

# AGENDA

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

### REGULAR BOARD MEETING

Wednesday, June 28, 2023

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.

### LAND ACKNOWLEDGMENT

The Los Angeles County Law Library and its Board of Trustees recognize that we occupy land originally and still inhabited and cared for by the Tongva, Tataviam, Serrano, Kizh, and Chumash Peoples. We honor and pay respect to their elders and descendants — past, present, and emerging — as they continue their stewardship of these lands and waters. We acknowledge that settler colonization resulted in land seizure, disease, subjugation, slavery, relocation, broken promises, genocide, and multigenerational trauma.

This acknowledgment demonstrates our responsibility and commitment to truth, healing, and reconciliation and to elevating the stories, culture, and community of the original inhabitants of Los Angeles County. We are grateful to have the opportunity to live and work on these ancestral lands. We are dedicated to growing and sustaining relationships with Native peoples and local tribal governments, including (in no particular order) the:

- Fernandeño Tataviam Band of Mission Indians
- Gabrielino Tongva Indians of California Tribal Council
- Gabrieleno/Tongva San Gabriel Band of Mission Indians
- Gabrieleño Band of Mission Indians – Kizh Nation
- San Manuel Band of Mission Indians
- San Fernando Band of Mission Indians

To learn more about the First Peoples of Los Angeles County, please visit the Los Angeles City/County Native American Indian Commission website at [anaic.lacounty.gov](http://anaic.lacounty.gov).



**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the April 19, 2023 Regular Board Meeting
- 3.2 Review of March and April Financials and List of April and May Checks and Warrants
- 3.3 Review and Approval of Executive Assistant Job Description Revision
- 3.4 Review and Approval of Guardian Dental, Vision, and Life Benefits Renewal

**4.0 DISCUSSION ITEMS**

- 4.1 Review of FY2024 Property & Liability Insurance Estimates and Authorization to Bind Coverage
- 4.2 Approval of Operating and Capital Expenditures Budget for Fiscal Year 2023-2024

**5.0 CLOSED SESSION**

- 5.1 Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director, Sandra J. Levin; Employee Organization: SEIU Local 721.

**6.0 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.

**7.0 EXECUTIVE DIRECTOR REPORT**

**8.0 ADJOURNMENT**

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, July 26, 2023 at 12:15p.m.

POSTED THURSDAY, JUNE 22, 2023 @ 5:00 P.M.

POSTED BY KRIT MAROJ



# AGENDA ITEM 3

## CONSENT CALENDAR

- 3.1 Approval of Minutes of the April 19, 2023 Regular Board Meeting
- 3.2 Review of March and April Financials and List of April and May Checks and Warrants
- 3.3 Review and Approval of Executive Assistant Job Description Revision
- 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 19, 2023**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, April 19, 2023 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 Mark Juhas  
Judge Michelle Williams Court  
Judge Rosa Fregoso  
Kenneth Klein, Esquire  
Susan Steinhauser, Esquire  
Judge Michael Stern

**Trustees Absent:** Judge Laura Seigle

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

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

President Juhas determined a quorum to be present, convened the meeting at 12:20pm and thereafter presided. Executive Director, Sandra J. Levin recorded the Minutes. Trustee Steinhauser joined the meeting at 12:26pm.

**1.0 PUBLIC COMMENT**

No public comment.

**2.0 PRESIDENT'S REPORT**

President Juhas congratulated Malinda Muller on her Government Law Libraries Award with AALL for her outstanding work and accomplishments as a law library leader. President Juhas also thanked LALL Executive Director, Sandra Levin, for all of her work and accomplishment in legislative work and advocacy for ongoing funding for all California County Law Libraries.

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the March 22, 2023 Regular Board Meeting
- 3.2 Review of February Financials and List of March Checks and Warrants
- 3.3 Review and Approval of FY23 3<sup>rd</sup> Quarter Statistics

President Juhas requested a motion to approve the Consent Calendar. So moved by Trustee Stern seconded by Trustee Court. The motion was unanimously approved, 6 - 0.

#### **4.0 DISCUSSION ITEMS**

##### **4.1 Approval of Trustee Designated Members of the Friends of the Los Angeles County Law Library Board of Directors**

ED Levin explained to the Board, the process of appointing for the Friends Board of Directors, while introducing two new candidates Clara Lee of The Wonderful Company and Paul Fraidenburgh of Buchalter. Trustee Steinhauser added words of encouragement regarding the two appointed Board Directors, mentioning their legal history and their current status with firms and the legal community. Trustee Klein asked if whether the criteria once used for the Friends appointees had changed throughout the years. ED Levin responded affirmatively and noted that the Friends have established a Governance Committee with a focus on diversity and inclusion, to bring in a more diverse panel of Directors.

President Juhas requested a motion to approve the aforementioned Friends of the Los Angeles County Law Library Board of Directors appointments for the terms identified. So moved by Trustee Stern seconded by Trustee Court. The motion was unanimously approved, 6 - 0.

##### **4.2 Reference Desk Update: Surge in Number of Questions, Patrons Served**

Senior Librarian for Reference, Research & Legal Education, Ryan Metheny, presented an update on patron visits and common questions/legal issues brought forth to the Reference Desk. R. Metheny explained that patron visits have risen drastically as compared to before COVID 19, and that the character of questions has changed to more complex and often urgent legal matters. Trustee Klein suggested a questionnaire be available to patrons for feedback. R. Metheny noted that the Law Library does have simple questionnaire forms in place. Trustee Fregoso asked if the Law Library provided support in different languages and whether it was tracked. R. Metheny replied that staff often translates, especially in Spanish, which is not tracked, but there is a translation service (Language People) and that usage is tracked. Trustee Stern asked if the types of patron questions are the same as pre-pandemic. R. Metheny replied that they are similar but there is a noticeable increase in specific topics such as Landlord Tenant, Probate and Family Law. R. Metheny also added that ongoing Lawyers in the Library and Ask a Lawyer sessions have also increased the number and complexity of reference questions.

No action requested or taken.

#### **5.0 CLOSED SESSION**

##### **5.1 Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director, Sandra J. Levin; Employee Organization: SEIU Local 721.**

The Labor Negotiator was given direction. No reportable action was taken.

**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 Executive Director report.

**8.0 ADJOURNMENT**

There being no further business to come before the Board the meeting was adjourned at 1:15pm. The next Regular Meeting of the Board of Law Library Trustees is currently scheduled for Wednesday, May 24, 2023 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, 2023

(Provisional and subject to year-end audit adjustments)

	6/30/2022	3/31/2023	YTD
<b>Assets</b>			
Current assets			
Cash and cash equivalents	13,315,059	16,128,121	2,813,062
Accounts receivable	207,666	187,392	(20,274)
Other receivable	1,138,800	1,245,685	106,885
Prepaid expenses	261,033	420,124	159,090
Total current assets	14,922,559	17,981,321	3,058,763
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	5,936,527	6,034,273	97,746
Capital assets, not being depreciated	664,178	671,243	7,065
Capital assets, being depreciated - net	15,124,179	14,687,189	(436,990)
Total noncurrent assets	22,043,355	21,711,176	(332,179)
Total assets	36,965,913	39,692,497	2,726,584
<b>Deferred Outflows of Resources</b>			
Deferred Outflows of Resources	2,309,920	2,309,920	-
Total assets and deferred outflows of resources	<b>39,275,833</b>	<b>42,002,417</b>	<b>2,726,584</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	246,725	162,217	(84,508)
Other current liabilities	-	-	-
Payroll liabilities	8,073	12,546	4,473
Total current liabilities	254,798	174,763	(80,035)
Noncurrent Liabilities			
Accrued sick and vacation liability	289,435	262,031	(27,404)
Borrowers' deposit	214,913	230,538	15,625
OPEB liability	3,745,828	3,820,828	75,000
Net pension liability	788,233	863,233	75,000
Total noncurrent liabilities	5,038,408	5,176,630	138,221
Total liabilities	5,293,206	5,351,393	58,187
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources	1,738,733	1,738,733	-
Total liabilities and Deferred inflows of resources	7,031,939	7,090,126	58,187
<b>Net Position</b>			
Invested in capital assets	15,788,357	15,358,433	(429,925)
Unrestricted	16,455,537	19,553,859	3,098,322
Total net position	32,243,894	34,912,291	2,668,397
Total liabilities and Deferred inflows of resources and net position	<b>39,275,833</b>	<b>42,002,417</b>	<b>2,726,584</b>





