 032327    |
|          | MANHATTAN PUBLISHING COMPANY                   | BOOKS             | 560.00   | 032328    |
| April 26 | SYNCB AMAZON                                   | SUPPLIES-OFFICE   | 197.04   | 032329    |
|          | GUARDIAN                                       | PREPAID EXP       | 8,097.21 | 032330    |
|          | PETTY CASH FUND                                | PETTY CASH        | 135.81   | 032331    |
|          | WOODS MAINTENANCE SERVICES, INC                | JANITORIAL SVCS   | 175.00   | 032332    |
| April 29 | SYNCB AMAZON                                   | BOOKS             | 30.38    | 032333    |
|          | NESTOR ALEJANDRO HERRERA PRADA                 | BOOKS             | 143.00   | 032334    |
|          | ROBERT BARKALOFF ** VOIDED *****               | REFUND            | 0.00     | 032335    |
|          | JORGE GAXIOLA ** VOIDED *****                  | REFUND            | 0.00     | 032336    |
|          | JENNIFER LUNA HIDALGO ** VOIDED *****          | REFUND            | 0.00     | 032337    |
|          | JESSICA MANION ** VOIDED *****                 | REFUND            | 0.00     | 032338    |
|          | ANAND SUBHASH PRADHAN ** VOIDED *****          | REFUND            | 0.00     | 032339    |

49,588.42

LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2022 - April 30, 2022 (CHECKS)  
 Account No.: 108000

| DATE | PAYEE                           | FOR               | AMOUNT   | CHECK NO. |
|------|---------------------------------|-------------------|----------|-----------|
|      | ROBERT BARKALOFF                | REFUND            | 140.00   | 032341    |
|      | JORGE GAXIOLA                   | REFUND            | 116.00   | 032342    |
|      | JENNIFER LUNA HIDALGO           | REFUND            | 140.00   | 032343    |
|      | JESSICA MANION                  | REFUND            | 140.00   | 032344    |
|      | ANAND SUBHASH PRADHAN           | REFUND            | 140.00   | 032345    |
|      | AFLAC REMITTANCE                | CAFE PLAN-INSURAN | 844.46   | 032346    |
|      | LOS PLUMBERS INC                | REPAIR/MAINT      | 220.00   | 032347    |
|      | NATIONAL 50 SECURITY            | SECURITY          | 6,600.48 | 032348    |
|      | WOODS MAINTENANCE SERVICES, INC | JANITORIAL SVCS   | 175.00   | 032349    |

57,964.36

LOS ANGELES COUNTY LAW LIBRARY

April 1, 2022 - April 30, 2022 (CHECKS)

Account No.: 102001

Page 1

| DATE     | PAYEE                               | FOR               | AMOUNT    | CHECK NO. |
|----------|-------------------------------------|-------------------|-----------|-----------|
| April 1  | GURU PRINTERS                       | FRIENDS OF LALL   | 390.92    | V006780   |
|          | SOUTHWEST AIRLINES                  | TRAVEL            | 538.96    | V006878   |
| April 4  | CONTINUING EDUCATION OF THE BAR CAL | BOOKS             | 2,129.03  | V006766   |
|          | DAILY JOURNAL CORPORATION           | BOOKS             | 283.50    | V006767   |
|          | DATA TRACE PUBLISHING COMPANY       | BOOKS             | 439.90    | V006768   |
|          | INGRAM LIBRARY SERVICES             | BOOKS             | 124.19    | V006769   |
|          | JURIS PUBLISHING INC                | BOOKS             | 264.57    | V006770   |
|          | LAW JOURNAL PRESS                   | BOOKS             | 901.55    | V006771   |
|          | PRACTISING LAW INSTITUTE            | BOOKS             | 502.02    | V006772   |
|          | ROWMAN & LITTLEFIELD PUBLISHING GRO | BOOKS             | 24.60     | V006773   |
|          | STATE BAR OF TEXAS                  | BOOKS             | 105.00    | V006774   |
|          | THOMSON REUTERS TAX & ACCOUNTING    | BOOKS             | 723.80    | V006775   |
|          | UNITED NATIONS PUBLICATIONS         | BOOKS             | 467.14    | V006776   |
|          | GOBI LIBRARY SOLUTIONS              | BOOKS             | 1,189.69  | V006777   |
| April 6  | PAPA JOHN'S PIZZA                   | FRIENDS OF LALL   | 167.46    | V006796   |
|          | GURU PRINTERS                       | FRIENDS OF LALL   | 501.67    | V006812   |
| April 7  | NASA SERVICES                       | BLDG SVCS         | 569.19    | V006781   |
|          | PEOPLE2                             | RECRUITMENT       | 289.98    | V006782   |
|          | STATE COMPENSATION                  | WORKERS COMP      | 2,015.58  | V006783   |
|          | UPS                                 | DELIVERY & POSTAG | 11.42     | V006784   |
| April 8  | CCH INCORPORATED                    | BOOKS             | 176.68    | V006785   |
|          | CONTINUING EDUCATION OF THE BAR CAL | BOOKS             | 1,372.66  | V006786   |
|          | JAMES PUBLISHING INC                | BOOKS             | 359.17    | V006787   |
|          | KANSAS JUDICIAL COUNCIL             | BOOKS             | 95.00     | V006788   |
|          | LEXISNEXIS ONLINE SERVICES          | BOOKS             | 16,637.25 | V006789   |
|          | LAW LIBRARY MICROFORM CONSORTIUM    | BOOKS             | 9,251.00  | V006790   |
|          | ROWMAN & LITTLEFIELD PUBLISHING GRO | BOOKS             | 624.00    | V006791   |
|          | UNITED NATIONS PUBLICATIONS         | BOOKS             | 272.06    | V006792   |
|          | THOMSON REUTERS                     | BOOKS             | 14,332.00 | V006793   |
|          | JOHN WILEY & SONS INC               | BOOKS             | 177.54    | V006794   |
|          | GOBI LIBRARY SOLUTIONS              | BOOKS             | 70.99     | V006795   |
|          | LA DEPT OF WATER & POWER            | WATER/SEWER       | 222.19    | V006797   |
|          | VORTEX INDUSTRIES INC               | REPAIR & MAINT    | 314.00    | V006798   |
| April 12 | STAMPS.COM                          | DELIVERY & POSTAG | 24.99     | V006813   |
| April 15 | CONTINUING EDUCATION OF THE BAR CAL | BOOKS             | 1,470.89  | V006799   |
|          | PROQUEST LLC COUTTS INFORMATION SER | BOOKS             | 51.82     | V006800   |
|          | DATA TRACE PUBLISHING COMPANY       | BOOKS             | 219.95    | V006801   |
|          | GALE CENGAGE LEARNING               | BOOKS             | 1,511.48  | V006802   |

58,929.65

**LOS ANGELES COUNTY LAW LIBRARY**  
**April 1, 2022 - April 30, 2022 (CHECKS)**  
**Account No.: 102001**

| DATE     | PAYEE                               | FOR               | AMOUNT    | CHECK NO. |
|----------|-------------------------------------|-------------------|-----------|-----------|
|          | INGRAM LIBRARY SERVICES             | BOOKS             | 105.81    | V006803   |
|          | JAMES PUBLISHING INC                | BOOKS             | 163.16    | V006804   |
|          | KANSAS JUDICIAL COUNCIL             | BOOKS             | 95.00     | V006805   |
|          | NATIONAL CONSUMER LAW CENTER        | BOOKS             | 2,546.00  | V006806   |
|          | ROCKY MOUNTAIN MINERAL LAW FOUNDATI | BOOKS             | 241.00    | V006807   |
|          | THOMSON REUTERS TAX & ACCOUNTING    | BOOKS             | 1,492.21  | V006808   |
|          | WEST ACADEMIC                       | BOOKS             | 170.82    | V006809   |
|          | THOMSON REUTERS                     | BOOKS             | 69,539.11 | V006810   |
|          | GOBI LIBRARY SOLUTIONS              | BOOKS             | 779.87    | V006811   |
|          | ABD OFFICE SOLUTIONS                | COPY CENTER       | 170.20    | V006814   |
|          | AT&T MOBILITY                       | TELECOM           | 13.49     | V006815   |
|          | BANDWIDTH.COM, INC.                 | TELECOM           | 742.17    | V006816   |
|          | GTT COMMUNICATIONS                  | TELECOM           | 314.00    | V006817   |
|          | ISOLVED BENEFIT SERVICES            | PAYROLL/HR BENEFI | 78.75     | V006818   |
|          | KONICA MINOLTA BUSINESS             | COPY CENTER       | 271.85    | V006819   |
|          | ODP OFFICE SOLUTIONS, LLC           | SUPPLIES-OFFICE   | 69.25     | V006820   |
| April 19 | LEXISNEXIS MATTHEW BENDER           | BOOKS             | 33,209.86 | V006830   |
| April 20 |                                     |                   |           |           |
| April 22 | FACEBOOK                            | ADVERTISING       | 50.00     | V006831   |
|          | LA CAFE                             | STAFF MEALS & EVE | 932.45    | V006832   |
|          | CONTINUING EDUCATION OF THE BAR CAL | BOOKS             | 1,116.98  | V006821   |
|          | PROQUEST LLC COUTTS INFORMATION SER | BOOKS             | 168.08    | V006822   |
|          | JAMES PUBLISHING INC                | BOOKS             | 169.00    | V006823   |
|          | JURIS PUBLISHING INC                | BOOKS             | 118.19    | V006824   |
|          | MASSACHUSETTS CONTINUING LEGAL EDUC | BOOKS             | 113.50    | V006825   |
|          | PRACTISING LAW INSTITUTE            | BOOKS             | 620.33    | V006826   |
|          | ROWMAN & LITTLEFIELD PUBLISHING GRO | BOOKS             | 232.53    | V006827   |
|          | THOMSON REUTERS                     | BOOKS             | 297.84    | V006828   |
|          | STATE BAR OF WISCONSIN              | BOOKS             | 76.10     | V006829   |
| April 26 |                                     |                   |           |           |
| April 28 | PURE PROCESS FILTRATION INC.        | BLDG SVCS         | 972.06    | V006833   |
|          | THE HOME DEPOT PRO                  | CLEANING SUPPLIES | 190.31    | V006834   |
| April 29 | LA CAFE                             | BOARD EXPENSE     | 97.79     | V006842   |
|          | LEXISNEXIS MATTHEW BENDER           | BOOKS             | 345.12    | V006835   |
|          | CONTINUING EDUCATION OF THE BAR CAL | BOOKS             | 2,778.76  | V006836   |
|          | PROQUEST LLC COUTTS INFORMATION SER | BOOKS             | 17.06     | V006837   |
|          | NATIONAL CONSUMER LAW CENTER        | BOOKS             | 100.00    | V006838   |
|          | PRACTISING LAW INSTITUTE            | BOOKS             | 649.09    | V006839   |
|          | UNIVERSITY OF GEORGIA               | BOOKS             | 40.00     | V006840   |
|          | GOBI LIBRARY SOLUTIONS              | BOOKS             | 591.43    | V006841   |
|          | FILE KEEPERS                        | PREPAID EXP       | 2,216.00  | V006843   |

