

AGENDA

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

REGULAR BOARD MEETING

Wednesday, June 29, 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 May 25, 2022 Regular Board Meeting and the May 25, 2022 Special Board Meeting
- 3.2 Review of April Financials and List of May Checks and Warrants
- 3.3 Completion of Emergency Repairs Relating to Replacement and Repair of Sump Pumps in Lower Level Parking Garage
- 3.4 Approval of Operating and Capital Expenditures Budget for Fiscal Year 2022-2023

4.0 DISCUSSION ITEMS

- 4.1 Staff Presentation: Retirement Commendation for Esther Eastman

5.0 AGENDA BUILDING

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

6.0 EXECUTIVE DIRECTOR REPORT

7.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, July 27, 2022.

POSTED THURSDAY, JUNE 23, 2022 @ 2:00 P.M.

POSTED BY ANN MARIE GAMEZ



AGENDA ITEM 3

CONSENT CALENDAR

- 3.1 Approval of Minutes of the May 25, 2022, Regular Board Meeting and the May 25, 2022 Special Board Meeting
- 3.2 Review of April Financials and List of May Checks and Warrants
- 3.3 Completion of Emergency Repairs Relating to Replacement and Repair of Sump Pumps in Lower Level Parking Garage
- 3.4 Approval of Operating and Capital Expenditure Budget for Fiscal Year 2022-2023

**MINUTES OF THE COMBINED REGULAR AND SPECIAL BOARD MEETINGS
OF THE BOARD OF LAW LIBRARY TRUSTEES OF
LOS ANGELES COUNTY**

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

May 25, 2022

The Regular and Special Meetings of the Board of Law Library Trustees of Los Angeles County were held on Wednesday, May 25, 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
Kenneth Klein, Esquire
Susan Steinhauser, Esquire
Judge Michael Stern

Trustees Absent: Judge Mark Juhas
Judge Yolanda Orozco

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

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

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

1.0 PUBLIC COMMENT

LACLL Staff member, Sharon Boone spoke in the remembrance of LACLL Retiree, Robert Wright, on his passing. Ms. Boone presented two framed photos to share with the Board and described Mr. Wright fondly as a joy and pleasure to work with. Ms. Boone also mentioned that Mr. Wright was nicknamed The Professor and always wore a suit to work, even on Saturdays. Mr. Wright was also a member and Treasurer of SCALL and helped establish the union at the law library.

LACLL Staff member, Mary Garcia, read a comment in remembrance of Mr. Wright on behalf of Esther Eastman who could not attend. She shared how clever and smart Mr. Wright was and that he knew English Law and the lineage of British royalty very well. She also added that he had established the library newsletter named The Sidebar and was well-deserving of his nickname, The Professor.

LACLL Staff member, Malinda Muller, first spoke of her remembrance of Mr. Wright as a reliable and quirky individual. Ms. Muller then read a comment in remembrance of Mr. Wright

on behalf of Ralph Stahlberg who could not attend. Mr. Stahlberg shared the Mr. Wright was a solid contributor to the Reference area and to SCALL as the Treasurer and a member. Mr. Wright was also known as The Wizard in addition to The Professor.

LACLL Retiree, Shohreh Saljooghi, spoke in remembrance of Mr. Wright. Ms. Saljooghi shared her memory of him having intellectual conversations in the kitchen during lunch breaks with his usual black coffee in white china. Ms. Saljooghi also remembers him often buying beautiful bouquets of flowers during his breaktime walks for his “beautiful wife” as he would often say.

LACLL Staff member, Channa Cajero, spoke in remembrance Mr. Wright. Ms. Cajero wanted to pay tribute to The Professor, and fondly remembered him as her mentor at the library as a Collection Development Librarian. She also noted her appreciation for his highly opinionated intellect and his willingness to share his thoughts. Ms. Cajero shared that many respected him, patrons and staff, and that it was a privilege to have known him.

LACLL Board Trustee, Susan Steinhauser, spoke in the remembrance of Mr. Wright and thanked all the other speakers for remembering him.

LACLL Board Trustee, Judge Michael Stern, spoke in remembrance of Mr. Wright, and remembered working with him on projects as a patron. Judge Stern also thanked everyone for speaking in his memory.

2.0 PRESIDENT’S REPORT

Acting President Court described Los Angeles County Law Library as a gem of the legal community, and the testimony to Mr. Wright and his skill and passion for his profession, compliments the value of the law library. AP Court added that although books are important, so too are people, and thanked all the speakers for speaking on the memory of Mr. Wright.

Trustee Klein also thanked all those that came to speak of Mr. Wright, and expressed his appreciation in sharing photos of him.

ED Levin introduced and welcomed two new hires of the law library, Sadaja Scaife – Community Resource Specialist, and Allison Ransom – Cataloging Librarian.

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 February and April Checks and Warrants
- 3.3 Update Regarding New Security Firm
- 3.4 Review and Approval of Guardian Dental, Vision and Life Benefits Renewal

Acting President Court 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 Review of Operating Budget FY 2022-23

ED Levin gave a brief summary operating budget, adding that there had been four one-time funding rounds from the State, which had been extremely beneficial to the library and for capital projects. ED Levin introduced Finance Manger Marcelino Juarez and thanked both FM Juarez and Senior Director, Jaye Steinbrick, for all their efforts and

input in the new budget. Trustee Steinhauser noted that the library would not be in a comfortable situation if the reserves were depleted. ED Levin explained that all projects listed in the budget could be sustained with the current budget; as well CCCLL was working on advocating for ongoing funding from the State. Trustee Steinhauser added that she was looking forward to seeing capital projects get worked on and was pleased to see that staff and collections would also benefit from the current budget. AP Court added the same sentiment, and was pleased to see staff receiving increases in compensation, especially with such a hardworking and dedicated staff. AP Court believed the library was in a good financial place to give back to staff the way they have given to the library. Trustee Stern inquired as to how CCCLL aimed to go from one-time funding to ongoing. ED Levin replied that CCCLL is making efforts to be included in the Governor's long term planning. Although it is easier to obtain one-time funding, CCCLL hopes to persuade the Governor and the Legislature that ongoing funding is needed to adequately meet the needs of California County Law Libraries and their patrons.