**Los Angeles County Law Library**  
 Income Statement for the Period Ending March 31, 2023  
 (Provisional and subject to year-end audit adjustments)

Mar 22	Mar 2023			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%

FY 2021-22	FY 2022-23 YTD			
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf) (-)

Comments

Detailed Budget:															
Income:															
478,764	543,843	568,934	25,091	4.6%	15	FIN	303300	L.A. Superior Court Fees	4,848,403	5,222,123	5,289,559	67,437	1.3%		
Interest:															
299	1,500	2,589	1,089	72.6%	15	FIN	311000	Interest - LAIF	749	4,792	5,880	1,089	22.7%	Better than expected rate of return.	
5,954	18,333	41,712	23,379	127.5%	15	FIN	312000	Interest - General Fund	43,728	175,469	250,364	74,895	42.7%	Better than expected rate of return.	
144	333	832	498	149.5%	15	FIN	313000	Interest - Deposit Fund	1,154	3,919	5,483	1,564	39.9%	Better than expected rate of return.	
6,397	20,167	45,133	24,966	123.8%						45,631	184,179	261,726	77,547	42.1%	
Subtotal															
Parking:															
53,646	0	0	0	0.0%	39	FAC	330100	Parking	405,778	50,425	50,425	0	0.0%		
53,646	0	0	0	0.0%						405,778	50,425	50,425	0	0.0%	
Subtotal															
Library Services:															
0	0	33	33	0.0%	27	CIRC	330150	Annual Designation Fee	439	341	406	65	19.0%	Timing variance.	
21,213	24,325	25,521	1,195	4.9%	25	PS	330140	Annual Members Fee	139,256	204,548	198,900	(5,648)	-2.8%		
1,237	1,009	1,997	988	97.9%	25	PS	330340	Course Registration	27,007	37,739	34,987	(2,752)	-7.3%	Timing variance.	
1,861	3,000	2,442	(558)	-18.6%	27	CIRC	330129	Copy Center	12,668	20,849	18,882	(1,967)	-9.4%	Timing variance. Increase in revenue expected when card-op copiers become available.	
685	600	122	(478)	-79.7%	27	CIRC	330205	Document Delivery	4,826	5,448	4,564	(884)	-16.2%	Free eDelivery to remote users has not ceased.	
2,986	1,358	496	(862)	-63.5%	27	CIRC	330210	Fines	14,093	12,931	13,100	168	1.3%	Timing variance.	
9,183	14,063	25,132	11,069	78.7%	15	FIN	330310	Miscellaneous	27,423	31,363	42,010	10,647	33.9%	Includes Trout Lily Foundation grant.	
50	1,000	113	(888)	-88.8%	39	FAC	330330	Room Rental	3,425	5,154	2,641	(2,513)	-48.8%	Slow return to in-person events	
730	0	0	0	0.0%	23	COL	330350	Book Replacement	730	1,098	1,278	180	16.4%	Timing variance.	
0	0	(165)	(165)	0.0%	15	FIN	330360	Forfeited Deposits	0	0	(295)	(295)	0.0%		
0	0	75,000	75,000	0.0%	17	EXEC	330400	Friends of Law Library	120,000	25,000	100,000	75,000	300.0%	Timing variance.	
0	0	0	0	0.0%	25	PS	330420	Grants	0	0	0	0	0.0%		
71	270	210	(60)	-22.1%	15	FIN	330450	Vending	398	1,790	1,563	(227)	-12.7%	Lower than expected USB sales in Jan.	
0	0	5,000	5,000	0.0%	39	FAC	330465	Special Events Income	6,500	0	5,000	5,000	0.0%		
38,015	45,625	135,899	90,274	197.9%						356,765	340,541	423,036	82,496	24.2%	
576,823	609,634	749,965	140,331	23.0%						5,656,576	5,823,769	6,024,748	200,979	3.5%	
Subtotal															
Total Income															
Expenses:															
Staff:															
188,576	238,462	224,472	13,990	5.9%	ALL	501000	Salaries (FT)	1,819,760	2,119,333	2,075,071	44,262	2.1%			
0	(5,188)	0	(5,188)	100.0%	15	FIN	501025	Staff Vacancy Offset (FT)	0	(15,564)	0	(15,564)	100.0%		
16,385	20,000	15,818	4,182	20.9%	ALL	501050	Salaries (PT)	163,244	171,591	162,213	9,378	5.5%			
0	(627)	0	(627)	100.0%	15	FIN	501075	Staff Vacancy Offset (PT)	0	(1,882)	0	(1,882)	100.0%		
12,273	14,615	14,231	384	2.6%	15	FIN	502000	Social Security	114,244	137,742	136,620	1,122	0.8%		
2,870	3,846	3,328	518	13.5%	15	FIN	503000	Medicare	28,083	34,623	33,077	1,546	4.5%		
21,561	26,154	24,239	1,915	7.3%	15	FIN	511000	Retirement	560,308	659,725	665,150	(5,425)	-0.8%		
8,333	8,333	8,333	0	0.0%	15	FIN	511050	Pension Exp (Actuarial)	74,997	75,000	75,000	0	0.0%		
0	0	0	0	0.0%	15	FIN	511100	Pension Exp (Acctg)	0	0	0	0	0.0%		
44,884	51,667	51,064	603	1.2%	15	FIN	512000	Health Insurance	407,886	433,340	430,178	3,162	0.7%		
349	417	385	32	7.6%	15	FIN	513000	Disability Insurance	3,140	3,555	3,462	93	2.6%		
5,367	5,833	5,665	168	2.9%	15	FIN	514000	Dental Insurance	39,542	48,651	48,513	138	0.3%		
498	583	589	(6)	-1.0%	15	FIN	514500	Vision Insurance	3,907	4,990	5,045	(56)	-1.1%		
156	214	179	35	16.5%	15	FIN	515000	Life Insurance	1,405	1,656	1,538	118	7.1%	Timing variance.	
0	0	0	0	0.0%	15	FIN	515500	Vacancy Benefits Offset	0	0	0	0	0.0%		
7,218	2,318	2,121	197	8.5%	15	FIN	516000	Workers Compensation Insurance	20,883	18,443	18,246	197	1.1%		
0	2,500	0	2,500	100.0%	15	FIN	517000	Unemployment Insurance	2,814	3,821	1,321	2,500	65.4%	Timing variance.	
1,388	623	333	290	46.6%	ALL	514010	Temporary Employment	6,981	41,961	39,005	2,956	7.0%	Timing variance.		
640	3,000	0	3,000	100.0%	13	HR	514015	Recruitment	2,081	4,358	2,204	2,154	49.4%	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%		
21,665	8,333	8,333	0	0.0%	15	FIN	518500	OPEB Expense	194,985	75,000	75,000	0	0.0%		
305	300	335	(35)	-11.8%	15	FIN	518550	TMP	3,504	7,274	5,764	1,509	20.7%	Lower TMP reimbursements due to WFH schedules.	
917	83	83	1	0.8%	15	FIN	518560	Benefit Administration	10,410	2,521	2,519	2	0.1%		
333,384	381,467	359,508	21,958	5.8%						3,458,173	3,870,569	3,779,928	46,210	1.2%	
Total - Staff															
Library Materials/Electronic Resources Subscription:															
206,451	158,354	115,969	42,385	26.8%	23	COL	601999	American Continuations	1,043,614	1,146,629	1,039,273	107,356	9.4%	Timing variance.	
1,331	3,993	4,797	(804)	-20.1%	23	COL	602999	American New Orders	14,979	18,076	15,156	2,920	16.2%	Timing variance.	
1,198	1,189	853	336	28.3%	23	COL	609199	Branch Continuations	15,236	15,460	16,951	(1,491)	-9.6%	Timing variance.	
0	0	0	0	0.0%	23	COL	609299	Branch New Orders	894	0	0	0	0.0%		
3,606	13,784	1,207	12,577	91.2%	23	COL	603999	Commonwealth Continuations	96,882	117,554	92,443	25,111	21.4%	Timing variance.	
0	452	0	452	100.0%	23	COL	604999	Commonwealth New Orders	168	777	325	452	58.2%		