181,024.86

LOS ANGELES COUNTY LAW LIBRARY  
April 1, 2022 - April 30, 2022 (CHECKS)  
Account No.: 102001

| DATE | PAYEE                                       | FOR                              | AMOUNT           | CHECK NO.          |
|------|---|----------------------------------|------------------|--------------------|
|      | KONICA MINOLTA BUSINESS<br>CHERRY PICK CAFE | COPY CENTER<br>SPECIAL EVENTS EX | 305.85<br>269.22 | V006844<br>V006845 |

181,294.08



LOS ANGELES COUNTY LAW LIBRARY  
April 1, 2022 - April 30, 2022 (WARRANTS)  
Account No.: 102000

| DATE     | PAYEE                  | FOR             | AMOUNT    | CHECK NO.  |
|----------|------------------------|-----------------|-----------|------------|
| April 14 | ROMERO MAINTENANCE LLC | JANITORIAL SVCS | 10,749.14 | TS00315407 |

10,749.14

**MEMORANDUM**

**DATE:** May 25, 2022

**TO:** Board of Law Library Trustees

**FROM:** Sandra Levin, Executive Director  
Jaye Steinbrick, Senior Director

**RE:** Update Regarding New Security Firm

**INTRODUCTION**

The Law Library’s contract with the previous security services provider was terminated with 30 days’ notice. After issuing a request for proposals and evaluating the responses, the Law Library has entered into a two-year contract for security services from Good Guard Security Inc. This report will update the Board regarding the services, costs and features of the contract.

**BACKGROUND AND DISCUSSION**

Four viable proposals were received. The proposal from Good Guard was the most complete and the lowest cost; it also offered numerous beneficial features. While the cost varies depending on the needs and requests of the Law Library (and the corresponding number of hours of service provided), it is anticipated that the cost will be within budget.

Some of the features that made this an attractive proposal (in addition to being the lowest cost proposal) were:

*Background:* Good Guard is a fully licensed and insured private security service firm, providing security solutions that protect and prevent crime in the government & public municipality clients they serve. Good Guard has extensive background in de-escalation and management of challenging behavior within government entities. Good Guard understands and shares the Law Library’s goal of providing access to all members of the public, maintaining a calm environment and minimizing the need for law enforcement activity on site.

*Supervision, training and screening:* Good Guard has specific training programs targeted to servicing public and government facilities and the employees and visitors in them. They offer thorough screening and training prior to placement of officers as well as



expanded supervision of officers during the operations and term of the contract. As an example, one new feature is that Good Guard officers use their cellular phones to scan tracking codes at various points throughout the Library, allowing their supervisors to see where they have patrolled and on what schedule. In addition, Good Guard has assigned an experienced trainer who has been onsite to assist with getting the security officers up to speed.

*Optional night security patrols:* Good Guard offers optional night patrols at an affordable cost. This feature will likely prove useful to minimize damage during periods when the Law Library experiences increased vandalism or disruption.

Good Guard started on May 9 and the transition has been smooth. Thus far, Good Guard Security has been very responsive to our needs.

**RECOMMENDATION**

Staff recommends that the Board ask any questions and discuss any comments or concerns the Trustees may have regarding the new security services contract.



**MEMORANDUM**

**DATE:** May 25, 2022

**TO:** Board of Law Library Trustees

**FROM:** Marcelino Juarez, Finance Manager

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

**BACKGROUND**

Brecher Insurance & Financial Services (Brecher) is the Library’s current insurance broker for dental, vision, long term disability (LTD), and life insurance. Our policies are subject to annual renewal and are scheduled to expire July 31, 2022. This insurance coverage is currently provided through Guardian.

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

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

**ANALYSIS**

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

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

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



**ALTERNATIVES**

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

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

**RECOMMENDATION**

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

Attachment





**It's renewal  
time!**

**Guardian is  
here to help.**

**RENEWAL INFORMATION FOR**

**LA LAW LIBRARY  
GROUP PLAN # 00449734**

**RENEWAL PERIOD  
August 1, 2022 - July 31, 2023**



[guardiananytime.com](https://guardiananytime.com)

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

# What you'll find in this package

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| <b>RENEWAL INFORMATION</b> | <b>PAGE</b> |
|----------------------------|-------------|
| Renewal Rates At-a-Glance  | 3           |

Please note:

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



# Participating Policy and Producer Compensation Disclosure Statement

## Participating Policy Statement:

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

## Producer Compensation Disclosure:

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

Compensation is generated based upon premium which has been remitted by the planholder and applied by Guardian. Graded Commission scales, which can vary by product, are calculated based upon decremental scales (i.e. percentage payable decreases as defined premium thresholds are attained). Graded commission scales refresh annually upon each plan's anniversary. For DHMO, Supplemental Health, SMD and/or ASO Vision commission information, or for any other questions, please contact your local Guardian sales consultant or account manager.

If commissions are paid based on a percentage basis, the percentage is calculated monthly on enrolled lives, not eligible lives. Graded commission scales are calculated as a percentage of annual premium and are on a sliding scale.

| Product        | Commissions             |
|----------------|-------------------------|
| AD&D           | Graded Scale Commission |
| AD&D Voluntary | 13%                     |
| Dental PPO     | Graded Scale Commission |
| LTD            | Graded Scale Commission |
| Basic Life     | Graded Scale Commission |
| Vol Life       | 13%                     |
| Vision PPO     | Graded Scale Commission |



## Renewal Rates At-a-Glance

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

| DENTAL PLAN RATES - CHOICE PLAN |                    |              |                 |              |                 |
|---------------------------------|--------------------|--------------|-----------------|--------------|-----------------|
| Tier                            | Enrolled Employees | CURRENT      |                 | RENEWAL      |                 |
|                                 |                    | Monthly Rate | Annual Premium  | Monthly Rate | Annual Premium  |
| EE                              | 34                 | \$62.21      | \$25,382        | \$62.21      | \$25,382        |
| EE & SP                         | 14                 | \$113.25     | \$19,026        | \$113.25     | \$19,026        |
| EE & CH                         | 4                  | \$143.18     | \$6,873         | \$143.18     | \$6,873         |
| FAMILY                          | 11                 | \$194.27     | \$25,644        | \$194.27     | \$25,644        |
| <b>TOTAL</b>                    | <b>63</b>          |              | <b>\$76,924</b> |              | <b>\$76,924</b> |

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

This plan is currently offered for Insurance Class 1 and 3

| VISION PLAN RATES - |                    |              |                |              |                |
|---------------------|--------------------|--------------|----------------|--------------|----------------|
| Tier                | Enrolled Employees | CURRENT      |                | RENEWAL      |                |
|                     |                    | Monthly Rate | Annual Premium | Monthly Rate | Annual Premium |
| EE                  | 21                 | \$12.42      | \$3,130        | \$12.42      | \$3,130        |
| EE & SP             | 4                  | \$21.32      | \$1,023        | \$21.32      | \$1,023        |
| EE & CH             | 4                  | \$21.75      | \$1,044        | \$21.75      | \$1,044        |
| FAMILY              | 4                  | \$35.07      | \$1,683        | \$35.07      | \$1,683        |
| <b>TOTAL</b>        | <b>33</b>          |              | <b>\$6,881</b> |              | <b>\$6,881</b> |

## Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

| LTD PLAN RATES |               |                |               |                |
|----------------|---------------|----------------|---------------|----------------|
| CURRENT        |               |                | RENEWAL       |                |
| Volume         | Monthly Rate  | Annual Premium | Monthly Rate  | Annual Premium |
| \$183,665      | \$0.190/\$100 | \$4,188        | \$0.190/\$100 | \$4,188        |

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

| BASIC LIFE PLAN RATES |             |                |                |                |                |
|-----------------------|-------------|----------------|----------------|----------------|----------------|
| CURRENT               |             |                |                | RENEWAL        |                |
| Coverage              | Volume      | Monthly Rate   | Annual Premium | Monthly Rate   | Annual Premium |
| BASIC LIFE            | \$1,016,250 | \$0.120/\$1000 | \$1,463        | \$0.120/\$1000 | \$1,463        |

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

| AD&D PLAN RATES |             |                |                |                |                |
|-----------------|-------------|----------------|----------------|----------------|----------------|
| CURRENT         |             |                |                | RENEWAL        |                |
| Coverage        | Volume      | Monthly Rate   | Annual Premium | Monthly Rate   | Annual Premium |
| AD&D            | \$1,016,250 | \$0.020/\$1000 | \$244          | \$0.020/\$1000 | \$244          |

This plan is currently offered for Insurance Class 1 and 3

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

## Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

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

This plan is currently offered for Insurance Class 1 and 3

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

This plan is currently offered for Insurance Class 1 and 3

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

## Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

| VOLUNTARY AD&D PLAN RATES |             |                |                |                |                |
|---------------------------|-------------|----------------|----------------|----------------|----------------|
| Tier                      | Volume      | CURRENT        |                | RENEWAL        |                |
|                           |             | Monthly Rate   | Annual Premium | Monthly Rate   | Annual Premium |
| EE                        | \$1,680,000 | \$0.032/\$1000 | \$645          | \$0.032/\$1000 | \$645          |
| SPOUSE                    | \$175,000   | \$0.032        | \$67           | \$0.032        | \$67           |
| CHILD(REN)                | \$25,000    | \$0.032        | \$10           | \$0.032        | \$10           |

# California SDBC Program Disclosure

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## [Important Information for Planholders with Guardian Dental Coverage](#)

California situated Dental Plans are required to provide a state mandated Summary of Dental Benefits and coverage ("SDBC") disclosure matrix to eligible participants at time of enrollment to better compare and consider dental coverage options available to them. As your dental provider, please visit [GuardianAnytime.com](http://GuardianAnytime.com) to obtain an applicable SDBC disclosure that can be made available for distribution to eligible participants prior to enrollment.



[guardiananytime.com](http://guardiananytime.com)

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

# AGENDA ITEM 4

## DISCUSSION ITEMS

- 4.1 Review of Operating Budget FY 2022-23
- 4.2 Review and Approval of Property & Liability Insurance
- 4.3 Staff Presentation: Law Day



**MEMORANDUM**

**DATE:** May 25, 2022

**TO:** Board of Trustees

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

**RE:** Review of Operating Budget FY 2022-23

**SUMMARY AND BACKGROUND INFORMATION**

The Board of Trustees is asked to review the proposed fiscal year 2022-2023 budget, ask questions, discuss and provide direction to Staff. A final budget proposal will be presented at the June Board Meeting for approval.