Acting President Court requested a motion 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. So moved by Trustee Landin seconded by Trustee Stern. The motion was unanimously approved 5 – 0.

4.2 Review and Approval of Property & Liability Insurance

ED Levin gave a summary of the needs for a Property & Liability Insurance renewal, adding that costs were expected to increase which had been considered in the new proposed budget. FM Juarez added that the budgeted percentage increase was at 19% as based on market trends, however expected increases not to exceed 15%. The previous year had an increase of 3% under the expected amount.

Acting President Court requested a motion to authorize the Executive Director to bind coverage effective July 1, 2022 for a total premium not to exceed \$325,690. So moved by Trustee Steinhauser seconded by Trustee Stern. The motion was unanimously approved 5 – 0.

SPECIAL MEETING AGENDA ITEM

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

ED Levin summarized that the need for the ongoing project had already been confirmed twice by the Board, and will continue to need to be approved each month until the project is completed. Trustee Steinhauser asked as to why there had been a delay. SD Steinbrick replied that there had been a supply chain issue and that shipping was now scheduled to be for May 31.

Acting President Court 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 Landin seconded by Trustee Klein. The motion was unanimously approved 5 – 0.

REGULAR MEETING AGENDA CONTINUED

4.3 Staff Presentation: Law Day

Senior Librarian of Public Interest, Janine Liebert, summarized the events that took place on Law Day including an in person Conservatorship Clinic and Lawyers in the Library Clinic; as well as classes in multiple formats including zoom, on demand, in person and live streaming. J. Liebert thanked all the team at the law library for their input, efforts and ability to make everything run smoothly. ED Levin and AP Court both thanked Ms. Liebert for all her efforts and creativity in planning events that benefit those seeking self-litigation and representation.

No action requested or taken.

5.0 **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.

6.0 **EXECUTIVE DIRECTOR REPORT**

No additional report was given.

7.0 **ADJOURNMENT**

There being no further business to come before the Board the meetings were adjourned in memory of Robert Wright who worked at the Los Angeles County Law Library for 22 years as a Reference Librarian. The meetings were adjourned at 1:17pm. The next Regular Meeting of the Board of Law Library Trustees currently scheduled for Wednesday, June 22, 2022 at 12:15pm may need to be rescheduled.

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

Los Angeles County Law Library

Balance Sheet

As of April 30, 2022

(Provisional and subject to year-end audit adjustments)

	6/30/2021	4/30/2022	YTD
Assets			
Current assets			
Cash and cash equivalents	10,471,380	13,308,885	2,837,504
Accounts receivable	302,650	255,527	(47,123)
Other receivable	1,149,242	1,163,743	14,501
Prepaid expenses	252,791	349,729	96,938
Total current assets	12,176,063	15,077,883	2,901,820
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	5,999,853	5,933,048	(66,805)
Capital assets, not being depreciated	909,725	924,580	14,854
Capital assets, being depreciated - net	15,409,498	14,905,452	(504,046)
Total noncurrent assets	22,637,546	22,081,549	(555,997)
Total assets	34,813,609	37,159,433	2,345,823
Deferred Outflows of Resources			
Deffered Outflows of Resources	2,410,452	2,410,452	-
Total assets and deffered outflows of resources	37,224,062	39,569,885	2,345,823
Liabilities			
Current Liabilities			
Accounts payable	165,978	65,120	(100,858)
Other current liabilities	-	-	-
Payroll liabilities	(1,185)	10,785	11,970
Total current liabilities	164,793	75,905	(88,888)
Noncurrent Liabilities			
Accrued sick and vacation liability	299,418	281,715	(17,703)
Borrowers' deposit	229,794	243,336	13,542
OPEB liability	3,239,511	3,456,161	216,650
Net pension liability	3,887,855	3,971,185	83,330
Total noncurrent liabilities	7,656,578	7,952,397	295,819
Total liabilities	7,821,371	8,028,302	206,931
Deferred Inflows of Resources			
Deffered Inflows of Resources	1,418,426	1,418,426	-
Total liabilities and Deffered inflows of resources	9,239,797	9,446,728	206,931
Net Position			
Invested in capital assets	16,319,223	15,830,032	(489,192)
Unrestricted	11,665,042	14,293,125	2,628,084
Total net position	27,984,265	30,123,157	2,138,892
Total liabilities and Deffered inflows of resources and net position	37,224,062	39,569,885	2,345,823

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2022
(Provisional and subject to year-end audit adjustments)

Apr 2021	Apr 2022			
	Amended Budget	Actual	\$ Fav	% Fav
662,796	591,959	564,128	(27,831)	-4.7%
3,883	4,800	7,229	2,429	50.6%
27,143	43,333	51,869	8,536	19.7%
12,576	18,745	24,799	6,054	32.3%
<u>706,397</u>	<u>658,837</u>	<u>648,025</u>	<u>(10,812)</u>	<u>-1.6%</u>
331,511	399,875	330,051	69,825	17.5%
51,542	55,582	53,496	2,086	3.8%
176,992	213,197	131,270	81,926	38.4%
(176,992)	(213,197)	(131,270)	(81,926)	38.4%
71,253	84,223	68,829	15,394	18.3%
11,290	12,786	11,741	1,045	8.2%
4,776	20,136	12,444	7,692	38.2%
0	404	580	(176)	-43.6%
2	6,419	52	6,367	99.2%
0	67	0	67	100.0%
1,360	35,263	2,125	33,138	94.0%
<u>203,378</u>	<u>198,917</u>	<u>195,547</u>	<u>3,370</u>	<u>1.7%</u>
<u>675,112</u>	<u>813,672</u>	<u>674,864</u>	<u>(138,807)</u>	<u>-17.1%</u>
<u>31,285</u>	<u>(154,835)</u>	<u>(26,839)</u>	<u>127,995</u>	<u>-82.7%</u>
2,665	(1,667)	(7,829)	(6,162)	369.7%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>33,951</u>	<u>(156,501)</u>	<u>(34,668)</u>	<u>121,833</u>	<u>-77.8%</u>
0	30,000	0	30,000	100.0%