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22 Actual	Mar 2023													Comments
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%										
4,561	17,828	4,887	12,941	72.6%	23	COL	605999	Foreign Continuations	82,203	112,682	71,684	40,998	36.4%	Timing variance.
0	592	120	471	79.6%	23	COL	606999	Foreign New Orders	1,628	1,632	1,307	325	19.9%	Timing variance.
5,560	13,413	7,771	5,641	42.1%	23	COL	607999	International Continuations	92,639	93,686	65,832	27,855	29.7%	Timing variance.
0	452	374	78	17.2%	23	COL	608999	International New Orders	2,263	2,508	2,474	34	1.3%	
571	2,220	1,940	280	12.6%	23	COL	609399	General/Librarianship Continuations	7,210	9,090	7,776	1,315	14.5%	Timing variance.
0	0	0	0	0.0%	23	COL	609499	General/Librarianship New Orders	717	1,407	1,407	0	0.0%	
223,277	212,277	137,918	74,358	35.0%				Subtotal	1,358,433	1,519,501	1,314,627	204,874	13.5%	
(223,277)	(212,277)	(137,918)	(74,358)	35.0%	23	COL	690000	Library Materials Transferred to Assets	(1,358,433)	(1,519,501)	(1,314,627)	(204,874)	13.5%	
53,110	58,840	65,145	(6,304)	-10.7%	23	COL	685000	Electronic Resource Subscriptions (ERS)	456,463	486,153	496,669	(10,516)	-2.2%	Billing timing variance
								Facilities:						
5,210	7,552	955	6,597	87.4%	39	FAC	801005	Repair & Maintenance	36,400	37,345	20,356	16,989	45.5%	Timing variance.
1,353	2,000	2,520	(520)	-26.0%	39	FAC	801010	Building Services	12,290	18,350	20,289	(1,940)	-10.6%	Timing variance
263	1,500	2,696	(1,196)	-79.8%	39	FAC	801015	Cleaning Supplies	6,092	13,232	12,320	913	6.9%	Timing variance
9,001	12,500	23,461	(10,961)	-87.7%	39	FAC	801020	Electricity & Water	84,902	113,014	110,565	2,449	2.2%	
966	1,014	1,014	0	0.0%	39	FAC	801025	Elevator Maintenance	8,694	9,030	9,030	0	0.0%	
5,181	5,331	0	5,331	100.0%	39	FAC	801030	Heating & Cooling	26,953	33,412	27,454	5,958	17.8%	Timing variance.
24,231	28,977	29,053	(76)	-0.3%	15	FIN	801035	Insurance	217,563	263,275	263,426	(151)	-0.1%	
11,274	11,583	11,449	134	1.2%	39	FAC	801040	Janitorial Services	93,462	105,370	104,617	753	0.7%	Added interim landscaping duties
0	1,500	0	1,500	100.0%	39	FAC	801045	Landscaping	7,500	4,500	1,630	2,870	63.8%	See Janitorial Services.
15,405	19,167	22,207	(3,041)	-15.9%	39	FAC	801050	Security	133,938	155,537	152,559	2,978	1.9%	
0	250	0	250	100.0%	39	FAC	801060	Room Rental Expenses	0	1,176	426	750	63.8%	Reduced room rentals
0	0	124	(124)	0.0%	39	FAC	801065	Special Events Expenses	2,585	2,855	3,985	(1,131)	-39.6%	Timing variance.
0	666	0	666	100.0%	39	FAC	801100	Furniture & Appliances (<3K)	328	1,998	164	1,834	91.8%	Timing variance.
22	200	1,256	(1,056)	-527.9%	39	FAC	801110	Equipment (<3K)	5,675	8,191	4,753	(2,862)	-151.4%	Unforeseen purchases of security cameras and equipment for Naloxone Distribution
(263)	1,250	170	1,080	86.4%	39	FAC	801115	Building Alterations (<3K)	0	1,250	210	1,040	83.2%	
405	300	57	243	80.9%	39	FAC	801120	Delivery & Postage	2,091	1,937	1,783	153	7.9%	Timing variance.
0	233	3	230	98.6%	39	FAC	801125	Kitchen supplies	0	1,594	1,808	(215)	-13.5%	Timing variance.
73,047	94,023	94,965	(942)	-1.0%				Subtotal	638,473	756,696	735,376	30,389	4.0%	
								Technology:						
1,214	1,398	1,160	238	17.0%	33	TECH	801210	Software Maintenance	12,955	13,417	14,651	(1,234)	-9.2%	Timing variance
3,773	2,594	2,281	313	12.1%	33	TECH	801212	Hardware Maintenance	24,741	22,434	21,761	673	3.0%	
0	0	0	0	0.0%	33	TECH	801215	Software (<\$3K)	2,529	1,800	2,336	(536)	-29.8%	Timing variance
0	224	0	224	100.0%	33	TECH	801220	Hardware (<\$3K)	8,893	1,928	13,828	(11,900)	-617.3%	Unforeseen technology purchases such as security camera, ring and reo, video editing computers, video storage.
0	567	0	567	100.0%	33	TECH	801225	Computer Supplies	924	1,700	173	1,527	89.8%	Timing variance
5,318	5,318	5,366	(48)	-0.9%	33	TECH	801230	Integrated Library System	46,429	48,064	48,209	(145)	-0.3%	
1,626	1,712	1,605	107	6.3%	33	TECH	801235	Telecommunications	14,777	15,565	15,156	410	2.6%	
0	0	0	0	0.0%	33	TECH	801245	Tech & Data - Misc	181	0	816	(816)	0.0%	
0	4,949	0	4,949	100.0%	33	TECH	801250	Services	688	15,153	306	14,847	98.0%	Timing variance.
0	8,518	2,855	5,663	66.5%	33	TECH	801275	Online Service Providers	10,288	31,522	20,035	11,487	36.4%	Timing variance.
11,932	25,280	13,267	6,349	25.1%				Subtotal	122,404	141,560	137,271	2,825	2.0%	
								General:						
465	417	281	136	32.6%	15	FIN	801310	Bank Charges	4,158	3,393	2,938	455	13.4%	Lower volume transactions for the month/period.
891	835	835	(0)	0.0%	35	CMS	801315	Bibliographical Services	8,017	8,709	8,709	(0)	0.0%	
0	0	0	0	0.0%	35	CMS	801320	Binding	0	11,565	11,565	0	0.0%	
0	108	137	(28)	-26.3%	17	EXEC	801325	Board Expense	50	1,087	1,038	49	4.5%	
0	0	5	(5)	0.0%	37	COM	801330	Staff meals & events	1,518	4,984	2,815	2,169	43.5%	Timing variance.
540	1,250	276	974	77.9%	15	FIN	801335	Supplies - Office	5,101	10,398	7,816	2,582	24.8%	Timing variance.
0	1,668	2,288	(621)	-37.2%	35	CMS	801337	Supplies - Library materials	6,589	5,769	6,590	(822)	-14.2%	
0	0	0	0	0.0%	37	COM	801340	Stationery, business cards, etc.	0	766	516	250	32.6%	Timing variance; additional purchases forthcoming.
0	0	0	0	0.0%	25	PS	801365	Grant Application Expenses	14,675	0	0	0	0.0%	
555	1,591	5,103	(3,512)	-220.8%	33	IT	801370	Copy Center Expense	6,235	11,874	14,851	(2,977)	-25.1%	Timing variance.
58	0	140	(140)	0.0%	15	FIN	801375	General - Misc	10,973	1,235	6,654	(5,419)	-438.8%	Includes \$5K unanticipated settlement payment
2,060	1,000	1,730	(730)	-73.0%	25	PS	801390	Course Registration	7,660	10,210	10,930	(720)	-7.1%	Higher than anticipated registration for OTF-subsidized programs.
325	0	50	(50)	0.0%	17	EXEC	801395	Friends of Law Library	745	312	827	(515)	-165.2%	Timing variance.
4,893	6,869	10,845	(3,977)	-57.9%				Subtotal	65,721	69,313	75,250	(4,948)	-7.1%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22 Actual	Mar 2023				FY 2021-22 YTD Actual	FY 2022-23 YTD				Comments		
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%		Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)			
Professional Development:												
0	1,643	365	1,278	77.8%	ALL 803105	Travel	0	9,601	6,830	2,772	28.9%	Timing variance.
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	335	(335)	0.0%	ALL 803115	Membership dues	8,136	9,354	8,985	369	3.9%	Timing variance.
0	340	50	290	85.3%	ALL 803120	Registration fees	1,078	4,664	3,655	1,009	21.6%	Timing variance.
0	0	0	0	0.0%	ALL 803125	Educational materials	0	0	0	0	0.0%	
0	1,983	750	1,234	62.2%		Subtotal	9,214	23,619	19,470	4,150	17.6%	
Communications & Marketing:												
0	2	2	(0)	-19.4%	37 COM 803205	Services	14	72	72	(1)	-1.4%	
0	645	58	587	90.9%	37 COM 803210	Collateral materials	0	2,813	1,156	1,657	58.9%	Timing variance.
0	1,800	1,813	(13)	-0.7%	37 COM 803215	Advertising	0	1,800	1,873	(73)	-4.1%	
0	0	0	0	0.0%	37 COM 803220	Trade shows & Outreach	0	0	0	0	0.0%	
0	2,447	1,873	573	23.4%		Subtotal	14	4,684	3,102	1,583	33.8%	
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	32	0	32	100.0%	ALL 803320	Ground transportation & mileage reimb.	46	135	65	69	51.4%	Timing variance.
0	0	0	0	0.0%	ALL 803325	Incidental travel expenses	0	0	0	0	0.0%	
0	32	0	32	100.0%		Subtotal	46	135	65	69	51.4%	
Professional Services												
0	0	0	0	0.0%	15 FIN 804005	Accounting	22,895	21,545	21,556	(11)	-0.1%	
2,100	2,187	1,400	787	36.0%	17 EXEC 804008	Consulting Services	16,680	19,680	17,320	2,360	12.0%	Timing variance.
0	2,500	303	2,198	87.9%	17 EXEC 804010	Legal	2,084	24,085	20,492	3,593	14.9%	Timing variance.
328	250	0	250	100.0%	15 FIN 804015	Other	1,285	1,578	828	750	47.5%	Timing variance.
2,428	4,937	1,703	3,234	65.5%		Subtotal	42,944	66,888	60,196	6,692	10.0%	
Depreciation:												
175,047	170,022	166,603	3,418	2.0%	15 FIN 806105	Depreciation - Library Materials	1,599,128	1,543,601	1,534,813	8,788	0.6%	
22,663	30,000	28,546	1,454	4.8%	15 FIN 806110	Depreciation Exp - FF&E	206,789	262,332	257,756	4,576	1.7%	
197,710	200,022	195,150	4,872	2.4%		Subtotal	1,805,917	1,805,933	1,792,569	13,364	0.7%	
676,504	775,898	743,206	32,692	4.2%		Total Expense	6,599,369	7,248,526	7,099,895	148,631	2.1%	
(99,681)	(166,264)	6,758	173,022	-104.1%		Net Income Before Extraordinary Items	(942,793)	(1,398,402)	(1,075,147)	323,255	23.1%	