The Fiscal Year 2023 Budget and Financial Planning Subcommittee (Finance Committee) met to review and discuss the preliminary FY2023 Budget information compiled by staff. Information presented included Income and Expense Operations Summary, Cash Flow, Potential Additional Costs and Revenue Options, and a listing of proposed capital expenditures. On April 27, 2022 the Committee discussed each of these items and the overall budget, as well as the short-term and long-term financial picture for the Law Library and recommended approval of the budget as now presented (attached).

The recommendation is based upon a few key underlying principles:

1. The ongoing COVID-19 pandemic continues to have a negative impact on revenues and continues to create uncertainties with respect to future revenues (and expenses). However, it has also created heightened need for the Law Library's services and demand for alternative and remote delivery options. Given these ongoing circumstances, the Law Library is closely monitoring filing fees and court operations and lobbying the State for supplemental ongoing funding.
2. Fortunately, due to supplemental funding from the state, the Law Library has adequate reserves to fund the deficit proposed by this budget 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. Disregarding non-cash items such as depreciation, the operating budget generates negative cash flow of approximately \$2.4M.



- b. The proposed capital budget anticipates spending \$1.6M from reserves. However, the capital budget includes more than \$1.1M deferred from fiscal years 2014 through 2022, with \$1M of the cost to be funded by remaining monies from the State's one-time funding (OTF) allocations.
  - c. In total, this will result in an overall negative cash flow of \$4M for FY2022, with nearly \$2.9M of that funded via OTF monies and the balance taken from reserves generated in the past few years when expenses were deferred.
4. Civil filings have varied considerably throughout the past fiscal year leading us to budget conservatively for fiscal year 2023. Civil filing fees are therefore projected to come in at FY2022 despite some indicators of fiscal recovery and increased court activities.
  5. The proposed budget incorporates, but tracks separately, One Time Funding (OTF).

In short, the proposed budget incorporates an assumption that civil filing fees will re-stabilized and are expected to follow FY2022 levels despite the ongoing COVID-19 pandemic. However, it also incorporates significant cost increases that are beyond our control.

Attached for your consideration are:

1. the proposed FY2023 proposed budget, including capital costs;
2. the projected FY2023 cash flows; and
3. a memorandum describing changes that are included in the proposed budget, and discussing additional Cost and Revenue Options.

A brief summary of significant items follows here:

#### **BUDGET PROCESS AND OVERVIEW**

The budgeted FY 2023 Net Income before Extraordinary Income (NIBEI) and Expense is presented at a net loss of almost \$2.8M and a negative cash loss of approximately \$4M, which is a step back as compared to the current year's NIBEI net income of \$1.8M and projected cash gain of approximately \$1.4M. This step back is largely and primarily due to the rollover of capital expenditures and budgeting to fill existing vacancies and salary adjustments in or before FY23.

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

Compensation: Law Library staff have been undercompensated as compared to market for some time. In addition, changes in the employment market have made it increasingly difficult to recruit and retain the skilled, experienced, excellent employees the Law Library seeks. Accordingly, adjustments were made at mid-year to wages (primarily for classifications 1-3) and additional adjustments are included in the

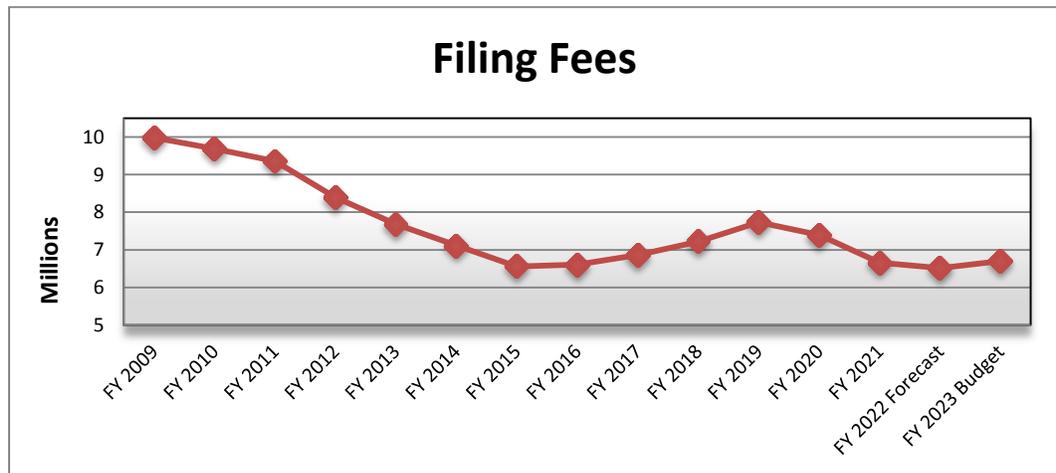


proposed budget (primarily for classifications 4 and up). Further calculations are provided in the attached Memorandum regarding Costs and Revenue Options.

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

**FILING FEES**

The primary reason for the negative net operating income is the de-stabilization created by COVID-19 on the civil filing fees revenue stream starting at the end of FY2020. From FY 2009, L.A. Superior Court civil filing fees decreased from \$9,978,807 to \$6,560,373 at the end of FY 2015. After FY2016, filing fee revenues increased slightly. For FY2022 we are now projecting to be below last year’s actuals by \$145K. This year’s court fee revenue was budgeted conservatively at \$6.7M, anticipating a gradual increase from current FY2022 forecast. The following chart provides a visual of the trend in filing fees since FY2009.



**CAPITAL EXPENDITURES**

Proposed capital expenditures are presented totaling \$1.6M (see attached) of which \$1.1M are carryover projects from prior years (adjusted to current cost estimates). The Committee concurred that the recommended capital expenditures were necessary for health and safety reasons, to sustain existing operations, to complete pending projects and to appropriately utilize the remaining OTF from the State.

**CASH FLOW**

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2022 are projected to be \$10M; a net decrease of \$4.1M over the projected FY 2022 (primarily deferred capital projects). In addition to the \$10M, the Library holds a \$2.6M trust fund with CalPERS CERBT and a \$6.1M investment with UBS. However, the Library also holds accrued unfunded liabilities for employee benefit future obligations. As of



the latest evaluation reports, the Library also has a total Net OPEB Liability is \$5.7M and a total Unfunded Accrued Pension Liability of \$4.6M. In addition, additional positions and compensation increases will need to be funded in future years as well to maintain the expanded programs and services they will provide; those increased costs will be funded out of existing reserves unless new funding is obtained.

**FOLLOW UP**

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

**RECOMMENDATION**

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

If the Board would like further discussion, changes, analysis or calculation, then Staff will bring back any requested items at the June 2022 Board meeting for discussion and approval.



**POTENTIAL ADDITIONAL CUTS, COSTS AND REVENUE OPTIONS FOR FY23 BUDGET**

## 1. ALREADY INCLUDED IN THE FY23 BUDGET

## a. Court fee revenue projection.

Filing Fee revenue is budgeted to increase slightly over prior fiscal year. Revenue will depend on the duration of limitations on court service, restrictions on individual activity, overall economic conditions and unemployment and the court's appetite for granting fee waivers. Each of these has a major impact on civil filing fees. For now, we have projected a small increase as compared to current year.

| ITEM              | NOTES           | FY22 Actual/Forecast | FY23 Revenue | Net        |
|-------------------|-----------------|----------------------|--------------|------------|
| Civil Filing Fees | As stated above | 6,513,656            | 6,700,000    | \$186K Inc |

## b. Other revenue Increases

Annual members fee is expected to increase from a FY22 projected income of \$180K to \$197K for FY23. This is due to a new platinum member agreement entered into toward the end of 2021.

## c. Cost increases:

| ITEM         | NOTES   | FY22 Forecast                                    | FY23 Cost                                     | Increase  |
|--------------|---|--|---|---|
| Compensation | Pay adjustments and new positions will impact future compensation costs.  | \$4,705,504<br>Total payroll including benefits. | 5,959,060<br>Total payroll including benefits | \$2.3M as compared to FY19 (see discussion below) |
| Retirement   | Retirement expense has 3 different components: 1) normal cost rate (paid throughout the year and increases as salaries increase for FT employees); 2) a lump-sum payment of the unfunded accrued liability (UAL), and 3) an actuarially determined end-of-year expense. This year, the normal cost rate increased from by .14% and the UAL payment increased by \$74K. While the 3 <sup>rd</sup> component is not yet known we budgeted | 730,165  | 905,140                                       | 175K  |

|                 |   |                                |                                |       |
|-----------------|---|--------------------------------|--------------------------------|-------|
|                 | this to be \$100K for both FY2022 and FY2023.   |                                |                                |       |
| Health & Dental | This is a conservative estimate in that it assumes 1) a 10% increase and 2) that all new hires would elect max allowed coverage. Actual costs should be somewhat lower.   | 473,142                        | 678,542                        | 205K  |
| Collection      | The budget estimates assume maintaining the collection without cuts, and adding a few new components discussed below. Inflation is projected at approximately 7% for non-contracted materials and 2% for contracted materials based upon prior experience | 2,123,205 Print<br>633,033 ERS | 2,250,267 Print<br>687,601 ERS | 139K  |
| Security        | Anticipate an increase in cost due to changes in market conditions.   | 187,852                        | 230,000                        | \$42K |

d. Additional Personnel or Open Positions

New Positions:

New positions were approved during FY22. The cost and funding of those positions is discussed below. No new additional positions are recommended at this time.

Higher pay:

In order to remain competitive in the labor market, the Board approved salary increases during FY22 including increasing the Library's minimum wage from \$15 to \$17 per hour in Jan 2022 and increasing other mid-range positions to maintain equity and uniformity across pay various classifications. At this time, compensation adjustments are recommended to higher classification positions (4 and above) to improve recruitment and retention. Even after adjustments, pay levels will remain somewhat below market.

Cost of Pay Adjustments:

All of these changes – as well as prior salary adjustments -- are to be funded out of one-time funding received from the State. The Law Library has now received OTF from the state 3 times, and is expecting a fourth allocation in FY23. Initially, projects – including compensation adjustments -- were tracked against the OTF for the year in which they were funded. However, the complexity of tracking 6 or more separate adjustments against 3 (soon to be 4) rounds of

funding has made this method of tracking less useful. Instead, as a more useful and transparent measure, we are presenting a combined look at the impact of these changes cumulatively. The combined impact of the approved (and budgeted) pay increases and new positions can best be seen by comparing payroll costs prior to OTF (in FY2019), to payroll costs in any subsequent fiscal year.