Summary:

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

FY 2020-21	FY 2021-22 YTD				
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)
	5,397,565	5,542,794	5,412,531	(130,263)	-2.4%
	49,857	48,169	52,860	4,691	9.7%
	218,508	447,008	457,647	10,639	2.4%
	<u>307,355</u>	<u>358,696</u>	<u>381,564</u>	<u>22,867</u>	<u>6.4%</u>
	5,973,286	6,396,668	6,304,602	(92,066)	-1.4%
	3,640,053	4,056,884	3,788,223	268,661	6.6%
	515,767	521,869	509,959	11,910	2.3%
	1,572,817	1,689,094	1,489,704	199,390	11.8%
	(1,572,817)	(1,689,094)	(1,489,704)	(199,390)	11.8%
	711,797	762,299	707,302	54,998	7.2%
	121,775	128,544	134,145	(5,618)	-4.4%
	44,874	90,490	78,165	12,326	13.6%
	8,727	15,262	9,794	5,468	35.8%
	535	6,437	66	6,371	99.0%
	108	289	46	243	84.0%
	43,956	79,483	45,069	34,414	43.3%
	<u>2,095,809</u>	<u>2,014,733</u>	<u>2,001,464</u>	<u>13,269</u>	<u>0.7%</u>
	<u>7,183,402</u>	<u>7,676,291</u>	<u>7,274,234</u>	<u>402,058</u>	<u>5.2%</u>
	(1,210,117)	(1,279,623)	(969,632)	309,991	24.2%
	4,040	(16,734)	(66,805)	(50,072)	299.2%
	1,354,174	3,175,330	3,175,330	0	0.0%
	0	0	0	0	0.0%
	<u>148,097</u>	<u>1,878,972</u>	<u>2,138,892</u>	<u>259,920</u>	<u>13.8%</u>
	0	30,000	7,715	22,285	74.3%

Comments

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2022
(Provisional and subject to year-end audit adjustments)

Apr 2021	Apr 2022			
	Actual	Amended Budget	Actual	\$ Fav

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

						Detailed Budget:						
						Income:						
662,796	591,959	564,128	(27,831)	-4.7%	15 FIN 303300	L.A. Superior Court Fees	5,397,565	5,542,794	5,412,531	(130,263)	-2.4%	
						Interest:						
0	0	0	0	0.0%	15 FIN 311000	Interest - LAIF	1,812	699	749	49	7.0%	Reflects slight uptick in rate of return.
3,762	4,667	7,056	2,389	51.2%	15 FIN 312000	Interest - General Fund	46,484	46,174	50,785	4,610	10.0%	Reflects slight uptick in rate of return.
121	133	173	40	29.7%	15 FIN 313000	Interest - Deposit Fund	1,561	1,295	1,327	31	2.4%	
3,883	4,800	7,229	2,429	50.6%		Subtotal	49,857	48,169	52,860	4,691	9.7%	
						Parking:						
27,143	43,333	51,869	8,536	19.7%	39 FAC 330100	Parking	218,508	447,008	457,647	10,639	2.4%	
27,143	43,333	51,869	8,536	19.7%		Subtotal	218,508	447,008	457,647	10,639	2.4%	
						Library Services:						
16	118	33	(86)	-72.5%	27 CIRC 330150	Annual Designation Fee	683	975	471	(504)	-51.7%	Timing variance as majority of renewals are scheduled for June.
10,311	11,846	18,388	6,543	55.2%	25 PS 330140	Annual Members Fee	92,977	140,401	157,644	17,243	12.3%	New members signing up and old members returning at slightly greater rate than budgeted.
823	741	1,333	592	79.9%	25 PS 330340	Course Registration	21,833	29,972	28,341	(1,631)	-5.4%	Timing variance pending calculation of MCLE subsidy from Joan Lavine bequest.
9	643	1,827	1,184	184.2%	27 CIRC 330129	Copy Center	(823)	12,603	14,495	1,893	15.0%	Includes unexpected increase in staff assisted copies.
647	1,119	996	(124)	-11.0%	27 CIRC 330205	Document Delivery	4,655	6,166	5,821	(345)	-5.6%	
770	3,000	1,642	(1,358)	-45.3%	27 CIRC 330210	Fines	6,151	16,149	15,735	(414)	-2.6%	Unexpected increase in fines as a result of lost books which carry maximum overdue fines.
0	405	141	(263)	-65.1%	15 FIN 330310	Miscellaneous	34,947	22,087	27,565	5,478	24.8%	Includes State Fund 10% dividend payment.
0	833	75	(758)	-91.0%	39 FAC 330330	Room Rental	0	3,458	3,500	42	1.2%	Timing variance.
0	0	190	190	0.0%	23 COL 330350	Book Replacement	2,038	0	920	920	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	39	173	134	342.5%	15 FIN 330450	Vending	0	385	571	186	48.4%	
0	0	0	0	0.0%	39 FAC 330465	Special Events Income	5,000	6,500	6,500	0	0.0%	
12,576	18,745	24,799	6,054	32.3%		Subtotal	307,355	358,696	381,564	22,867	6.4%	
706,397	658,837	648,025	(10,812)	-1.6%		Total Income	5,973,286	6,396,668	6,304,602	(92,066)	-1.4%	
						Expenses:						
						Staff:						
199,670	232,807	189,778	43,029	18.5%	ALL 501000	Salaries (FT)	1,966,480	2,192,843	2,009,538	183,305	8.4%	Savings due to vacancies.
0	(4,137)	0	(4,137)	100.0%	15 FIN 501025	Staff Vacancy Offset (FT)	0	(16,549)	0	(16,549)	100.0%	
15,321	25,066	16,596	8,469	33.8%	ALL 501050	Salaries (PT)	165,991	210,890	179,841	31,049	14.7%	Savings due to vacancies.
0	(477)	0	(477)	100.0%	15 FIN 501075	Staff Vacancy Offset (PT)	0	(1,910)	0	(1,910)	100.0%	
13,053	13,152	12,346	806	6.1%	15 FIN 502000	Social Security	127,622	130,952	126,590	4,363	3.3%	
3,053	3,161	2,887	274	8.7%	15 FIN 503000	Medicare	31,686	32,331	30,970	1,361	4.2%	
20,922	23,880	21,714	2,167	9.1%	15 FIN 511000	Retirement	513,394	582,407	582,022	385	0.1%	
0	8,333	8,333	0	0.0%	15 FIN 511050	Pension Exp (Actuarial)	0	83,331	83,330	1	0.0%	
0	0	0	0	0.0%	15 FIN 511100	Pension Exp (Acctg)	0	0	0	0	0.0%	
46,569	57,792	48,072	9,719	16.8%	15 FIN 512000	Health Insurance	480,833	503,666	455,958	47,708	9.5%	Savings due to vacancies.
333	432	362	70	16.3%	15 FIN 513000	Disability Insurance	3,671	3,825	3,502	324	8.5%	Savings due to vacancies.
4,971	5,000	4,934	66	1.3%	15 FIN 514000	Dental Insurance	53,317	43,893	44,476	(584)	-1.3%	
428	500	523	(23)	-4.6%	15 FIN 514500	Vision Insurance	5,259	4,413	4,430	(17)	-0.4%	
156	211	174	37	17.4%	15 FIN 515000	Life Insurance	1,693	1,782	1,579	204	11.4%	Savings due to vacancies.
0	0	0	0	0.0%	15 FIN 515500	Vacancy Benefits Offset	0	0	0	0	0.0%	
2,317	2,016	(116)	2,131	105.7%	15 FIN 516000	Workers Compensation Insurance	30,444	19,130	20,767	(1,637)	-8.6%	Anticipated end of year audit savings did not materialize.
0	0	0	0	0.0%	15 FIN 517000	Unemployment Insurance	4,786	5,264	2,814	2,450	46.5%	Timing variance.
1,945	9,000	1,213	7,788	86.5%	ALL 514010	Temporary Employment	20,434	15,088	8,193	6,895	45.7%	Timing variance.
0	0	488	(488)	0.0%	13 HR 514015	Recruitment	0	12,592	2,569	10,023	79.6%	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	216,670	216,657	216,650	7	0.0%	
219	180	144	36	19.8%	15 FIN 518550	TMP	6,508	3,865	3,648	217	5.6%	Some transit lines are free during pandemic.
888	1,294	938	357	27.5%	15 FIN 518560	Payroll and Benefit Administration	11,267	12,412	11,348	1,064	8.6%	Timing variance.
331,511	399,875	330,051	69,825	17.5%		Total - Staff	3,640,053	4,056,884	3,788,223	268,661	6.6%	