## Los Angeles County Law Library

Statement of Cash Flows

As of March 31, 2023

(Provisional and subject to year-end audit adjustments)

	3/31/2023	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	568,934	5,289,559
Parking fees	-	50,425
Library services	60,899	323,036
Extraordinary income	-	3,745,798
(Increase) decrease in accounts receivable	(108,816)	20,274
(Increase) decrease in other receivable	(3,840)	(106,885)
Increase (decrease) in borrowers' deposit	1,522	15,625
<b>Cash received from filing fees and services</b>	<b>518,698</b>	<b>9,337,834</b>
Facilities	(94,965)	(735,376)
Technology	(13,267)	(137,271)
General	(10,845)	(175,250)
Professional development	(750)	(19,470)
Communications & marketing	(1,873)	(3,102)
Travel & entertainment	-	(65)
Professional services	(1,703)	(60,196)
Electronic Resource Subscriptions (ERS)	(65,145)	(496,669)
(Increase) decrease in prepaid expenses	13,539	(159,090)
Increase (decrease) in accounts payable	108,499	(84,508)
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(66,511)</b>	<b>(1,870,997)</b>
Staff (payroll + benefits)	(359,508)	(3,779,928)
Increase (decrease) in payroll liabilities	2,405	4,473
Increase (decrease) in accrued sick and vacation liability	(645)	(27,404)
Increase (decrease) in OPEB liability	8,333	75,000
Increase (decrease) in net pension liability	8,333	75,000
<b>Cash payments to employees for services</b>	<b>(341,082)</b>	<b>(3,652,858)</b>
Contributions received	75,000	100,000
Net cash from operating activities	186,106	3,913,979
<b>Cash flow from capital and related financing activities</b>		
Library materials	(137,918)	(1,314,627)
Fixed assets	-	(40,953)
Capital - Work in Progress (WIP)	(18,177)	(7,065)
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	45,133	261,726
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>75,143</b>	<b>2,813,062</b>
Cash and cash equivalents, at beginning of period	16,371,447	13,633,529
<b>Cash and cash equivalents, at end of period</b>	<b>16,446,590</b>	<b>16,446,590</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	(38,374)	2,308,925
Adjustments for noncash effects:		
Depreciation	195,150	1,792,569
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(108,816)	20,274
(Increase) decrease in other receivable	(3,840)	(106,885)
(Increase) decrease in prepaid expenses	13,539	(159,090)
Increase (decrease) in accounts payable	108,499	(84,508)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	2,405	4,473
Increase (decrease) in accrued sick and vacation liability	(645)	(27,404)
Increase (decrease) in borrowers' deposit	1,522	15,625
Increase (decrease) in OPEB liability	8,333	75,000
Increase (decrease) in net pension liability	8,333	75,000
Net cash from operating activities	<b>186,106</b>	<b>3,913,979</b>

LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2023 - April 30, 2023 (WARRANTS)  
 Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 17	ALLANA BUICK & BERS, INC.	CIP-EXTERIOR	18,177.13	TS00328134
	EX LIBRIS (USA) INC.	PREPAID EXP	16,099.46	TS00328134
	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	10,749.14	TS00328134
			45,025.73	

LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2023 - April 30, 2023 (CHECKS)  
 Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 28	SEIU LOCAL 721	UNION SUPPL	32.28	001720
	SEIU LOCAL 721	UNION DUES	2.551.07	001721
			2.583.35	





LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2023 - April 30, 2023 (CHECKS)  
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	DELTA AIRLINES	PREPAID EXP	358.90	V007696
	HOUSING RIGHTS CENTER	REGISTRATION FEE	80.00	V007697
	SPIRIT AIRLINES	PREPAID EXP	282.89	V007698
	UPS	DELIVERY & POSTAG	12.71	V007699
	GURU PRINTERS	FRIENDS	736.94	V007708
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	64.74	V007709
April 17				
	GURU PRINTERS	FRIENDS	89.70	V007710
April 18				
	SLOAN'S DRY CLEANERS & LAUNDRY	FRIENDS OF LALL	129.00	V007736
April 19				
	FLORA CLAY	FRIENDS	16.43	V007713
April 21				
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,411.52	V007700
	JAMES PUBLISHING INC	BOOKS	373.40	V007701
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	138.50	V007702
	NATIONAL CONSUMER LAW CENTER	BOOKS	2,736.00	V007703
	PRACTISING LAW INSTITUTE	BOOKS	2,044.91	V007704
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	505.89	V007705
	THOMSON REUTERS	BOOKS	87,094.51	V007706
	ABD OFFICE SOLUTIONS	COPY CENTER	747.93	V007711
	CHERRY PICK CAFE	SPECIAL EVENTS EX	186.50	V007712
	FACEBOOK	ADVERTISING	50.00	V007714
April 22				
	GOOGLE	SERVICES	1.99	V007737
April 24				
	LEXISNEXIS MATTHEW BENDER	BOOKS	33,326.66	V007715
April 26				
	FIRENZA PIZZERIA	STAFF MEALS/EVEN	447.13	V007756
April 28				
	PURE PROCESS FILTRATION INC.	BLDG SVCS	961.38	V007716
	SECURITAS SECURITY	SECURITY	8,808.63	V007717
	AMERICAN ASSOCIATION OF LAW LIBRARI	MEMBERSHIP DUES	315.00	V007738
April 29				
	AMERICAN ASSOCIATION OF LAW LIBRARI	REGISTRATION FEE	795.00	V007739