In FY22 the current fiscal year, the amount of OTF funds projected to be used for this purpose is approximately \$1.1M (FY22 cost of \$4.7M minus FY19 cost of \$3.6M) which includes all previously approved OTF expenditures. In FY23 the budgeted cost of payroll expenditures is \$5.9M, resulting in an additional cost of \$2.3M over FY19 costs. These annual costs are offset against the total OTF received to date of \$8M, not including the prospective funding to be received in FY23).

e. Additional pay period

Due to the nature of the bi-weekly pay period, there will be 27 pay periods in FY2023 (sometimes called a payroll leap year). This phenomenon occurs once every 12 years or so and requires us to budget accordingly. (Note that when 27 pay periods fell in calendar year 2020 the Board was asked to authorize payment of the additional 27<sup>th</sup> payroll and did so. By contrast, no approval is required here as annual pay is not affected.)

f. State Funding

We are optimistic that the Legislature will provide supplemental one-time funding in FY23. Although a \$16.5M statewide allocation has been included in the Governor's proposed budget bill, we will not know definitively about the funding allocation until June. LALL's share of such funding would be approximately \$3M.

2. PROPOSED ADDS AND CUTS NOT INCLUDED IN THE BUDGET

Given the supplemental funding received from the state and the enhancements already approved by the Board at mid-year, no additional cuts or adds are proposed at this time. Should the Board wish to discuss alternatives, staff is prepared to discuss options and return with additional projections.



|   |                  |                  |                    | Original           | Amended            | OTF              | Base Budget        | OTF Budget         | \$ Inc (Dec)               | % Inc (Dec)                |
|---|------------------|------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|----------------------------|----------------------------|
|   | 2019             | 2020             | 2021               | Budget 2022        | Budget 2022        | Amended 2022     | 2023               | 2023               | relative to Amended Budget | relative to Amended Budget |
| <b>Summary:</b>                                 |                  |                  |                    |                    |                    |                  |                    |                    |                            |                            |
| <b>Income</b>                                   |                  |                  |                    |                    |                    |                  |                    |                    |                            |                            |
| L.A. Superior Court Fees                        | 7,734,201        | 7,394,973        | 6,659,012          | 6,700,000          | 6,729,920          | 0                | 6,700,000          | 0                  | (29,920)                   | -0.4%                      |
| Interest  | 162,604          | 181,830          | 57,957             | 63,733             | 58,019             | 0                | 90,127             | 0                  | 32,108                     | 55.3%                      |
| Parking   | 638,848          | 534,848          | 284,242            | 450,000            | 533,675            | 0                | 516,000            | 0                  | (17,675)                   | -3.3%                      |
| Library Services                                | 585,549          | 503,906          | 391,877            | 404,753            | 458,552            | 0                | 518,539            | 0                  | 59,987                     | 13.1%                      |
| <b>Total Income</b>                             | <b>9,121,202</b> | <b>8,615,557</b> | <b>7,393,087</b>   | <b>7,618,486</b>   | <b>7,780,165</b>   | <b>0</b>         | <b>7,824,666</b>   | <b>0</b>           | <b>44,500</b>              | <b>0.6%</b>                |
| <b>Expense</b>                                  |                  |                  |                    |                    |                    |                  |                    |                    |                            |                            |
| Staff   | 3,765,298        | 4,681,213        | 4,551,847          | 4,868,607          | 4,541,443          | 164,060          | 5,960,516          | 0                  | 1,419,072                  | 31.2%                      |
| Library Materials                               | 1,910,800        | 1,844,791        | 1,933,780          | 2,123,189          | 2,123,205          | 0                | 2,207,567          | 42,700             | 84,362                     | 4.0%                       |
| Library Materials Transferred to Assets         | (1,910,800)      | (1,844,791)      | (1,933,780)        | (2,123,189)        | (2,123,205)        | 0                | (2,207,567)        | (42,700)           | (84,362)                   | 4.0%                       |
| Electronic Resource Subscriptions (ERS)         | 593,946          | 552,484          | 658,164            | 647,815            | 632,788            | 245              | 687,601            | 0                  | 54,813                     | 8.7%                       |
| Facilities                                      | 898,036          | 793,770          | 832,399            | 931,176            | 922,966            | 242              | 1,027,270          | 0                  | 104,304                    | 11.3%                      |
| Technology & Data                               | 130,036          | 145,860          | 146,469            | 147,763            | 143,436            | 0                | 236,383            | 2,500              | 92,947                     | 64.8%                      |
| General   | 82,170           | 150,971          | 53,949             | 75,144             | 81,160             | 20,352           | 76,773             | 26,056             | (4,387)                    | -5.4%                      |
| Professional Development                        | 50,509           | 20,376           | 10,327             | 21,371             | 15,650             | 6,420            | 27,710             | 6,554              | 12,060                     | 77.1%                      |
| Communications & Marketing                      | 12,735           | 10,879           | 2,053              | 22,980             | 5,524              | 7,250            | 11,706             | 25,260             | 6,182                      | 111.9%                     |
| Travel & Entertainment                          | 377              | 269              | 108                | 899                | 423                | 0                | 602                | 0                  | 179                        | 42.4%                      |
| Professional Services                           | 77,565           | 87,345           | 46,763             | 152,976            | 48,875             | 101,135          | 52,501             | 85,160             | 3,626                      | 7.4%                       |
| Depreciation                                    | 2,646,441        | 2,588,465        | 2,502,331          | 2,491,136          | 2,411,014          | 0                | 2,416,160          | 0                  | 5,147                      | 0.2%                       |
| <b>Total Expenses</b>                           | <b>8,257,113</b> | <b>9,031,633</b> | <b>8,804,410</b>   | <b>9,359,866</b>   | <b>8,803,279</b>   | <b>299,704</b>   | <b>10,497,221</b>  | <b>145,530</b>     | <b>1,693,942</b>           | <b>19.2%</b>               |
| <b>Net Income (Loss)</b>                        | <b>864,089</b>   | <b>(416,076)</b> | <b>(1,411,323)</b> | <b>(1,741,380)</b> | <b>(1,023,114)</b> | <b>(299,704)</b> | <b>(2,672,556)</b> | <b>(145,530)</b>   | <b>(1,649,442)</b>         | <b>161.2%</b>              |
| Investment Gain (Loss) <sup>1</sup>             | 223,954          | 208,736          | 2,441              | 20,000             | (20,067)           | 0                | 10,000             | 0                  | 30,067                     | -149.8%                    |
| Extraordinary Income                            | 3,543,270        | 0                | 1,354,174          | 0                  | 3,175,330          | 0                | 0                  | 0                  | (3,175,330)                | -100.0%                    |
| Extraordinary Expense                           | 0                | 0                | 0                  | 0                  | 0                  | 0                | 0                  | 0                  | 0                          | 0.0%                       |
| <b>Net Income Including Extraordinary Items</b> | <b>4,631,312</b> | <b>(207,340)</b> | <b>(54,709)</b>    | <b>(1,721,380)</b> | <b>2,132,149</b>   | <b>(299,704)</b> | <b>(2,662,556)</b> | <b>(145,530)</b>   | <b>(4,794,704)</b>         | <b>-224.9%</b>             |
| <b>Capitalized Expenditures</b>                 | <b>258,899</b>   | <b>0</b>         | <b>23,804</b>      | <b>1,472,800</b>   | <b>45,000</b>      | <b>622,675</b>   | <b>0</b>           | <b>1,693,175</b>   | <b>(45,000)</b>            | <b>-100.0%</b>             |
| <b>Net Income After CapEx</b>                   | <b>4,372,413</b> | <b>(207,340)</b> | <b>(78,513)</b>    | <b>(3,194,180)</b> | <b>2,087,149</b>   | <b>(922,379)</b> | <b>(2,662,556)</b> | <b>(1,838,705)</b> | <b>(4,749,704)</b>         | <b>-227.6%</b>             |