Library Materials/Electronic Resources Subscription:

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2022
(Provisional and subject to year-end audit adjustments)

Apr 2021	Apr 2022				FY 2020-21	FY 2021-22 YTD					Comments			
	Actual	Amended Budget	Actual	\$ Fav		% Fav	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav (-)		
37	1,100	193	907	82.4%	15	FIN	801335	Supplies - Office	2,063	7,625	5,294	2,331	30.6%	Timing variance.
0	2,500	0	2,500	100.0%	35	CMS	801337	Supplies - Library materials	6,642	9,073	6,589	2,485	27.4%	
0	0	0	0	0.0%	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%	
274	1,500	955	545	36.4%	33	IT	801370	Copy Center Expense	2,684	10,367	7,190	3,177	30.6%	
0	0	150	(150)	0.0%	15	FIN	801375	General - Misc	0	11,389	11,123	266	2.3%	
990	542	1,030	(488)	-90.0%	25	PS	801390	Course Registration	14,140	6,768	8,690	(1,922)	-28.4%	Reflects one-time funding class subsidy.
2,196	500	7,627	(7,127)	-1425.4%	17	EXEC	801395	Friends of Law Library	3,263	537	8,372	(7,835)	-1459.8%	GALA related expenses.
4,776	20,136	12,444	7,692	38.2%				Subtotal	44,874	90,490	78,165	12,326	13.6%	
								Professional Development:						
0	0	0	0	0.0%	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	580	(580)	0.0%	ALL	803115	Membership dues	6,740	8,656	8,716	(60)	-0.7%	Timing variance.	
0	404	0	404	100.0%	ALL	803120	Registration fees	1,987	4,311	1,078	3,233	75.0%	Timing variance.	
0	0	0	0	0.0%	ALL	803125	Educational materials	0	0	0	0	0.0%		
0	404	580	(176)	-43.6%				Subtotal	8,727	15,262	9,794	5,468	35.8%	
								Communications & Marketing:						
2	2	2	0	0.5%	37	COM	803205	Services	20	20	16	4	20.2%	Timing variance.
0	3,583	0	3,583	100.0%	37	COM	803210	Collateral materials	0	3,583	0	3,583	100.0%	Timing variance.
0	2,833	50	2,783	98.2%	37	COM	803215	Advertising	515	2,833	50	2,783	98.2%	Timing variance.
0	0	0	0	0.0%	37	COM	803220	Trade shows & Outreach	0	0	0	0	0.0%	
2	6,419	52	6,367	99.2%				Subtotal	535	6,437	66	6,371	99.0%	
								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	289	46	243	84.0%	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	289	46	243	84.0%	
								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	21,281	18,780	18,780	0	0.0%	
0	31,930	0	31,930	100.0%	17	EXEC	804010	Legal	2,025	34,930	2,084	32,847	94.0%	
0	1,233	25	1,208	98.0%	15	FIN	804015	Other	195	2,878	1,310	1,568	54.5%	Timing variance.
1,360	35,263	2,125	33,138	94.0%				Subtotal	43,956	79,483	45,069	34,414	43.3%	
								Depreciation:						
180,304	175,584	172,884	2,700	1.5%	15	FIN	806105	Depreciation - Library Materials	1,862,531	1,782,520	1,772,012	10,507	0.6%	
23,074	23,333	22,663	670	2.9%	15	FIN	806110	Depreciation Exp - FF&E	233,278	232,214	229,452	2,762	1.2%	
203,378	198,917	195,547	3,370	1.7%				Subtotal	2,095,809	2,014,733	2,001,464	13,269	0.7%	
675,112	813,672	674,864	138,807	17.1%				Total Expense	7,183,402	7,676,291	7,274,234	402,058	5.2%	
31,285	(154,835)	(26,839)	127,995	-82.7%				Net Income Before Extraordinary Items	(1,210,117)	(1,279,623)	(969,632)	309,991	24.2%	