196,621.67

**LOS ANGELES COUNTY LAW LIBRARY**  
**April 1, 2023 - April 30, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 3	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	837.68	V007656
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	64.64	V007657
	DAILY JOURNAL CORPORATION	BOOKS	283.50	V007658
	U S GPO SUPERINTENDENT OF DOCUMENTS	BOOKS	35.00	V007659
	GOBI LIBRARY SOLUTIONS	BOOKS	105.28	V007660
April 6	SMART & FINAL	KITCHEN SUPPLIES	53.48	V007673
April 7	AMERICAN BAR ASSOCIATION	BOOKS	753.05	V007661
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	152.10	V007662
	LEXISNEXIS MATTHEW BENDER	BOOKS	231.82	V007663
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,570.12	V007664
	IMMIGRANT LEGAL RESOURCE CENTER	BOOKS	1,294.71	V007665
	JAMES PUBLISHING INC	BOOKS	339.45	V007666
	JURIS PUBLISHING INC	BOOKS	343.54	V007667
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,803.62	V007668
	WEST ACADEMIC	BOOKS	169.73	V007669
	WILLIAM S HEIN & CO	BOOKS	3,345.76	V007670
	4IMPRINT	ADVERTISING	1,359.04	V007674
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	217.19	V007675
	AMAZON	REPAIRS/MAINT	187.84	V007707
April 10	STAMPS.COM	DELIVERY & POSTAG	24.99	V007676
April 11	ABD OFFICE SOLUTIONS	COPY CENTER	188.89	V007677
	ALTA FOODCRAFT	KITCHEN SUPPLIES	213.91	V007678
	FILE KEEPERS	PREPAID EXP	2,216.00	V007679
	GRAINGER	REPAIRS/MAINT	127.76	V007680
	GTT COMMUNICATIONS	TELECOM	478.95	V007681
	ISOLVED BENEFIT SERVICES	HR BENEFIT ADMIN	82.69	V007682
	NASA SERVICES	BLDG SVCS	597.65	V007683
	PRESTIGE OFFICE SOLUTIONS, INC	COPY CENTER	175.45	V007684
	PURE PROCESS FILTRATION INC.	BLDG SVCS	961.38	V007685
	SECURITAS SECURITY	SECURITY	12,466.07	V007686
	UPS	DELIVERY & POSTAG	45.82	V007687
	HOME DEPOT	REPAIR/MAINT	27.05	V007694
April 14	LEXISNEXIS MATTHEW BENDER	BOOKS	1,050.30	V007688
	CALIFORNIA ANIMAL WELFARE ASSOCIATI	BOOKS	66.44	V007689
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	715.23	V007690
	INGRAM LIBRARY SERVICES	BOOKS	224.05	V007691
	STATE BAR OF WISCONSIN	BOOKS	84.35	V007692
	GOBI LIBRARY SOLUTIONS	BOOKS	675.88	V007693
	AMERICAN ASSOCIATION OF LAW LIBRARI	MEMBERSHIP DUES	335.00	V007695

52,264.31

LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2023 - April 30, 2023 (CHECKS)  
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 3	LEXISNEXIS CANADA INC	BOOKS	582.92	032754
April 11	AT&T	TELECOM	375.32	032755
	BRCK INC	TELECOM	708.66	032756
	COLANTUONO, HIGHSMITH	LEGAL	302.50	032757
	DIGITAL INSURANCE LLC	CONSULTING	1,400.00	032758
	KONICA MINOLTA BUSINESS	COPY CENTER	669.03	032759
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,014.00	032760
	METROLINK	TMP	623.00	032761
	CHARTER COMMUNICATIONS	TELECOM	55.00	032762
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	525.00	032763
April 14	NESTOR ALEJANDRO HERRERA PRADA	BOOKS	208.00	032764
	LEXISNEXIS CANADA INC	BOOKS	144.48	032765
	MARY MARTIN BOOKSELLERS	BOOKS	155.00	032766
	SAN DIEGO COUNTY PUBLIC	BOOKS	646.50	032767
	LIBROS DE HONDURAS	BOOKS	1,400.00	032768
	AFLAC REMITTANCE	CAFE PLAN-INSURA	518.10	032769
	ROMERO MAINTENANCE LLC	LANDSCAPING	550.00	032770
	CHARTER COMMUNICATIONS	TELECOM	55.00	032771
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	032772
April 18	GUARDIAN	PREPAID EXP	7,801.05	032773
April 19	CALIFORNIA DEPARTMENT OF TAX	USE TAX	632.00	032774
April 21	CASALINI LIBRI	BOOKS	137.56	032775
	OTTO HARRASSOWITZ	BOOKS	3,158.78	032776
	LAW REPORTS INTERNATIONAL LTD	BOOKS	250.00	032777
	WILLIAM S HEIN & CO	BOOKS	504.00	032778
April 28	AFLAC REMITTANCE	CAFE PLAN-INSURA	518.10	032779
	KONICA MINOLTA BUSINESS	COPY CENTER	537.53	032780
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	175.00	032781

23,996.53

# Los Angeles County Law Library

Balance Sheet

As of April 30, 2023

(Provisional and subject to year-end audit adjustments)

	6/30/2022	4/30/2023	YTD
<b>Assets</b>			
Current assets			
Cash and cash equivalents	13,315,059	16,176,524	2,861,465
Accounts receivable	207,666	87,528	(120,138)
Other receivable	1,138,800	1,342,844	204,044
Prepaid expenses	261,033	379,615	118,581
Total current assets	14,922,559	17,986,511	3,063,952
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	5,936,527	6,050,711	114,183
Capital assets, not being depreciated	664,178	671,243	7,065
Capital assets, being depreciated - net	15,124,179	14,629,080	(495,099)
Total noncurrent assets	22,043,355	21,669,504	(373,851)
Total assets	36,965,913	39,656,015	2,690,102
<b>Deffered Outflows of Resources</b>			
Deffered Outflows of Resources	2,309,920	2,309,920	-
Total assets and deffered outflows of resources	<b>39,275,833</b>	<b>41,965,935</b>	<b>2,690,102</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	246,725	72,949	(173,776)
Other current liabilities	-	-	-
Payroll liabilities	8,073	10,122	2,049
Total current liabilities	254,798	83,071	(171,727)
Noncurrent Liabilities			
Accrued sick and vacation liability	289,435	262,031	(27,404)
Borrowers' deposit	214,913	232,108	17,195
OPEB liability	3,745,828	3,829,161	83,333
Net pension liability	788,233	871,566	83,333
Total noncurrent liabilities	5,038,408	5,194,866	156,458
Total liabilities	5,293,206	5,277,937	(15,269)
<b>Deffered Inflows of Resources</b>			
Deffered Inflows of Resources	1,738,733	1,738,733	-
Total liabilities and Deffered inflows of resources	7,031,939	7,016,670	(15,269)
<b>Net Position</b>			
Invested in capital assets	15,788,357	15,300,323	(488,034)
Unrestricted	16,455,537	19,648,941	3,193,404
Total net position	32,243,894	34,949,265	2,705,371
Total liabilities and Deffered inflows of resources and net position	<b>39,275,833</b>	<b>41,965,935</b>	<b>2,690,102</b>

**Los Angeles County Law Library**  
Income Statement for the Period Ending April 30, 2023  
(Provisional and subject to year-end audit adjustments)

Apr 2022	Apr 2023			
	Amended Budget	Actual	\$ Fav	% Fav
564,128	666,876	661,833	(5,043)	-0.8%
7,229	18,667	47,066	28,400	152.1%
51,869	0	0	0	0.0%
24,799	29,690	31,246	1,556	5.2%
<u>648,025</u>	<u>715,232</u>	<u>740,145</u>	<u>24,913</u>	<u>3.5%</u>
330,051	375,920	355,326	20,595	5.5%
53,496	58,840	56,612	2,229	3.8%
131,270	201,617	134,219	67,398	33.4%
(131,270)	(201,617)	(134,219)	(67,398)	33.4%
68,829	101,573	77,292	24,281	23.9%
11,741	27,080	11,025	16,054	59.3%
12,444	5,351	6,240	(889)	-16.6%
580	4,996	2,495	2,501	50.1%
52	647	60	586	90.7%
0	32	0	32	100.0%
2,125	19,937	18,231	1,706	8.6%
<u>195,547</u>	<u>198,682</u>	<u>192,328</u>	<u>6,353</u>	<u>3.2%</u>
674,864	793,057	719,609	(73,448)	-9.3%
(26,839)	(77,825)	20,536	98,361	-126.4%
(7,829)	833	16,438	15,604	1872.5%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>(34,668)</u>	<u>(76,992)</u>	<u>36,974</u>	<u>113,965</u>	<u>-148.0%</u>
0	85,000	0	85,000	100.0%