|                           |           |           |           | Original    | Amended     | OTF          | Base Budget | OTF Budget | \$ Inc (Dec)               | % Inc (Dec)                |
|---------------------------|-----------|-----------|-----------|-------------|-------------|--------------|-------------|------------|----------------------------|----------------------------|
|                           | 2019      | 2020      | 2021      | Budget 2022 | Budget 2022 | Amended 2022 | 2023        | 2023       | relative to Amended Budget | relative to Amended Budget |
| <b>Detailed Budget:</b>   |           |           |           |             |             |              |             |            |                            |                            |
| <b>Income:</b>            |           |           |           |             |             |              |             |            |                            |                            |
| L.A. Superior Court Fees  | 7,734,201 | 7,394,973 | 6,659,012 | 6,700,000   | 6,729,920   | 0            | 6,700,000   | 0          | (29,920)                   | -0.4%                      |
| Interest:                 |           |           |           |             |             |              |             |            |                            |                            |
| Interest - LAIF           | 8,787     | 7,665     | 2,122     | 1,825       | 949         | 0            | 1,219       | 0          | 269                        | 28.3%                      |
| Interest - General Fund   | 147,379   | 168,469   | 54,027    | 60,000      | 55,508      | 0            | 87,000      | 0          | 31,492                     | 56.7%                      |
| Interest - Deposit Fund   | 6,438     | 5,696     | 1,808     | 1,908       | 1,562       | 0            | 1,908       | 0          | 346                        | 22.2%                      |
| Subtotal                  | 162,604   | 181,830   | 57,957    | 63,733      | 58,019      | 0            | 90,127      | 0          | 32,108                     | 55.3%                      |
| Parking:                  |           |           |           |             |             |              |             |            |                            |                            |
| Parking                   | 638,848   | 534,848   | 284,242   | 450,000     | 533,675     | 0            | 516,000     | 0          | (17,675)                   | -3.3%                      |
| Subtotal                  | 638,848   | 534,848   | 284,242   | 450,000     | 533,675     | 0            | 516,000     | 0          | (17,675)                   | -3.3%                      |
| Library Services:         |           |           |           |             |             |              |             |            |                            |                            |
| Annual Designation Fee    | 2,843     | 1,966     | 2,486     | 1,155       | 1,374       | 0            | 1,800       | 0          | 426                        | 31.0%                      |
| Annual Members Fee        | 184,861   | 156,162   | 109,691   | 115,813     | 180,332     | 0            | 197,602     | 0          | 17,270                     | 9.6%                       |
| Course Registration       | 29,243    | 27,547    | 23,632    | 21,717      | 26,384      | 0            | 22,545      | 0          | (3,839)                    | -14.6%                     |
| Copy Center               | 42,859    | 32,272    | (83)      | 16,150      | 15,820      | 0            | 31,070      | 0          | 15,250                     | 96.4%                      |
| Document Delivery         | 18,456    | 14,829    | 5,790     | 8,000       | 8,405       | 0            | 16,800      | 0          | 8,395                      | 99.9%                      |
| Fines                     | 39,538    | 25,853    | 8,821     | 21,000      | 22,149      | 0            | 22,250      | 0          | 101                        | 0.5%                       |
| Miscellaneous             | 73,555    | 51,639    | 45,761    | 32,000      | 32,000      | 0            | 32,000      | 0          | (0)                        | 0.0%                       |
| Room Rental               | 35,421    | 15,252    | 0         | 18,000      | 5,125       | 0            | 18,000      | 0          | 12,875                     | 251.2%                     |
| Book Replacement          | 1,785     | 1,010     | 2,038     | 0           | 0           | 0            | 0           | 0          | 0                          | 0.0%                       |
| Forfeited Deposits        | 501       | 17,186    | 43,725    | 15,000      | 15,000      | 0            | 15,000      | 0          | 0                          | 0.0%                       |
| Friends of Law Library    | 140,000   | 145,000   | 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                   | 330       | 133       | 16        | 918         | 463         | 0            | 1,472       | 0          | 1,009                      | 217.9%                     |
| Special Events Income     | 16,157    | 15,056    | 5,000     | 10,000      | 6,500       | 0            | 15,000      | 0          | 8,500                      | 130.8%                     |
| Subtotal                  | 585,549   | 503,906   | 391,877   | 404,753     | 458,552     | 0            | 518,539     | 0          | 59,987                     | 13.1%                      |
| Total Income              | 9,121,202 | 8,615,557 | 7,393,087 | 7,618,486   | 7,780,165   | 0            | 7,824,666   | 0          | 44,500                     | 0.6%                       |
| <b>Expenses:</b>          |           |           |           |             |             |              |             |            |                            |                            |
| Staff:                    |           |           |           |             |             |              |             |            |                            |                            |
| Salaries (FT)             | 2,215,051 | 2,463,766 | 2,310,228 | 2,689,192   | 2,528,393   | 130,064      | 3,515,056   | 0          | 986,663                    | 39.0%                      |
| Staff Vacancy Offset (FT) | 0         | 0         | 0         | (53,784)    | (24,823)    | 0            | (70,301)    | 0          | (45,478)                   | 183.2%                     |
| Salaries (PT)             | 290,236   | 278,352   | 195,958   | 289,313     | 251,025     | 9,996        | 424,375     | 0          | 173,349                    | 69.1%                      |
| Staff Vacancy Offset (PT) | 0         | 0         | 0         | (5,786)     | (2,864)     | 0            | (8,487)     | 0          | (5,623)                    | 196.3%                     |
| Social Security           | 144,107   | 157,730   | 150,256   | 169,775     | 157,256     | 0            | 204,850     | 0          | 47,595                     | 30.3%                      |
| Medicare                  | 35,031    | 38,563    | 36,979    | 40,806      | 38,653      | 0            | 57,122      | 0          | 18,469                     | 47.8%                      |
| Retirement                | 0         | 489,201   | 554,743   | 663,621     | 630,167     | 0            | 813,190     | 0          | 183,023                    | 29.0%                      |
| Pension Exp (Actuarial)   | 373,994   | 559,918   | 501,939   | 100,000     | 99,998      | 0            | 100,000     | 0          | 2                          | 0.0%                       |
| Pension Exp (Acctg)       | 111       | 0         | 0         | 0           | 0           | 0            | 0           | 0          | 0                          | 0.0%                       |
| Health Insurance          | 431,996   | 459,773   | 483,971   | 479,752     | 419,249     | 0            | 595,270     | 0          | 176,020                    | 42.0%                      |
| Disability Insurance      | 4,505     | 4,193     | 4,276     | 5,182       | 4,689       | 0            | 5,910       | 0          | 1,221                      | 26.0%                      |
| Dental Insurance          | 59,432    | 61,700    | 63,633    | 73,450      | 53,893      | 0            | 83,272      | 0          | 29,379                     | 54.5%                      |

|  |                  |                  |                  | Original         | Amended          | OTF            | Base Budget      | OTF Budget    | \$ Inc (Dec)               | % Inc (Dec)                |
|--|------------------|------------------|------------------|------------------|------------------|----------------|------------------|---------------|----------------------------|----------------------------|
|  | 2019             | 2020             | 2021             | Budget 2022      | Budget 2022      | Amended 2022   | 2023             | 2023          | relative to Amended Budget | relative to Amended Budget |
| Vision Insurance                               | 6,209            | 5,891            | 6,251            | 8,422            | 5,413            | 0              | 9,065            | 0             | 3,651                      | 67.5%                      |
| Life Insurance                                 | 1,658            | 1,982            | 1,998            | 2,508            | 2,204            | 0              | 2,552            | 0             | 348                        | 15.8%                      |
| Vacancy Benefits Offset                        | 0                | 0                | 0                | 0                | 0                | 0              | 0                | 0             | 0                          | 0.0%                       |
| Workers Compensation Insurance                 | 42,130           | 39,372           | 34,654           | 29,351           | 18,030           | 0              | 27,396           | 0             | 9,366                      | 51.9%                      |
| Unemployment Insurance                         | 5,436            | 4,862            | 7,602            | 10,000           | 7,764            | 0              | 10,000           | 0             | 2,236                      | 28.8%                      |
| Temporary & RA Employment                      | 11,005           | 26,031           | 24,914           | 35,804           | 9,089            | 24,000         | 25,748           | 0             | 16,659                     | 183.3%                     |
| Recruitment                                    | 1,837            | 5,638            | 0                | 6,000            | 24,092           | 0              | 6,000            | 0             | (18,092)                   | -75.1%                     |
| Accrued Sick Expense                           | 4,153            | (22,350)         | 1,112            | 5,000            | 5,000            | 0              | 5,000            | 0             | 0                          | 0.0%                       |
| Accrued Vacation Expense                       | 17,047           | 40,109           | 56,688           | 35,000           | 35,000           | 0              | 40,000           | 0             | 5,000                      | 14.3%                      |
| OPEB Expense                                   | 100,748          | 43,434           | 96,425           | 260,000          | 259,990          | 0              | 100,000          | 0             | (159,990)                  | -61.5%                     |
| TMP  | 7,354            | 9,600            | 6,861            | 10,000           | 4,225            | 0              | 10,000           | 0             | 5,775                      | 136.7%                     |
| Benefit Administration <sup>1</sup>            | 13,257           | 13,448           | 13,358           | 15,000           | 15,000           | 0              | 4,500            | 0             | (10,500)                   | -70.0%                     |
| <b>Total - Staff</b>                           | <b>3,765,298</b> | <b>4,681,213</b> | <b>4,551,847</b> | <b>4,868,607</b> | <b>4,541,443</b> | <b>164,060</b> | <b>5,960,516</b> | <b>0</b>      | <b>1,419,072</b>           | <b>31.2%</b>               |
| <b>Library Materials:</b>                      |                  |                  |                  |                  |                  |                |                  |               |                            |                            |
| American Continuations                         | 1,455,010        | 1,442,820        | 1,517,127        | 1,628,784        | 1,641,284        | 0              | 1,688,275        | 40,000        | 46,992                     | 2.9%                       |
| American New Orders                            | 41,483           | 23,751           | 21,407           | 23,802           | 22,461           | 0              | 24,833           | 2,700         | 2,373                      | 10.6%                      |
| Branch Continuations                           | 18,065           | 16,908           | 21,178           | 20,656           | 20,656           | 0              | 21,806           | 0             | 1,150                      | 5.6%                       |
| Branch New Orders                              | 0                | 0                | 0                | 262              | 1,062            | 0              | 280              | 0             | (782)                      | -73.6%                     |
| Commonwealth Continuations                     | 125,152          | 114,584          | 101,881          | 152,088          | 152,088          | 0              | 159,626          | 0             | 7,538                      | 5.0%                       |
| Commonwealth New Orders                        | 724              | 1,172            | 1,059            | 1,070            | 1,069            | 0              | 1,144            | 0             | 74                         | 7.0%                       |
| Foreign Continuations                          | 106,860          | 99,588           | 100,316          | 144,390          | 138,590          | 0              | 149,159          | 0             | 10,569                     | 7.6%                       |
| Foreign New Orders                             | 991              | 2,092            | 1,564            | 2,140            | 2,140            | 0              | 2,290            | 0             | 150                        | 7.0%                       |
| International Continuations                    | 145,995          | 118,164          | 139,724          | 127,525          | 127,525          | 0              | 142,682          | 0             | 15,157                     | 11.9%                      |
| International New Orders                       | 1,262            | 1,234            | 2,492            | 2,141            | 2,698            | 0              | 2,887            | 0             | 189                        | 7.0%                       |
| General/Librarianship Continuations            | 15,057           | 23,760           | 26,018           | 19,260           | 12,560           | 0              | 13,439           | 0             | 879                        | 7.0%                       |
| General/Librarianship New Orders               | 202              | 716              | 1,014            | 1,070            | 1,071            | 0              | 1,146            | 0             | 75                         | 7.0%                       |
| <b>Subtotal</b>                                | <b>1,910,800</b> | <b>1,844,791</b> | <b>1,933,780</b> | <b>2,123,189</b> | <b>2,123,205</b> | <b>0</b>       | <b>2,207,567</b> | <b>42,700</b> | <b>84,362</b>              | <b>4.0%</b>                |
| Library Materials Transferred to Assets        | (1,910,800)      | (1,844,791)      | (1,933,780)      | (2,123,189)      | (2,123,205)      | 0              | (2,207,567)      | (42,700)      | (84,362)                   | 4.0%                       |
| <b>Electronic Resource Subscriptions (ERS)</b> | <b>593,946</b>   | <b>552,484</b>   | <b>658,164</b>   | <b>647,815</b>   | <b>632,788</b>   | <b>245</b>     | <b>687,601</b>   | <b>0</b>      | <b>54,813</b>              | <b>8.7%</b>                |
| <b>Facilities:</b>                             |                  |                  |                  |                  |                  |                |                  | <b>6%</b>     |                            |                            |
| Repair & Maintenance                           | 75,523           | 15,919           | 33,908           | 50,000           | 57,167           | 0              | 60,000           | 0             | 2,833                      | 5.0%                       |
| Building Services                              | 16,280           | 23,107           | 19,090           | 21,324           | 19,045           | 0              | 19,608           | 0             | 563                        | 3.0%                       |
| Cleaning Supplies                              | 11,559           | 13,142           | 9,626            | 16,980           | 16,980           | 0              | 15,000           | 0             | (1,980)                    | -11.7%                     |
| Electricity & Water                            | 124,809          | 126,277          | 160,107          | 130,000          | 131,214          | 0              | 135,192          | 0             | 3,978                      | 3.0%                       |
| Elevator Maintenance                           | 14,410           | 10,684           | 9,660            | 2,898            | 11,592           | 0              | 5,796            | 0             | (5,796)                    | -50.0%                     |
| Heating & Cooling                              | 54,983           | 52,456           | 78,154           | 50,814           | 47,361           | 0              | 49,404           | 0             | 2,043                      | 4.3%                       |
| Insurance                                      | 247,804          | 220,280          | 246,359          | 281,060          | 289,944          | 0              | 330,860          | 0             | 40,916                     | 14.1%                      |
| Janitorial Services                            | 110,179          | 117,053          | 118,115          | 121,428          | 122,729          | 0              | 129,600          | 0             | 6,871                      | 5.6%                       |
| Landscaping                                    | 15,000           | 15,000           | 16,210           | 19,500           | 14,100           | 0              | 18,000           | 0             | 3,900                      | 27.7%                      |