Los Angeles County Law Library
Income Statement for the Period Ending April 30, 2022
(Provisional and subject to year-end audit adjustments)

Apr 2021	Apr 2022			
	Actual	Amended Budget	Actual	\$ Fav
2,665	(1,667)	(7,829)	(6,162)	369.7%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>33,951</u>	<u>(156,501)</u>	<u>(34,668)</u>	<u>121,833</u>	<u>-77.8%</u>

15	FIN	321000	Investment Gain (Loss) ¹
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	2,513,268
Administrative Expense	(99)
Investment Expense	(72)
Unrealized Gain/Loss	(157,563)
Distribution	
Ending Balance	<u>2,355,534</u>

FY 2020-21	FY 2021-22 YTD			
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)
4,040	(16,734)	(66,805)	(50,072)	299.2%
1,354,174	3,175,330	3,175,330	0	0.0%
0	0	0	0	0.0%
<u>148,097</u>	<u>1,878,972</u>	<u>2,138,892</u>	<u>259,920</u>	<u>13.8%</u>

Comments

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

One-time backfill funding from the State.

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

Los Angeles County Law Library

Statement of Cash Flows

As of April 30, 2022

(Provisional and subject to year-end audit adjustments)

	4/30/2022	YTD
Cash flows from operating activities		
L.A. Superior court fees	564,128	5,412,531
Parking fees	51,869	457,647
Library services	24,799	3,436,893
(Increase) decrease in accounts receivable	(57,583)	47,123
(Increase) decrease in other receivable	(87,826)	(14,501)
Increase (decrease) in borrowers' deposit	91	13,542
Cash received from filing fees and services	495,478	9,353,235
Facilities	(68,829)	(707,302)
Technology	(11,741)	(134,145)
General	(12,444)	(78,165)
Professional development	(580)	(9,794)
Communications & marketing	(52)	(66)
Travel & entertainment	-	(46)
Professional services	(2,125)	(45,069)
Electronic Resource Subscriptions (ERS)	(53,496)	(509,959)
(Increase) decrease in prepaid expenses	44,964	(96,938)
Increase (decrease) in accounts payable	14,446	(100,858)
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	(89,856)	(1,682,342)
Staff (payroll + benefits)	(330,051)	(3,788,223)
Increase (decrease) in payroll liabilities	5,022	11,970
Increase (decrease) in accrued sick and vacation liability	-	(17,703)
Increase (decrease) in OPEB liability	21,665	216,650
Increase (decrease) in net pension liability	8,333	83,330
Cash payments to employees for services	(295,031)	(3,493,976)
Contributions received	-	120,000
Net cash from operating activities	110,590	4,296,917
Cash flow from capital and related financing activities		
Library materials	(131,270)	(1,489,704)
Fixed assets	-	(7,715)
Capital - Work in Progress (WIP)	-	(14,854)
Cash flows from investing activities		
Investment	-	-
Investment earnings	7,229	52,860
Net cash increase (decrease) in cash and cash equivalents	(13,451)	2,837,504
Cash and cash equivalents, at beginning of period	13,640,805	10,789,850
Cash and cash equivalents, at end of period	13,627,354	13,627,354
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	(34,068)	2,152,838
Adjustments for noncash effects:		
Depreciation	195,547	2,001,464
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(57,583)	47,123
(Increase) decrease in other receivable	(87,826)	(14,501)
(Increase) decrease in prepaid expenses	44,964	(96,938)
Increase (decrease) in accounts payable	14,446	(100,858)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	5,022	11,970
Increase (decrease) in accrued sick and vacation liability	-	(17,703)
Increase (decrease) in borrowers' deposit	91	13,542
Increase (decrease) in OPEB liability	21,665	216,650
Increase (decrease) in net pension liability	8,333	83,330
Net cash from operating activities	110,590	4,296,917

LOS ANGELES COUNTY LAW LIBRARY
May 1, 2022 - May 31, 2022 (WARRANTS)
Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 13	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	10,749.14	TS00318574

10,749.14

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2022 - May 31, 2022 (CHECKS)
 Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 6	SEIU LOCAL 721	UNION DUES	954 32	001701
	SEIU LOCAL 721	UNION SUPPL	32 28	001702