**Summary:**

**Income**

L.A. Superior Court Fees	5,412,531	5,888,998	5,951,392	62,394	1.1%
Interest	52,860	202,846	308,793	105,947	52.2%
Parking	457,647	50,425	50,425	0	0.0%
Library Services	381,564	370,230	454,282	84,052	22.7%
Total Income	<u>6,304,602</u>	<u>6,539,001</u>	<u>6,764,893</u>	<u>225,892</u>	<u>3.5%</u>

**Expense**

Staff (payroll + benefits)	3,788,223	4,246,489	4,135,253	66,805	1.6%
Electronic Resource Subscriptions	509,959	544,993	553,280	(8,287)	-1.5%
Library Materials	1,489,704	1,721,118	1,448,846	272,272	15.8%
Library Materials Transferred to Assets	(1,489,704)	(1,721,118)	(1,448,846)	(272,272)	15.8%
Facilities	707,302	858,269	812,667	54,670	6.4%
Technology & Data	134,145	168,640	148,297	11,336	6.7%
General	78,165	74,664	81,490	(5,837)	-7.8%
Professional Development	9,794	28,615	21,965	6,651	23.2%
Communications & Marketing	66	5,331	3,162	2,169	40.7%
Travel & Entertainment	46	166	65	101	60.7%
Professional Services	45,069	86,825	78,427	8,398	9.7%
Depreciation	2,001,464	2,004,615	1,984,897	19,718	1.0%
Total Expenses	<u>7,274,234</u>	<u>8,041,582</u>	<u>7,819,504</u>	<u>222,079</u>	<u>2.8%</u>
<b>Net Income (Loss)</b>	<u>(969,632)</u>	<u>(1,476,227)</u>	<u>(1,054,611)</u>	<u>421,616</u>	<u>28.6%</u>

Investment Gain (Loss)<sup>1</sup>

Extraordinary Income	3,175,330	3,745,798	3,745,798	0	0.0%
Extraordinary Expense	0	100,000	100,000	0	0.0%
Net Income Including Extraordinary Items	<u>2,138,892</u>	<u>2,199,775</u>	<u>2,705,371</u>	<u>505,596</u>	<u>23.0%</u>

**Capitalized Expenditures**

	7,715	115,460	40,953	74,508	64.5%
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FY 2021-22	FY 2022-23 YTD			
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)

Comments



**Los Angeles County Law Library**  
**Income Statement for the Period Ending April 30, 2023**  
**(Provisional and subject to year-end audit adjustments)**

Apr 2022	Apr 2023				YTD Actual	FY 2022-23 YTD				Comments		
	Actual	Amended Budget	Actual	\$ Fav		% Fav	YTD Actual	Amended Budget	Actual		\$ Fav (Unf)	% Fav (-)
9,218	14,263	2,452	11,810	82.8%	23 COL 605999	Foreign Continuations	91,421	126,945	74,136	52,809	41.6%	Timing variance.
175	0	0	0	0.0%	23 COL 606999	Foreign New Orders	1,803	1,632	1,307	325	19.9%	Timing variance.
3,465	15,242	4,946	10,296	67.5%	23 COL 607999	International Continuations	96,105	108,928	70,778	38,150	35.0%	Timing variance.
39	0	110	(110)	0.0%	23 COL 608999	International New Orders	2,301	2,508	2,585	(77)	-3.1%	
1,511	1,480	0	1,480	100.0%	23 COL 609399	General/Librarianship Continuations	8,722	10,570	7,776	2,795	26.4%	Timing variance.
0	0	0	0	0.0%	23 COL 609499	General/Librarianship New Orders	717	1,407	1,407	0	0.0%	
131,270	201,617	134,219	67,398	33.4%	23 COL 690000	Subtotal	1,489,704	1,721,118	1,448,846	272,272	15.8%	
(131,270)	(201,617)	(134,219)	(67,398)	33.4%		Library Materials Transferred to Assets	(1,489,704)	(1,721,118)	(1,448,846)	(272,272)	15.8%	
53,496	58,840	56,612	2,229	3.8%	23 COL 685000	Electronic Resource Subscriptions (ERS)	509,959	544,993	553,280	(8,287)	-1.5%	Billing timing variance
						Facilities:						
679	7,552	2,282	5,270	69.8%	39 FAC 801005	Repair & Maintenance	37,079	44,896	22,637	22,259	49.6%	Timing variance.
3,765	2,000	1,994	6	0.3%	39 FAC 801010	Building Services	16,055	20,350	22,283	(1,934)	-9.5%	Timing variance
2,037	1,500	834	666	44.4%	39 FAC 801015	Cleaning Supplies	8,129	14,732	13,154	1,579	10.7%	Timing variance
278	12,500	12,175	325	2.6%	39 FAC 801020	Electricity & Water	85,180	125,514	122,740	2,774	2.2%	
966	1,014	1,014	0	0.0%	39 FAC 801025	Elevator Maintenance	9,660	10,044	10,044	0	0.0%	
0	5,331	0	5,331	100.0%	39 FAC 801030	Heating & Cooling	26,953	38,743	27,454	11,289	29.1%	Timing variance.
24,231	28,977	29,053	(76)	-0.3%	15 FIN 801035	Insurance	241,793	292,252	292,478	(226)	-0.1%	
12,324	11,583	11,449	134	1.2%	39 FAC 801040	Janitorial Services	105,786	116,953	116,066	887	0.8%	Added interim landscaping duties
6,230	1,500	550	950	63.3%	39 FAC 801045	Landscaping	13,730	6,000	2,180	3,820	63.7%	See Janitorial Services.
17,982	19,167	17,512	1,655	8.6%	39 FAC 801050	Security	151,919	174,704	170,070	4,633	2.7%	
0	250	0	250	100.0%	39 FAC 801060	Room Rental Expenses	0	1,426	426	1,000	70.1%	Reduced room rentals
269	9,000	187	8,814	97.9%	39 FAC 801065	Special Events Expenses	2,855	11,855	4,172	7,683	64.8%	Timing variance.
0	666	0	666	100.0%	39 FAC 801100	Furniture & Appliances (<3K)	328	2,664	164	2,500	93.8%	Timing variance.
0	200	0	200	100.0%	39 FAC 801110	Equipment (<3K)	5,675	2,091	4,753	(2,662)	-127.3%	Unforeseen purchases of security cameras and equipment for Naloxone Distribution
0	0	0	0	0.0%	39 FAC 801115	Building Alterations (<3K)	0	1,250	210	1,040	83.2%	
43	100	29	71	70.8%	39 FAC 801120	Delivery & Postage	2,134	2,037	1,813	224	11.0%	Timing variance.
24	233	214	19	8.3%	39 FAC 801125	Kitchen supplies	24	1,827	2,022	(195)	-10.7%	Timing variance.
68,829	101,573	77,292	24,281	23.9%		Subtotal	707,302	858,269	812,667	54,670	6.4%	
						Technology:						
1,214	1,398	1,160	238	17.0%	33 TECH 801210	Software Maintenance	14,170	14,815	15,812	(996)	-6.7%	Timing variance
3,694	2,594	2,281	313	12.1%	33 TECH 801212	Hardware Maintenance	28,434	25,028	24,042	986	3.9%	
0	1,800	0	1,800	100.0%	33 TECH 801215	Software (<\$3k)	2,529	3,600	2,336	1,264	35.1%	Timing variance
0	224	0	224	100.0%	33 TECH 801220	Hardware (<\$3k)	8,893	2,152	13,828	(11,676)	-542.6%	Unforeseen technology purchases such as security camera, ring and reo, video editing computers, video storage.
0	567	0	567	100.0%	33 TECH 801225	Computer Supplies	924	2,267	173	2,094	92.4%	Timing variance
5,228	5,318	5,366	(48)	-0.9%	33 TECH 801230	Integrated Library System	51,657	53,382	53,576	(194)	-0.4%	
1,605	1,712	1,243	469	27.4%	33 TECH 801235	Telecommunications	16,381	17,277	16,398	879	5.1%	
0	0	0	0	0.0%	33 TECH 801245	Tech & Data - Misc	181	0	816	(816)	0.0%	
0	4,949	0	4,949	100.0%	33 TECH 801250	Services	688	20,102	306	19,796	98.5%	Timing variance.
0	8,518	975	7,543	88.6%	33 TECH 801275	Online Service Providers	10,288	40,040	21,010	19,030	47.5%	Timing variance.
11,741	27,080	11,025	8,511	31.4%		Subtotal	134,145	168,640	148,297	11,336	6.7%	
						General:						
496	417	420	(4)	-0.9%	15 FIN 801310	Bank Charges	4,654	3,810	3,359	451	11.8%	Lower volume transactions for the month/period.
891	835	835	(0)	0.0%	35 CMS 801315	Bibliographical Services	8,908	9,544	9,544	(0)	0.0%	
0	0	0	0	0.0%	35 CMS 801320	Binding	0	11,565	11,565	0	0.0%	
98	108	136	(28)	-25.6%	17 EXEC 801325	Board Expense	148	1,196	1,174	21	1.8%	
1,004	0	447	(447)	0.0%	37 COM 801330	Staff meals & events	2,521	4,984	3,262	1,722	34.6%	Timing variance.
193	1,250	374	876	70.1%	15 FIN 801335	Supplies - Office	5,294	11,648	8,190	3,458	29.7%	Timing variance.
0	0	0	0	0.0%	35 CMS 801337	Supplies - Library materials	6,589	5,769	6,590	(822)	-14.2%	Timing variance. Will resolve in June.
0	250	0	250	100.0%	37 COM 801340	Stationery, business cards, etc.	0	1,016	516	500	49.2%	Timing variance; additional purchases forthcoming.
0	0	0	0	0.0%	25 PS 801365	Grant Application Expenses	14,675	0	0	0	0.0%	
955	1,491	1,133	358	24.0%	33 IT 801370	Copy Center Expense	7,190	13,365	15,985	(2,619)	-19.6%	Timing variance.
150	0	0	0	0.0%	15 FIN 801375	General - Misc	11,123	1,235	6,654	(5,419)	-438.8%	Includes \$5K unanticipated settlement payment
1,030	1,000	1,390	(390)	-39.0%	25 PS 801390	Course Registration	8,690	11,210	12,320	(1,110)	-9.9%	Higher than anticipated registration for OTF-subsidized programs.
7,627	0	1,505	(1,505)	0.0%	17 EXEC 801395	Friends of Law Library	8,372	312	2,332	(2,020)	-647.4%	Timing variance.
12,444	5,351	6,240	(889)	-16.6%		Subtotal	78,165	74,664	81,490	(5,837)	-7.8%	