|                                  |         |         |         | Original    | Amended     | OTF          | Base Budget | OTF Budget | \$ Inc (Dec)               | % Inc (Dec)                |
|----------------------------------|---------|---------|---------|-------------|-------------|--------------|-------------|------------|----------------------------|----------------------------|
|                                  | 2019    | 2020    | 2021    | Budget 2022 | Budget 2022 | Amended 2022 | 2023        | 2023       | relative to Amended Budget | relative to Amended Budget |
| Security                         | 199,839 | 168,113 | 138,079 | 199,784     | 187,852     | 125          | 230,000     | 0          | 42,148                     | 22.4%                      |
| Room Rental Expenses             | 4,337   | 3,952   | 0       | 9,000       | 5,000       | 0            | 5,004       | 0          | 4                          | 0.1%                       |
| Special Events Expenses          | 11,769  | 18,969  | 45      | 17,000      | 4,755       | 0            | 14,200      | 0          | 9,445                      | 198.7%                     |
| Furniture & Appliances (<3K)     | 558     | 2,465   | 145     | 2,520       | 2,000       | 0            | 3,996       | 0          | 1,996                      | 99.8%                      |
| Equipment (<3K)                  | 5,612   | 2,002   | 622     | 2,000       | 6,748       | 0            | 2,400       | 0          | (4,348)                    | -64.4%                     |
| Building Alterations (<3K)       | 0       | 0       | 0       | 2,500       | 2,500       | 0            | 2,500       | 0          | 0                          | 0.0%                       |
| Delivery & Postage               | 3,330   | 2,267   | 1,972   | 2,208       | 2,720       | 117          | 3,550       | 0          | 830                        | 30.5%                      |
| Kitchen supplies                 | 2,046   | 2,084   | 308     | 2,160       | 1,260       | 0            | 2,160       | 0          | 900                        | 71.4%                      |
| Subtotal                         | 898,036 | 793,770 | 832,399 | 931,176     | 922,966     | 242          | 1,027,270   | 0          | 104,304                    | 11.3%                      |
| Technology:                      |         |         |         |             |             |              |             |            |                            |                            |
| Software Maintenance             | 15,965  | 20,979  | 18,120  | 24,110      | 24,110      | 0            | 19,163      | 0          | (4,947)                    | -20.5%                     |
| Hardware Maintenance             | 22,007  | 22,231  | 24,074  | 28,884      | 28,884      | 0            | 36,184      | 0          | 7,300                      | 25.3%                      |
| Software (<\$3k)                 | 2,797   | 1,041   | 2,247   | 2,004       | 2,004       | 0            | 3,600       | 0          | 1,596                      | 79.6%                      |
| Hardware (<\$3k)                 | 5,484   | 3,441   | 5,631   | 960         | 2,712       | 0            | 2,600       | 0          | (112)                      | -4.1%                      |
| Computer Supplies                | 365     | 485     | 1,364   | 0           | 1,500       | 0            | 3,400       | 0          | 1,900                      | 126.7%                     |
| Integrated Library System        | 54,218  | 56,820  | 59,547  | 58,525      | 60,952      | 0            | 63,816      | 0          | 2,864                      | 4.7%                       |
| Telecommunications               | 28,729  | 35,347  | 22,055  | 21,600      | 21,600      | 0            | 20,544      | 0          | (1,056)                    | -4.9%                      |
| Tech & Data - Misc               | 0       | 29      | 48      | 400         | 400         | 0            | 0           | 0          | (400)                      | -100.0%                    |
| Services                         | 471     | 859     | 191     | 600         | 1,274       | 0            | 30,000      | 2,500      | 28,726                     | 2255.6%                    |
| Online Service Providers         | 0       | 4,626   | 13,193  | 10,680      | 0           | 0            | 57,076      | 0          | 57,076                     | 0.0%                       |
| Subtotal                         | 130,036 | 145,860 | 146,469 | 147,763     | 143,436     | 0            | 236,383     | 2,500      | 92,947                     | 64.8%                      |
| General:                         |         |         |         |             |             |              |             |            |                            |                            |
| Bank Charges                     | 6,230   | 6,525   | 5,495   | 7,000       | 5,617       | 0            | 7,000       | 0          | 1,383                      | 24.6%                      |
| Bibliographical Services         | 10,115  | 10,504  | 10,504  | 10,920      | 10,805      | 0            | 11,148      | 0          | 343                        | 3.2%                       |
| Binding                          | 0       | 20,322  | 0       | 0           | 0           | 12,500       | 0           | 20,000     | 0                          | 0.0%                       |
| Board Expense                    | 1,097   | 1,334   | 37      | 720         | 550         | 0            | 1,300       | 0          | 750                        | 136.4%                     |
| Staff meals & events             | 9,707   | 8,453   | 2,745   | 9,000       | 4,496       | 0            | 12,800      | 0          | 8,304                      | 184.7%                     |
| Supplies - Office                | 22,119  | 16,555  | 3,685   | 15,800      | 9,826       | 0            | 15,500      | 800        | 5,674                      | 57.8%                      |
| Supplies - Library materials     | 9,349   | 9,043   | 9,036   | 9,000       | 9,073       | 0            | 9,000       | 0          | (73)                       | -0.8%                      |
| Stationery, business cards, etc. | 362     | 683     | 0       | 500         | 500         | 0            | 400         | 0          | (100)                      | -20.0%                     |
| Grant Application Expenses       | 0       | 0       | 0       | 0           | 15,000      | 0            | 0           | 0          | (15,000)                   | -100.0%                    |
| Copy Center Expense              | 18,258  | 18,597  | 3,285   | 13,000      | 13,367      | 0            | 16,625      | 0          | 3,258                      | 24.4%                      |
| General - Misc                   | 3,613   | 45,497  | 0       | 2,000       | 11,389      | 0            | 2,000       | 0          | (9,389)                    | -82.4%                     |
| Course Registration              | 604     | 12,691  | 15,650  | 6,504       | 0           | 7,852        | 0           | 5,256      | 0                          | 0.0%                       |
| Friends of Law Library           | 715     | 768     | 3,513   | 700         | 537         | 0            | 1,000       | 0          | 463                        | 86.3%                      |
| Subtotal                         | 82,170  | 150,971 | 53,949  | 75,144      | 81,160      | 20,352       | 76,773      | 26,056     | (4,387)                    | -5.4%                      |
| Professional Development:        |         |         |         |             |             |              |             |            |                            |                            |
| Travel                           | 3,603   | 6,523   | 0       | 3,445       | 3,445       | 0            | 15,420      | 0          | 11,975                     | 347.6%                     |
| Meals                            | 221     | 61      | 0       | 0           | 0           | 0            | 0           | 0          | 0                          | 0.0%                       |
| Incidental and miscellaneous     | 399     | 0       | 0       | 0           | 0           | 0            | 0           | 0          | 0                          | 0.0%                       |
| Membership dues                  | 44,487  | 10,008  | 7,692   | 10,842      | 7,136       | 6,420        | 7,025       | 6,554      | (111)                      | -1.6%                      |
| Registration fees                | 1,798   | 3,784   | 2,635   | 7,084       | 5,069       | 0            | 5,265       | 0          | 196                        | 3.9%                       |

|  |           |           |             | Original    | Amended     | OTF          | Base Budget | OTF Budget | \$ Inc (Dec)               | % Inc (Dec)                |
|--|-----------|-----------|-------------|-------------|-------------|--------------|-------------|------------|----------------------------|----------------------------|
|  | 2019      | 2020      | 2021        | Budget 2022 | Budget 2022 | Amended 2022 | 2023        | 2023       | relative to Amended Budget | relative to Amended Budget |
| Educational materials                    | 0         | 0         | 0           | 0           | 0           | 0            | 0           | 0          | 0                          | 0.0%                       |
| Subtotal                                 | 50,509    | 20,376    | 10,327      | 21,371      | 15,650      | 6,420        | 27,710      | 6,554      | 12,060                     | 77.1%                      |
| Communications & Marketing:              |           |           |             |             |             |              |             |            |                            |                            |
| Services                                 | 1,890     | 0         | 24          | 480         | 24          | 0            | 24          | 456        | 0                          | 0.3%                       |
| Collateral materials                     | 7,484     | 5,146     | 0           | 11,550      | 2,500       | 3,250        | 3,202       | 8,304      | 702                        | 28.1%                      |
| Advertising                              | 3,245     | 5,733     | 2,029       | 10,950      | 3,000       | 4,000        | 6,980       | 16,500     | 3,980                      | 132.7%                     |
| Trade shows & Outreach                   | 116       | 0         | 0           | 0           | 0           | 0            | 1,500       | 0          | 1,500                      | 0.0%                       |
| Subtotal                                 | 12,735    | 10,879    | 2,053       | 22,980      | 5,524       | 7,250        | 11,706      | 25,260     | 6,182                      | 111.9%                     |
| 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    | 377       | 269       | 108         | 899         | 423         | 0            | 602         | 0          | 179                        | 42.4%                      |
| Incidental travel expenses               | 0         | 0         | 0           | 0           | 0           | 0            | 0           | 0          | 0                          | 0.0%                       |
| Subtotal                                 | 377       | 269       | 108         | 899         | 423         | 0            | 602         | 0          | 179                        | 42.4%                      |
| Professional Services                    |           |           |             |             |             |              |             |            |                            |                            |
| Accounting                               | 21,440    | 23,990    | 20,477      | 22,890      | 22,895      | 0            | 21,545      | 0          | (1,350)                    | -5.9%                      |
| Consulting Services                      | 34,629    | 34,755    | 24,001      | 21,996      | 22,980      | 0            | 25,956      | 0          | 2,976                      | 13.0%                      |
| Legal                                    | 19,132    | 28,350    | 2,025       | 100,790     | 3,000       | 95,790       | 5,000       | 74,160     | 2,000                      | 66.7%                      |
| Other                                    | 2,364     | 250       | 260         | 7,300       | 0           | 5,345        | 0           | 11,000     | 0                          | 0.0%                       |
| Subtotal                                 | 77,565    | 87,345    | 46,763      | 152,976     | 48,875      | 101,135      | 52,501      | 85,160     | 3,626                      | 7.4%                       |
| Depreciation:                            |           |           |             |             |             |              |             |            |                            |                            |
| Depreciation - Library Materials         | 2,369,742 | 2,305,835 | 2,222,703   | 2,141,594   | 2,132,133   | 0            | 2,058,544   | 0          | (73,589)                   | -3.5%                      |
| Depreciation Exp - FF&E                  | 276,699   | 282,630   | 279,628     | 349,542     | 278,880     | 0            | 357,616     | 0          | 78,736                     | 28.2%                      |
| Subtotal                                 | 2,646,441 | 2,588,465 | 2,502,331   | 2,491,136   | 2,411,014   | 0            | 2,416,160   | 0          | 5,147                      | 0.2%                       |
| Total Expense                            | 8,257,113 | 9,031,633 | 8,804,410   | 9,359,866   | 8,803,279   | 299,704      | 10,497,221  | 145,530    | 1,693,942                  | 19.2%                      |
| Net Income Before Extraordinary Items    | 864,089   | (416,076) | (1,411,323) | (1,741,380) | (1,023,114) | (299,704)    | (2,672,556) | (145,530)  | (1,649,442)                | 161.2%                     |
| Investment Gain (Loss)                   | 223,954   | 208,736   | 2,441       | 20,000      | (20,067)    | 0            | 10,000      | 0          | 30,067                     | -149.8%                    |
| Extraordinary Income                     | 3,543,270 | 0         | 1,354,174   | 0           | 3,175,330   | 0            | 0           | 0          | (3,175,330)                | -100.0%                    |
| Extraordinary Expense                    | 0         | 0         | 0           | 0           | 0           | 0            | 0           | 0          | 0                          | 0.0%                       |
| Net Income Including Extraordinary Items | 4,631,312 | (207,340) | (54,709)    | (1,721,380) | 2,132,149   | (299,704)    | (2,662,556) | (145,530)  | (4,824,771)                | 1                          |