986 60

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2022 - May 31, 2022 (CHECKS)
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 2	PEOPLEG2	RECRUITMENT	487.95	V006846
	STATE COMPENSATION	WORKERS COMP	3,768.07	V006847
May 6	LA DEPT OF WATER & POWER	WATER/SEWER	278.47	V006848
	NASA SERVICES	BLDG SVCS	569.19	V006849
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	81.87	V006850
	PAN AMERICAN PEST CONTROL CO	BLDG SVCS	374.00	V006851
May 9	AMERICAN LEGAL PUBLISHING	BOOKS	287.00	V006852
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	3,275.33	V006853
	COUNCIL OF STATE GOVERNMENTS	BOOKS	120.66	V006854
	INGRAM LIBRARY SERVICES	BOOKS	156.27	V006855
	INTERNATIONAL CODE COUNCIL	BOOKS	75.95	V006856
	JAMES PUBLISHING INC	BOOKS	196.01	V006857
	LAW JOURNAL PRESS	BOOKS	5,433.24	V006858
	LAWPRESS CORPORATION	BOOKS	507.95	V006859
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,637.25	V006860
	PRACTISING LAW INSTITUTE	BOOKS	251.42	V006861
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	60.32	V006862
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	886.95	V006863
	THOMSON REUTERS	BOOKS	37.23	V006864
	WILLIAM S HEIN & CO	BOOKS	984.94	V006865
May 11	STAMPS.COM	DELIVERY & POSTAG	324.99	V006879
May 12	AMERICAN ASSOCIATION OF LAW LIBRARI	MEMEBERSHIP	622.00	V006896
	SOUTHWEST AIRLINES	PREPAID EXP	287.98	V006897
May 13	AMERICAN BAR ASSOCIATION	BOOKS	2,816.48	V006866
	LEXISNEXIS MATTHEW BENDER	BOOKS	1,337.20	V006867
	GEORGE T BISEL COMPANY	BOOKS	99.43	V006868
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	417.78	V006869
	U S GPO SUPERINTENDENT OF	BOOKS	35.00	V006870
	LAWYERS & JUDGES PUBLISHING COMPANY	BOOKS	240.20	V006871
	PRACTISING LAW INSTITUTE	BOOKS	225.96	V006872
	PRESTIGE OFFICE SOLUTIONS, INC	COPY CENTER	114.98	V006873
	UNITED NATIONS PUBLICATIONS	BOOKS	368.09	V006874
	WEST ACADEMIC	BOOKS	227.76	V006875
	THOMSON REUTERS	BOOKS	85,488.63	V006876
	GOBI LIBRARY SOLUTIONS	BOOKS	811.99	V006877
	ABD OFFICE SOLUTIONS	COPY CENTER	270.37	V006880
	BANDWIDTH.COM, INC.	TELECOM	731.25	V006881
	GTT COMMUNICATIONS	TELECOM	314.00	V006882
	ISOLVED BENEFIT SERVICES	PAYROLL/HR BENEFI	78.75	V006883

129,345.25

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2022 - May 31, 2022 (CHECKS)
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 16	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	62.36	V006884
May 20	LEXISNEXIS MATTHEW BENDER	JANITORIAL SVCS	33,209.86	V006898
May 25	CHERRY PICK CAFE	SPECIAL EVENTS	115.80	V006899
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	613.71	V006885
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	919.25	V006886
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	1,176.57	V006887
	JAMES PUBLISHING INC	BOOKS	413.92	V006888
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	138.50	V006889
	PRACTISING LAW INSTITUTE	BOOKS	437.96	V006890
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	237.53	V006891
	GOBI LIBRARY SOLUTIONS	BOOKS	313.84	V006892
May 27	LA CAFE	BOARD EXPENSE	76.89	V006900
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	3,020.76	V006893
	PRACTISING LAW INSTITUTE	BOOKS	230.88	V006894
	GOBI LIBRARY SOLUTIONS	BOOKS	258.90	V006895
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	69.63	V006901
	PURE PROCESS FILTRATION INC	BLDG SVCS	924.98	V006902
	THE HOME DEPOT PRO	CLEANING SUPPLIES	1,846.37	V006903
	UPS	DELIVERY & POSTAG	13.90	V006904

173,364.50

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2022 - May 31, 2022 (CHECKS)
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 2	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	175.00	032350
May 6	DIGITAL INSURANCE LLC	CONSULTING	2,100.00	032351
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	966.00	032352
	METROLINK	TMP	973.00	032353
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	032354
May 9	SYNCB AMAZON	BOOKS	91.11	032355
	COUNTY RECORDERS' ASSOCIATION	BOOKS	383.26	032356
	OTTO HARRASSOWITZ	BOOKS	1,678.15	032357
May 13	OTTO HARRASSOWITZ	BOOKS	2,205.18	032358
	LEXISNEXIS CANADA INC	BOOKS	124.43	032359
	WILLIAM S HEIN & CO	BOOKS	1,287.30	032360
	AT&T	TELECOM	500.92	032361
	COUNTY OF LOS ANGELES	BANK CHARGES	46.75	032362
	NATIONAL 50 SECURITY	SECURITY	7,465.72	032363
	NATIONAL 50 SECURITY	SECURITY	3,915.32	032364
May 19	CALIFORNIA DEPARTMENT OF TAX	USE TAX	666.00	032365
May 25	OTTO HARRASSOWITZ	BOOKS	698.93	032366
	LEXISNEXIS CANADA INC	BOOKS	136.36	032367
May 27	CAMBRIDGE UNIVERSITY PRESS	BOOKS	332.34	032368
	LEXISNEXIS CANADA INC	BOOKS	124.67	032369
	BROWN GITT LAW GROUP	REFUND	400.00	032370
	KRISTOPHER EUGENE KROPKE GAY	REFUND	140.00	032371
	MARIO GHIZZI	REFUND	119.16	032372
	AFLAC REMITTANCE	CAFE PLAN-INSURA	844.46	032373
	SYNCB AMAZON	SUPPLIES-OFFICE	41.48	032374
	CITY OF LA - BUILDING AND SAFETY	BLDG SVCS	783.71	032375
	GUARDIAN	PREPAID EXP	8,012.16	032376
	COUNTY OF LOS ANGELES	HEATING/COOLING	5,180.87	032377
	LANGUAGE PEOPLE INC	OTHER	352.50	032378
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	032379

40,444.78

MEMORANDUM

DATE: June 29, 2022

TO: Board of Law Library Trustees

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

RE: Completion of Emergency Repairs Relating to Replacement and Repair of Sump Pumps in Lower Level Parking Garage

INTRODUCTION

Repairs have been completed on the emergency replacement and repair of the sump pumps as determined at the February 23, 2022 meeting.

BACKGROUND

As you are aware, shortly before the February meeting, the Law Library discovered that the sump pumps in the lower level of the parking structure had failed, creating a substantial risk of significant flooding damage and an urgent need for repair. Accordingly, the Executive Director made the determination, and on February 23 the Board confirmed by a unanimous vote, that an emergency existed that required the replacement and repair of the pumps without formal competitive bidding. The emergency need was confirmed by the board at subsequent meetings.

Due to supply chain issues, this project was delayed. Final testing for project completion concluded successfully on June 22, 2022.