**Los Angeles County Law Library**  
Income Statement for the Period Ending April 30, 2023  
(Provisional and subject to year-end audit adjustments)

Apr 2022	Apr 2023			
	Actual	Amended Budget	Actual	\$ Fav
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
580	4,769	650	4,119	86.4%
0	227	1,845	(1,618)	-712.9%
0	0	0	0	0.0%
<u>580</u>	<u>4,996</u>	<u>2,495</u>	<u>2,501</u>	<u>50.1%</u>
2	2	2	(0)	-19.4%
0	645	58	587	90.9%
50	0	0	0	0.0%
0	0	0	0	0.0%
<u>52</u>	<u>647</u>	<u>60</u>	<u>586</u>	<u>90.7%</u>
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	32	0	32	100.0%
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
0	32	0	32	100.0%
0	0	0	0	0.0%
2,100	2,187	1,400	787	36.0%
0	2,500	1,551	949	38.0%
<u>25</u>	<u>15,250</u>	<u>15,280</u>	<u>(30)</u>	<u>-0.2%</u>
<u>2,125</u>	<u>19,937</u>	<u>18,231</u>	<u>1,706</u>	<u>8.6%</u>
172,884	168,682	164,777	3,904	2.3%
<u>22,663</u>	<u>30,000</u>	<u>27,551</u>	<u>2,449</u>	<u>8.2%</u>
<u>195,547</u>	<u>198,682</u>	<u>192,328</u>	<u>6,353</u>	<u>3.2%</u>
<u>674,864</u>	<u>793,057</u>	<u>719,609</u>	<u>73,448</u>	<u>9.3%</u>
<u>(26,839)</u>	<u>(77,825)</u>	<u>20,536</u>	<u>98,361</u>	<u>-126.4%</u>

Professional Development:

ALL	803105	Travel
ALL	803110	Meals
ALL	803113	Incidental and miscellaneous
ALL	803115	Membership dues
ALL	803120	Registration fees
ALL	803125	Educational materials
		Subtotal

Communications & Marketing:

37	COM	803205	Services
37	COM	803210	Collateral materials
37	COM	803215	Advertising
37	COM	803220	Trade shows & Outreach
			Subtotal

Travel & Entertainment

ALL	803305	Travel
ALL	803310	Meals
ALL	803315	Entertainment
ALL	803320	Ground transportation & mileage reimb.
ALL	803325	Incidental travel expenses
		Subtotal

Professional Services

15	FIN	804005	Accounting
17	EXEC	804008	Consulting Services
17	EXEC	804010	Legal
15	FIN	804015	Other
			Subtotal

Depreciation:

15	FIN	806105	Depreciation - Library Materials
15	FIN	806110	Depreciation Exp - FF&E
			Subtotal

Total Expense

Net Income Before Extraordinary Items

FY 2021-22	FY 2022-23 YTD				Comments
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	
0	9,601	6,830	2,772	28.9%	Timing variance.
0	0	0	0	0.0%	
0	0	0	0	0.0%	
8,716	14,123	9,635	4,488	31.8%	Timing variance.
1,078	4,891	5,500	(609)	-12.4%	Timing variance.
0	0	0	0	0.0%	
<u>9,794</u>	<u>28,615</u>	<u>21,965</u>	<u>6,651</u>	<u>23.2%</u>	
16	73	74	(1)	-1.8%	
0	3,458	1,215	2,243	64.9%	Timing variance.
50	1,800	1,873	(73)	-4.1%	
0	0	0	0	0.0%	
<u>66</u>	<u>5,331</u>	<u>3,162</u>	<u>2,169</u>	<u>40.7%</u>	
0	0	0	0	0.0%	
0	0	0	0	0.0%	
0	0	0	0	0.0%	
46	166	65	101	60.7%	Timing variance.
0	0	0	0	0.0%	
<u>46</u>	<u>166</u>	<u>65</u>	<u>101</u>	<u>60.7%</u>	
22,895	21,545	21,556	(11)	-0.1%	
18,780	21,867	18,720	3,147	14.4%	Timing variance.
2,084	26,585	22,043	4,542	17.1%	Timing variance.
<u>1,310</u>	<u>16,828</u>	<u>16,108</u>	<u>720</u>	<u>4.3%</u>	Timing variance.
<u>45,069</u>	<u>86,825</u>	<u>78,427</u>	<u>8,398</u>	<u>9.7%</u>	
1,772,012	1,712,283	1,699,590	12,692	0.7%	
<u>229,452</u>	<u>292,332</u>	<u>285,307</u>	<u>7,025</u>	<u>2.4%</u>	
<u>2,001,464</u>	<u>2,004,615</u>	<u>1,984,897</u>	<u>19,718</u>	<u>1.0%</u>	
<u>7,274,234</u>	<u>8,041,582</u>	<u>7,819,504</u>	<u>222,079</u>	<u>2.8%</u>	
<u>(969,632)</u>	<u>(1,476,227)</u>	<u>(1,054,611)</u>	<u>421,616</u>	<u>28.6%</u>	

**Los Angeles County Law Library**  
 Income Statement for the Period Ending April 30, 2023  
 (Provisional and subject to year-end audit adjustments)