|  |      |      |      | Original    | Amended     | OTF             | Base Budget | OTF Budget | \$ Inc (Dec)                     | % Inc (Dec)                      |
|--|------|------|------|-------------|-------------|-----------------|-------------|------------|----------------------------------|----------------------------------|
|  | 2019 | 2020 | 2021 | Budget 2022 | Budget 2022 | Amended<br>2022 | 2023        | 2023       | relative to<br>Amended<br>Budget | relative to<br>Amended<br>Budget |

Capital Expenditures:

|  |                |          |               |                  |               |                |          |                  |                 |                |
|--|----------------|----------|---------------|------------------|---------------|----------------|----------|------------------|-----------------|----------------|
| Furniture / Appliances (>3k)                 | 3,352          | 0        | 0             | 10,000           | 0             | 0              | 0        | 50,000           | 0               | 0.0%           |
| Electronics / Computer Hardware (>3k)        | 30,789         | 0        | 23,804        | 217,800          | 35,000        | 202,675        | 0        | 282,800          | (35,000)        | -100.0%        |
| Exterior Building Repairs/Improvements (>3k) | 191,959        | 0        | 0             | 130,000          | 0             | 0              | 0        | 355,000          | 0               | 0.0%           |
| Interior Improvements / Alterations (>3k)    | 32,800         | 0        | 0             | 1,000,000        | 0             | 420,000        | 0        | 912,375          | 0               | 0.0%           |
| Computer Software                            | 0              | 0        | 0             | 115,000          | 10,000        | 0              | 0        | 93,000           | (10,000)        | -100.0%        |
| <b>Total - Capitalized Expenditures</b>      | <b>258,899</b> | <b>0</b> | <b>23,804</b> | <b>1,472,800</b> | <b>45,000</b> | <b>622,675</b> | <b>0</b> | <b>1,693,175</b> | <b>(45,000)</b> | <b>-100.0%</b> |

<sup>1</sup>For FY2023, payroll related costs moved to online services under technology.

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/23

| Vendor or Description of Item | Category of Asset<br>(select from dropdown menu) | Anticipated Completion Month<br>(select from dropdown menu) | Acquisition Cost<br>(including consulting, design, implementation, etc.) | Carryover from prior fiscal year(s)?<br>(select from dropdown menu) | OTF Project Code<br>(if applicable) | Department Code | Reason or comment |
|-------------------------------|--|---|--|---|-------------------------------------|-----------------|-------------------|
| Cameras                       | Electronics / Computer Hardware >3K              | 1/1/2023  | 50,000   | Yes   | 3918003                             | 33              |                   |
| Public Copiers                | Electronics / Computer Hardware >3K              | 8/1/2022  | 50,000   | Yes   | 3318003                             | 33              |                   |
| PA System                     | Electronics / Computer Hardware >3K              | 1/1/2023  | 60,000   | Yes   | 39OF-006                            | 33              |                   |
| Branch Print & Release        | Electronics / Computer Hardware >3K              | 4/1/2023  | 20,000   | Yes   | 3319001                             | 33              |                   |
| Briefs Repository Update      | Computer Software                                | 3/1/2023  | 50,000   | Yes   | 33OF-001                            | 33              |                   |
| Members Automated Parking     | Computer Software                                | 12/1/2022   | 20,000   | Yes   | 33OF-003                            | 33              |                   |
| Computer Lab Laptops          | Electronics / Computer Hardware >3K              | 12/1/2022   | 22,800   | Yes   | 33OF-004                            | 33              |                   |
| VOIP Phone System             | Electronics / Computer Hardware >3K              | 8/1/2022  | 50,000   | Yes   | 33OF-005                            | 33              |                   |
| Video On Demand               | Computer Software                                | 9/1/2022  | 20,000   | Yes   | 25OF-004                            | 33              |                   |
| Conacts Management Database   | Computer Software                                | 8/1/2022  | 3,000  | Yes   | 33OF-002                            | 33              |                   |

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/23

| Vendor or Description of Item                    | Category of Asset<br>(select from dropdown menu) | Anticipated Completion Month<br>(select from dropdown menu) | Acquisition Cost<br>(including consulting, design, implementation, etc.) | Carryover from prior fiscal year(s)?<br>(select from dropdown menu) | OTF Project Code<br>(if applicable) | Department Code | Reason or comment |
|--|--|---|--|---|-------------------------------------|-----------------|-------------------|
| UPS  | Electronics / Computer Hardware >\$3K            | 7/1/2022  | 30,000   | No  |                                     | 33              |                   |
| Elevator Modernization Project                   | Interior Improvements / Alterations >\$3K        | 4/1/2023  | 500,000  | Yes   | 3914001                             | 39              |                   |
| LED Lighting Conversion                          | Interior Improvements / Alterations >\$3K        | 1/1/2023  | 72,375   | Yes   | 3918007                             | 39              |                   |
| Public Restroom Reconfig                         | Interior Improvements / Alterations >\$3K        | 2/1/2023  | 40,000   | Yes   | 3919001                             | 39              |                   |
| 70s Classroom, Computer Lab & IT Reconfiguration | Interior Improvements / Alterations >\$3K        | 10/1/2022   | 135,000  | Yes   | 39OF-001                            | 39              |                   |
| HVAC Digital Control System                      | Interior Improvements / Alterations >\$3K        | 1/1/2023  | 90,000   | Yes   | 39OF-002                            | 39              |                   |
| Exterior Building Façade Repairs                 | Exterior Building Repairs/ Improvements >\$3K    | 10/1/2022   | 50,000   | No  |                                     | 39              |                   |
| Expanded Staff Space - 1st Floor                 | Interior Improvements / Alterations >\$3K        | 10/1/2022   | 60,000   | No  | 39OTF2-001                          | 39              |                   |
| Hill Street Parking Structure Repairs            | Exterior Building Repairs/ Improvements >\$3K    | 9/1/2022  | 40,000   | Yes   |                                     | 39              |                   |
| Emergency Generator Replacement                  | Exterior Building Repairs/ Improvements >\$3K    | 9/1/2022  | 150,000  | Yes   |                                     | 39              |                   |
| Exterior Landscaping Repair                      | Exterior Building Repairs/ Improvements >\$3K    | 1/1/2023  | 75,000   | Yes   | 39OTF2-002                          | 39              |                   |

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/23

| Vendor or Description of Item                                  | Category of Asset<br>(select from dropdown menu) | Anticipated Completion Month<br>(select from dropdown menu) | Acquisition Cost<br>(including consulting, design, implementation, etc.) | Carryover from prior fiscal year(s)?<br>(select from dropdown menu) | OTF Project Code<br>(if applicable) | Department Code | Reason or comment |
|--|--|---|--|---|-------------------------------------|-----------------|-------------------|
| Front Entrance Repair (new OTF Code Needed)                    | Exterior Building Repairs/Improvements >\$3K     | 1/1/2023  | 40,000   | No  |                                     | 39              |                   |
| Interior Building Expansion Joint Repair (new OTF code needed) | Interior Improvements / Alterations >\$3K        | 9/1/2022  | 15,000   | No  |                                     | 39              |                   |
| Staff Furniture (new OTF code needed)                          | Furniture / Appliances >3K                       | 11/1/2022   | 50,000   | No  |                                     | 39              |                   |
|  |  |   | <b>1,693,175</b>   |   |                                     |                 |                   |