RECOMMENDATION

The emergency repair has now been completed and this is for information purposes. No further action is required.



MEMORANDUM

DATE: June 29, 2022

TO: Board of Law Library Trustees

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

RE: Approval of Operating and Capital Expenditures Budget for Fiscal Year 2022-2023

INTRODUCTION

Staff is requesting that the Board of Trustees formally approve the FY2023 Budget. Except as noted below, the budget is as recommended by the FY2022 Budget Committee and considered, discussed previously and conceptually approved at the Board’s May 25, 2022 regular meeting. (As a reminder, the May Board packet, including detailed budget materials, can be found here: https://www.lalawlibrary.org/pdfs/Agenda_20220525-REVISED.pdf)

The proposed budget (Income and Expense Operations Summary, Cash Flow, and Capital Projects), including refinements to adjust for information received in that past month, is attached for review and approval.

BACKGROUND AND ANALYSIS

Overview

As explained at the May meeting, the recommendation to approve the budget is based upon a few key underlying principles:

1. The 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 deficit and an expenditure of cash and reserves, but still leave the Law Library with more than adequate 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 \$1.7M from reserves. However, the capital budget includes more than \$1.1M deferred from fiscal years 2014 through 2022, and more than \$1M of the cost will be funded by remaining monies from the State's prior year one-time funding (OTF) allocations.
 - c. In total, this will result in an overall negative cash flow of \$1.2M for FY2023, which can be funded by reserves and still leave the Library with adequate reserves going forward.
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 levels despite some indicators of fiscal recovery and increased court activities.
5. The proposed budget incorporates, but tracks separately, One Time Funding (OTF).

Refinements

Budget refinements since the May Board meeting include:

- \$3M One Time Funding from the State general fund budgeted as extraordinary income.
- \$125K in Friends' contribution.
- \$15K increase in professional services expense for the incubator partnership program, a one-time funding project.
- \$1K increase in business cards expense due to rebranding and reformatting.
- \$13K increase in collection expense to purchase additional print materials and bring lapsed materials up to date (reflecting a carryover of unspent funds from FY22)
- \$200K increase in extraordinary expense (previously approved) to fund struggling County Law Libraries, a one-time funding project.
- \$16K+ decrease in salaries expense resulting from adjustments.

State General Fund Revenue

As you are aware, the Law Library has been working with CCCLL to secure backfill State funding for statewide county law libraries. Earlier this month, we received word that the Senate and Assembly reached an agreement on a budget which included a \$16.5 million appropriation for County Law Libraries. This allocation is safe from the governor's veto power since the allocation was also included in the Governor's initial budget. Given this update, we estimated the amount of LALL's share to be \$3M, based upon the amount we received last fiscal year, and included it in the budget as extraordinary revenue.

Cost of Pay Adjustments

The law Library has now received OTF from the State 3 times starting in FY19, 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. In other words, since it was decided that salary adjustments will be funded out of one-time funding received from the State, staff compensation is now split into two components: the regular (historical) portion of the budget and the OTF portion of the budget.

In FY23 the budgeted cost of payroll expenditures is \$5.9M, resulting in an additional cost of \$2.2M over FY19 costs. These costs are budgeted in the OTF portion of the budget, and will be offset against OTF received.

RECOMMENDATION

Staff recommends that the Board of Trustees approve the proposed budget for FY2023 (including Income and Expense Operations Summary, Cash Flow, and Capital Projects).



				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
Summary:										
Income										
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	498,539	0	39,987	8.7%
Total Income	9,121,202	8,615,557	7,393,087	7,618,486	7,780,165	0	7,804,666	0	24,500	0.3%
Expense										
Staff	3,765,298	4,681,213	4,551,847	4,868,607	4,541,443	164,060	3,686,792	2,257,167	(854,652)	-18.8%
Library Materials	1,910,800	1,844,791	1,933,780	2,123,189	2,123,205	0	2,220,767	42,700	97,562	4.6%
Library Materials Transferred to Assets	(1,910,800)	(1,844,791)	(1,933,780)	(2,123,189)	(2,123,205)	0	(2,220,767)	(42,700)	(97,562)	4.6%
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	78,123	26,056	(3,037)	-3.7%
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	100,160	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%
Total Expenses	8,257,113	9,031,633	8,804,410	9,359,866	8,803,279	299,704	8,224,847	2,417,697	(578,432)	-6.6%
Net Income (Loss)	864,089	(416,076)	(1,411,323)	(1,741,380)	(1,023,114)	(299,704)	(420,182)	(2,417,697)	602,932	-58.9%
Investment Gain (Loss) ¹	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	3,000,000	(3,175,330)	-100.0%
Extraordinary Expense	0	0	0	0	0	0	0	200,000	0	0.0%
Net Income Including Extraordinary Items	4,631,312	(207,340)	(54,709)	(1,721,380)	2,132,149	(299,704)	(410,182)	382,303	(2,542,330)	-119.2%
Capitalized Expenditures	258,899	0	23,804	1,472,800	45,000	622,675	0	1,693,175	(45,000)	-100.0%
Net Income After CapEx	4,372,413	(207,340)	(78,513)	(3,194,180)	2,087,149	(922,379)	(410,182)	(1,310,872)	(2,497,330)	-119.7%