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/23

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

## Capital Purchase Guideline:

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

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

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

**Los Angeles County Law Library**  
**Statement of Cash Flows Forecast**  
6/30/2013 through 6/30/2023 (Forecast)

|   | <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>FY2021</b>     | <b>FY 2022<br/>Forecast</b> | <b>FY 2023<br/>PROPOSED<br/>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         | 6,930,380         | 7,577,146                   | 7,589,539                              |
| 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        | -1,800,269        | -1,353,433                  | -1,578,075                             |
| Electronic Resource Subscriptions (ERS)   |                   |                   | -523,941          | -666,951         | -702,725         | -658,347         | -593,946          | -552,484          |                   | -633,033                    | -687,601                               |
| 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        | -3,955,954        | -4,705,504                  | -5,759,060                             |
| Contributions received  | 120,000           | 134,961           | 120,000           | 120,000          | 157,289          | 145,000          | 140,000           | 145,000           | 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         | 1,319,157         | 1,030,176                   | -290,197                               |
| <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        | -1,964,269        | -2,123,205                  | -2,250,267                             |
| Fixed Assets - PP&E   | -367,208          | -68,623           | -48,739           | -18,354          | -12,768          | -50,189          | -512,242          | -19,272           |                   | -667,675                    | -1,693,175                             |
| 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        | -1,964,269        | -2,790,880                  | -3,943,442                             |
| <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         | 3,175,330                   | 0                                      |
| Net cash from non-capital and related financing activities                      | 0                 | 671,129           | 21,347            | 0                | 0                | 0                | 3,543,270         |                   | 1,354,174         | 3,175,330                   | 0                                      |
| <b>Cash flows from investing activities</b>                                     |                   |                   |                   |                  |                  |                  |                   |                   |                   |                             |  |
| Payment to acquire Treasury securities  | 0                 | -3,997,438        | -40,081           |                  | -500,000         |                  | -223,954          |                   | -399,309          |                             |  |
| Receipts from matured Treasury securities                                       |                   |                   |                   |                  |                  |                  |                   | 550,000           | 565,000           |                             |  |
| 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           | 59,378            | 58,019                      | 90,127                                 |
| 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           | 225,069           | 58,019                      | 90,127                                 |
| <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>934,131</b>    | <b>1,472,645</b>            | <b>-4,143,512</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        | 6,145,285         | 10,816,677        | 12,673,714        | 12,673,714                  | 14,146,359                             |
| <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>10,816,677</b> | <b>12,673,714</b> | <b>13,607,845</b> | <b>14,146,359</b>           | <b>10,002,847</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        | 10,816,677        | 12,673,714        | 13,607,845        | 14,146,359                  | 10,002,847                             |
| CalPERS CERBT Account   | 0                 | 0                 | 1,973,064         | 2,029,637        | 2,135,363        | 2,116,022        | 2,114,145         | 2,201,040         | 2,544,277         | 2,450,000                   | 2,600,000                              |
| 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         | 5,999,853         | 6,000,000                   | 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       | 17,719,498        | 20,872,166        | 22,151,974        | 22,596,359                  | 18,752,847                             |
| <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>5,971,945</b>  | <b>3,152,669</b>  | <b>1,279,808</b>  | <b>4,876,861</b>            | <b>-3,843,512</b>                      |



**MEMORANDUM**

**DATE:** May 25, 2022

**TO:** Board of Law Library Trustees

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

**RE:** Review and Approval of Property & Liability Insurance

**SUMMARY**

Alliant is the Law Library’s insurance broker for its Property & Liability insurance program. Our policies are subject to annual renewal and are scheduled to renew on July 1, 2022. This coverage is currently provided through 5 different carriers and it includes: General Liability, Property, Difference in Conditions (Earthquake/Flood), Cyber Liability and Crime.

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

Due to ongoing COVID-19 impacts on the insurance market, we have not received firm quotes or indications from incumbent carriers as of the date of this letter. However, based on internal communications our broker has been able to provide “not to exceed (NTE)” numbers for the Board’s consideration. The NTE’s would increase the overall insurance cost by 19%. Although within the proposed FY2023 budget, Staff and Broker feel that pending quotes (anticipated to be received within the next 2 weeks) is very likely to reduce this increase.

**DISCUSSION**

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

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



period to see how the market continues to unfold with the ongoing COVID-19 pandemic.

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

| Line of Coverage         | Limit* | Deductible | Current Carrier   | Expiring Premium | NTE            | \$ Var        | % Var      |
|--------------------------|--------|------------|-------------------|------------------|----------------|---------------|------------|
| <b>General Liability</b> | \$25M  | \$50K      | PRISM             | 82,178           | 98,000         | 15,822        | 16%        |
| <b>Property</b>          | \$100M | \$25K      | SPIP              | 62,342           | 73,000         | 13,098        | 15%        |
| <b>DIC</b>               | \$30M  | 5%,        |                   |                  |                |               |            |
| Primary \$10M            |        | \$100K     | Lloyd's of London | 74,716           | 96,000         | 21,284        | 22%        |
| \$20M xs \$10M           |        | Min.       | Lloyd's of London | 39,995           | 50,000         | 10,005        | 20%        |
| <b>Cyber Liability</b>   | \$7M   | \$10K      | PRISM             | 4,160            | 7,300          | 13,098        | 43%        |
| <b>Crime</b>             | \$1M   | \$2.5K     | ACIP              | 1,323            | 1,390          | 67            | 5%         |
|                          |        |            | <b>Total</b>      | <b>264,714</b>   | <b>325,690</b> | <b>60,976</b> | <b>19%</b> |

\*Per occurrence

**GENERAL LIABILITY**

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

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

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

**PROPERTY**

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

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

**DIFFERENCE IN CONDITIONS (DIC)**

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

The anticipated 21% increase this year is conservative and should be lower when firm quotes are received. Thanks to our broker’s efforts, we feel that we are still fiscally



responsible while at the same time providing responsible emergency and contingency planning.

### **CYBER LIABILITY**

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

By joining PRISM in 2020, the Library was able to reduce premiums by 70% from prior renewal period and at the same time increase the limit from \$1M to \$7M. With the increase in ransomware and other cyber threats, the new \$7M limit places the Library in a better fiscal position.

### **CRIME**

In 2019, the Library joined Alliant's Crime Insurance Program (ACIP) and resulted in a 23% decrease in premiums. This year, the increase is expected to be 5%.

### **OPTIONS**

- A. Request that Alliant pursue obtaining quotes on different terms or from different carriers and continue this item until the June 2022 meeting.
- B. Request that Alliant obtain firm quotes from incumbent carriers and continue this item until the June 2022 meeting for consideration.
- C. Authorize the Executive Director to await firm quotes from incumbent carriers and bind all lines of coverages effective July 1, 2022 with the same limits and deductibles for a total premium not to exceed \$325,690.

### **RECOMMENDATION**

Staff recommends that the Board authorize the Executive Director to bind coverage effective July 1, 2022 for a total premium not to exceed \$325,690 (Option C above).

Attached

1. Alliant's letter to the Board







May 19, 2022

Alliant Insurance Services, Inc.  
333 South Hope Street  
Suite 3750  
Los Angeles, CA 90071  
O 213 270 0145  
CA License No. 0C36861  
[www.alliant.com](http://www.alliant.com)

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

**RE: 2022 – 2023 Insurance Renewal Updates**

Dear Marcelino –

The insurance market is in its fourth consecutive year of a hard market but we are beginning to see some stabilization across the board –with a few exceptions. Despite continued nuclear verdicts by jury’s – the rate increase over the past few years seem to have worked and the carriers are increasing at a slower pace. While we are still seeing increases from carriers, accounts with no losses are being treated much more favorably than those accounts with losses.

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

**General Liability:**

In 2019, the Law Library joined the California State Association of Counties Excess Insurance Authority (CSAC-EIA), now rebranded as the Public Risk Innovation, Solutions and Management (PRISM) which is a state-wide Joint Powers Insurance Authority consisting of 70% of all California Public Entities and Special Districts. The Law Library's 2021' premium was \$82,178 – projected not to exceed premium for 2022 is \$98,000. This equates to an approximate increase of 19% - lower than the market average of 25%. This is on the higher range of the projection.

Alliant did discuss the account with other markets – most did not feel they could be competitive this year. However, they would be interested to see it again next year. It will be our intent to perform an aggressive marketing campaign in 2023 as we see more continued stability.

**Property:**

In 2019, the Law Library joined Alliant's Special Property Insurance Program (SPIP). SPIP was developed in the early 2000's as a solution for smaller public entities that could not secure leverage in the standard markets due to their perceived "smaller size". The entire SPIP program is still being negotiated with the markets and terms have not yet been released. Some of the

challenges that we have experienced in the property market over the past 10 months is due to valuation. Due to increased cost of construction, increased cost of labor and materials, supply chain issues and other contributing factors due to COVID – valuations have increased significantly.

In the Law Library's case – a desktop appraisal by underwriters revealed that the reported value was not accurate. After trending the value, it was discussed that the \$48M value was not correct and the true replacement cost of the building was actually closer to \$66.7M. The property carrier requires that we report to at least 80% of the true replacement cost. We were able to negotiate a value for the building of \$53M – which equates to 11%. When adding the 11% increase in Total Insurable Value and an 11% increase in rate – we are anticipating an increase of no more than 22% - combined.

**Difference in Condition:**

In 2019, the earthquake placement was entirely redesigned due to the lead carrier wanting an increase of 10% and a reduction in many of the sub-limits and coverage provided within the policy. Due to the fact that the Law Library purchases \$30M in limits, Alliant was able to secure coverage with the same terms and limits with a 4% decrease in premium. The challenge for this placement, other than market conditions is that the carriers for these lines of coverage are not releasing quotes more than 30 days prior to renewal. While the terms and formal quotes have not been received – Alliant has engaged the markets and pushed for some type of feedback to provide to the Board. As of today, the market has advised that the increase will be roughly 21% which is in line with the property market. All terms and conditions will remain the same.

Total 2021 premium for the DIC coverage was as follows:

- Primary \$10M - \$74,716
- \$20M xs \$10M - \$39,995

Projected premium for 2022 on the DIC coverage, on a not to exceed basis is:

- Primary \$10M - \$96,000
- \$20M xs \$10M - \$50,000

These projected premiums are contingent on no events occurring between now and renewal. Additionally, we do not expect to have the final, formal terms until June 1, 2022 at the earliest. Also, there is an approximate 10% rebate back to the library on top of the figures shared above.

**Cyber Liability:**

The Cyber Liability market is by far the most challenged market in the entire insurance industry. For over a decade, cyber pricing has been very low while frequency of claims was climbing. Over the past 36 months – the severity of claims has also climbed drastically. As an example, global ransomware claims in 2018 were \$8Bn; \$11.5Bn in 2019 and \$20Bn in 2020. This has caused a massive amount of disruption as carriers have left the market entirely and those left are increasing their pricing by over 100% - and in some cases 300%. We are also experiencing limit

reductions and deductible increases. The Law Library also joined the CSAC-EIA/PRISM cyber program in 2019. The program provides a \$7M per occurrence limit. This program is also currently being negotiated and final terms have not been received, however the pool has advise that the projected not to exceed premium of \$7,300 for the annual premium. The Law Library's expiring premium is \$4,160.

**Crime:**

The Law Library also joined Alliant's Crime Insurance Program (ACIP) in 2019 and resulted in a 23% decrease to the Law Library. As of today, the program is still being negotiated, however we have been advised that for budgeting purposes – to expect a not to exceed increase of 10%. 2021 premium was \$1,323, the projected increase for 2022 results in a renewal premium of \$1,390.

Alliant's message to the Board: While not entirely thrilled by the current state of the market – the initial feedback on the Law Library's renewal is right in line or slightly below the current market condition. We are starting to see some stabilizing and hope for a softening of the market in the next 12 months.

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

Regards,

Robert Lowe  
First Vice President  
213-270-0145



**Staff Presentation:**

***Law Day***

**Presented by:**

**Senior Librarian, Public Interest**

**Janine Liebert**

**May 25, 2022**