				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
Detailed Budget:										
Income:										
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	125,000	0	(20,000)	-13.8%
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	498,539	0	39,987	8.7%
Total Income	9,121,202	8,615,557	7,393,087	7,618,486	7,780,165	0	7,804,666	0	24,500	0.3%
Expenses:										
Staff:										
Salaries (FT)	2,215,051	2,463,766	2,310,228	2,689,192	2,528,393	130,064	2,215,051	1,286,934	(313,342)	-12.4%
Staff Vacancy Offset (FT)	0	0	0	(53,784)	(24,823)	0	(70,040)		(45,216)	182.2%
Salaries (PT)	290,236	278,352	195,958	289,313	251,025	9,996	290,236	133,108	39,211	15.6%
Staff Vacancy Offset (PT)	0	0	0	(5,786)	(2,864)	0	(8,467)		(5,602)	195.6%
Social Security	144,107	157,730	150,256	169,775	157,256	0	144,107	60,010	(13,149)	-8.4%
Medicare	35,031	38,563	36,979	40,806	38,653	0	35,031	21,887	(3,622)	-9.4%
Retirement	0	489,201	554,743	663,621	630,167	0	0	811,390	(630,167)	-100.0%
Pension Exp (Actuarial)	373,994	559,918	501,939	100,000	99,998	0	373,994	(273,994)	273,996	274.0%
Pension Exp (Acctg)	111	0	0	0	0	0	111	(111)	111	0.0%
Health Insurance	431,996	459,773	483,971	479,752	419,249	0	431,996	163,274	12,747	3.0%
Disability Insurance	4,505	4,193	4,276	5,182	4,689	0	4,505	1,404	(184)	-3.9%
Dental Insurance	59,432	61,700	63,633	73,450	53,893	0	59,432	23,840	5,540	10.3%

				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	6,209	2,856	796	14.7%
Life Insurance	1,658	1,982	1,998	2,508	2,204	0	1,658	894	(546)	-24.8%
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	42,130	(14,734)	24,100	133.7%
Unemployment Insurance	5,436	4,862	7,602	10,000	7,764	0	5,436	4,564	(2,328)	-30.0%
Temporary & RA Employment	11,005	26,031	24,914	35,804	9,089	24,000	11,005	14,743	1,916	21.1%
Recruitment	1,837	5,638	0	6,000	24,092	0	1,837	4,163	(22,255)	-92.4%
Accrued Sick Expense	4,153	(22,350)	1,112	5,000	5,000	0	4,153	847	(847)	-16.9%
Accrued Vacation Expense	17,047	40,109	56,688	35,000	35,000	0	17,047	22,953	(17,953)	-51.3%
OPEB Expense	100,748	43,434	96,425	260,000	259,990	0	100,748	(748)	(159,242)	-61.2%
TMP	7,354	9,600	6,861	10,000	4,225	0	7,354	2,646	3,129	74.1%
Benefit Administration ¹	13,257	13,448	13,358	15,000	15,000	0	13,257	(8,757)	(1,743)	-11.6%
Total - Staff	3,765,298	4,681,213	4,551,847	4,868,607	4,541,443	164,060	3,686,792	2,257,167	(854,652)	-18.8%
Library Materials:										
American Continuations	1,455,010	1,442,820	1,517,127	1,628,784	1,641,284	0	1,694,975	40,000	53,692	3.3%
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	155,659	0	17,069	12.3%
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%
Subtotal	1,910,800	1,844,791	1,933,780	2,123,189	2,123,205	0	2,220,767	42,700	97,562	4.6%
Library Materials Transferred to Assets	(1,910,800)	(1,844,791)	(1,933,780)	(2,123,189)	(2,123,205)	0	(2,220,767)	(42,700)	(97,562)	4.6%
Electronic Resource Subscriptions (ERS)	593,946	552,484	658,164	647,815	632,788	245	687,601	0	54,813	8.7%
Facilities:								6%		
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	1,750	0	1,250	250.0%
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	78,123	26,056	(3,037)	-3.7%
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	26,000	0	0.0%
Subtotal	77,565	87,345	46,763	152,976	48,875	101,135	52,501	100,160	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	8,224,847	2,417,697	(578,432)	-6.6%
Net Income Before Extraordinary Items	864,089	(416,076)	(1,411,323)	(1,741,380)	(1,023,114)	(299,704)	(420,182)	(2,417,697)	602,932	-58.9%
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	3,000,000	(3,175,330)	-100.0%
Extraordinary Expense	0	0	0	0	0	0	0	200,000	0	0.0%
Net Income Including Extraordinary Items	4,631,312	(207,340)	(54,709)	(1,721,380)	2,132,149	(299,704)	(410,182)	382,303	(2,572,397)	(2)

				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

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%
Total - Capitalized Expenditures	258,899	0	23,804	1,472,800	45,000	622,675	0	1,693,175	(45,000)	-100.0%

¹For 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 (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
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 (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
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 (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
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	
			1,693,175				

Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/23

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

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

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

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

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

	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022 Forecast	FY 2023 PROPOSED Budget
Cash flows from operating activities											
Cash received from filing fees and services	8,634,796	8,160,521	7,587,825	7,772,176	8,002,013	8,124,540	8,890,747	8,605,581	6,930,380	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	-1,794,825
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	-5,743,959
Contributions received	120,000	134,961	120,000	120,000	157,289	145,000	140,000	145,000	145,000	145,000	125,000
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	-511,846
Cash flows from capital and related financing activities											
Acquisition of capital assets:											
Books and Reference Materials	-3,400,719	-3,025,718	-2,262,095	-2,097,247	-1,841,721	-1,808,061	-1,910,800	-1,844,790	-1,964,269	-2,123,205	-2,263,467
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	-3,956,642
Cash flows from non-capital and related financing activities											
One-time Extraordinary Income	0	671,129	21,347	0	0	0	3,543,270		1,354,174	3,175,330	3,000,000
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	3,000,000
Cash flows from investing activities											
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 ¹	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
Net increase in cash and cash equivalents	-2,157,753	-3,010,159	-2,268,229	260,872	-241,582	1,438,645	4,671,392	1,857,037	934,131	1,472,645	-1,378,361
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
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	12,767,998
¹ Items accounted for separately:											
Cash and cash equivalents, end of year	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	10,816,677	12,673,714	13,607,845	14,146,359	12,767,998
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	2,450,000
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	21,367,998
Δ in cash and cash equivalents		987,279	-255,085	395,882	325,475	1,406,740	5,971,945	3,152,669	1,279,808	4,876,861	-1,228,361

AGENDA ITEM 4

DISCUSSION ITEMS

- 4.1 Staff Presentation: Retirement Commendation for Esther Eastman

Staff Presentation:
Retirement Commendation
for
Esther Eastman

Presented by:
Executive Director
Sandra Levin

June 29, 2022