Apr 2022	Apr 2023				FY 2021-22	FY 2022-23 YTD				Comments	
	Actual	Amended Budget	Actual	\$ Fav		% Fav	YTD Actual	Amended Budget	Actual		\$ Fav (Unf)
(7,829)	833	16,438	15,604	1872.5%	15 FIN 321000 Investment Gain (Loss) <sup>1</sup>	(66,805)	30,203	114,183	83,980	278.1%	Reflects gains/loss if sold at time of report (before maturity)
0	0	0	0	0.0%	17 EXEC 401000 Extraordinary Income	3,175,330	3,745,798	3,745,798	0	0.0%	
0	0	0	0	0.0%	17 EXEC 901000 Extraordinary Expense	0	100,000	100,000	0	0.0%	
<u>(34,668)</u>	<u>(76,992)</u>	<u>36,974</u>	<u>113,965</u>	<u>-148.0%</u>	Net Income Including Extraordinary Items	<u>2,138,892</u>	<u>2,199,775</u>	<u>2,705,371</u>	<u>505,596</u>	<u>23.0%</u>	
Capital Expenditures:											
0	0	0	0	0.0%	39 FAC 161100 Furniture / Appliances (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH 161300 Electronics / Computer Hardware (>3k)	7,715	30,460	40,953	(10,492)	-34.4%	Unbudgeted microfiche reader.
0	85,000	0	85,000	100.0%	39 FAC 164500 Exterior Building Repairs/Improvements (>3k)	0	85,000	0	85,000	100.0%	
0	0	0	0	0.0%	39 FAC 164000 Interior Improvements / Alterations (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH 168000 Computer Software	0	0	0	0	0.0%	
<u>0</u>	<u>85,000</u>	<u>0</u>	<u>(85,000)</u>	<u>-100.0%</u>	Total - Capitalized Expenditures	<u>7,715</u>	<u>115,460</u>	<u>40,953</u>	<u>74,508</u>	<u>64.5%</u>	
CalPERS CERBT Trust Fund:											
					Beginning Balance			2,268,796			
					Administrative Expense			(92)			CalPERS CERBT program cost.
					Investment Expense			(67)			Investment management cost.
					Unrealized Gain/Loss			23,234			Fluctuating market conditions.
					Distribution						Distribution from Fund.
					Ending Balance			<u>2,291,871</u>			

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

**Los Angeles County Law Library**  
Statement of Cash Flows  
As of April 30, 2023  
(Provisional and subject to year-end audit adjustments)

	4/30/2023	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	661,833	5,951,392
Parking fees	-	50,425
Library services	31,246	354,282
Extraordinary income	-	3,745,798
(Increase) decrease in accounts receivable	99,864	120,138
(Increase) decrease in other receivable	(97,159)	(204,044)
Increase (decrease) in borrowers' deposit	1,570	17,195
<b>Cash received from filing fees and services</b>	<b>697,353</b>	<b>10,035,188</b>
Facilities	(77,292)	(812,667)
Technology	(11,025)	(148,297)
General	(6,240)	(181,490)
Professional development	(2,495)	(21,965)
Communications & marketing	(60)	(3,162)
Travel & entertainment	-	(65)
Professional services	(18,231)	(78,427)
Electronic Resource Subscriptions (ERS)	(56,612)	(553,280)
(Increase) decrease in prepaid expenses	40,509	(118,581)
Increase (decrease) in accounts payable	(89,268)	(173,776)
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(220,714)</b>	<b>(2,091,710)</b>
Staff (payroll + benefits)	(355,326)	(4,135,253)
Increase (decrease) in payroll liabilities	(2,425)	2,049
Increase (decrease) in accrued sick and vacation liability	-	(27,404)
Increase (decrease) in OPEB liability	8,333	83,333
Increase (decrease) in net pension liability	8,333	83,333
<b>Cash payments to employees for services</b>	<b>(341,084)</b>	<b>(3,993,942)</b>
Contributions received	-	100,000
Net cash from operating activities	135,556	4,049,536
<b>Cash flow from capital and related financing activities</b>		
Library materials	(134,219)	(1,448,846)
Fixed assets	-	(40,953)
Capital - Work in Progress (WIP)	-	(7,065)
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	47,066	308,793
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>48,404</b>	<b>2,861,465</b>
Cash and cash equivalents, at beginning of period	16,446,590	13,633,529
<b>Cash and cash equivalents, at end of period</b>	<b>16,494,994</b>	<b>16,494,994</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	(26,530)	2,282,395
Adjustments for noncash effects:		
Depreciation	192,328	1,984,897
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	99,864	120,138
(Increase) decrease in other receivable	(97,159)	(204,044)
(Increase) decrease in prepaid expenses	40,509	(118,581)
Increase (decrease) in accounts payable	(89,268)	(173,776)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	(2,425)	2,049
Increase (decrease) in accrued sick and vacation liability	-	(27,404)
Increase (decrease) in borrowers' deposit	1,570	17,195
Increase (decrease) in OPEB liability	8,333	83,333
Increase (decrease) in net pension liability	8,333	83,333
Net cash from operating activities	<b>135,556</b>	<b>4,049,536</b>

LOS ANGELES COUNTY LAW LIBRARY

May 1, 2023 - May 31, 2023 (CHECKS)

Account No.: 108000

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 1	TAYLOR CLARK	REFUND	635.00	032782
	JEFFREY ARTHUR MONAHAN	REFUND	189.15	032783
	JANE IVETTE RUEDA GARCIA	REFUND	136.00	032784
	LINDA DENISE VASQUEZ	REFUND	140.00	032785
May 5	LEXISNEXIS CANADA INC	BOOKS	243.62	032786
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,014.00	032787
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	032788
May 11	JANINE LIEBERT	MILEAGE	56.44	032789
May 12	CASALINI LIBRI	BOOKS	548.32	032790
	OTTO HARRASSOWITZ	BOOKS	1,039.04	032791
	LEXISNEXIS CANADA INC	BOOKS	428.04	032792
	DIGITAL INSURANCE LLC	CONSULTING	1,400.00	032793
	METROLINK	TMP	385.00	032794
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	175.00	032795
	CALIFORNIA DEPARTMENT OF TAX	USE TAX	779.00	032796
May 18	COLANTUONO, HIGHSMITH	LEGAL	1,550.95	032797
	LANGUAGE PEOPLE INC	OTHER	280.00	032798
	OMAR SEBASTIAN ANORGA	REFUND	140.00	032799
	MELVIN ARMSTRONG JR	REFUND	140.00	032800
	ANI P AVAKIAN	REFUND	140.00	032801
	NEDA KETURAH BONI	REFUND	140.00	032802
	LAW OFFICES OF BUFFY LYN RONEY	REFUND	400.00	032803
	MICHAEL DUANE GOWING	REFUND	140.00	032804
	CINDY T GUNADI	REFUND	140.00	032805
	ARNEL B JALBUENA	REFUND	140.00	032806
	NANCY JUARBE	REFUND	140.00	032807
	EVAN ROBERT KOCH	REFUND	140.00	032808
	LUNA & GLUSHON	REFUND	400.00	032809
	DENISE A NARDI	REFUND	140.00	032810
	JAMES ANTHONY ODON	REFUND	140.00	032811
	FERESHTEH POURGHADIRI	REFUND	140.00	032812
	J DOUGLAS SMITH	REFUND	140.00	032813
	RANDALL GREGG STEVENS	REFUND	93.00	032814
	SULMEYER KUPETZ ET AL	REFUND	280.00	032815
	JOSEPH ARTHUR TANG	REFUND	140.00	032816
ROGER YUEN	REFUND	140.00	032817	
MICHAEL ZAIDERMAN	REFUND	140.00	032818	
May 24	SIGN SPECIALISTS CORPORATION	REPAIRS/MAINT	1,967.22	032819
	LIBROS CENTROAMERICANOS, INC	BOOKS	1,650.00	032820

16,807.99

LOS ANGELES COUNTY LAW LIBRARY

May 1, 2023 - May 31, 2023 (CHECKS)

Account No.: 108000

Page 2

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 26	LEXISNEXIS CANADA INC	BOOKS	428.21	032821
	COUNTY RECORDERS' ASSOCIATION	BOOKS	191.63	032822
	LEXISNEXIS CANADA INC	BOOKS	123.08	032823
	KIM D BLANCHARD	REFUND	125.00	032824
	CONNIE HUANG CHU	REFUND	140.00	032825
	GREGORY HOULE	REFUND	140.00	032826
	NEIGHBORHOOD LEG SERV OF LA CO	REFUND	400.00	032827
	SHIVA RAZIPOUR	REFUND	140.00	032828
	BEN B SAFYARI	REFUND	140.00	032829
	CHANEY M SHEFFIELD	REFUND	125.00	032830
May 30	ALEXANDRA VAZQUEZ-SHERMAN	REFUND	140.00	032831
	SCOTT D WU	REFUND	140.00	032832
	LUIS FELIPE CHAVES	REFUND	140.00	032833
	ROBERT MICHAEL CHENCINSKI	REFUND	140.00	032834
	SANDRA RENEE HERNANDEZ	REFUND	128.00	032835
	ADAM JASON KURLAND	REFUND	140.00	032836
	CHANDLER THAI	REFUND	140.00	032837
	WILLIAM JOHN VROOM	REFUND	140.00	032838
	MIN ZHUANG	REFUND	189.15	032839
	AFLAC REMITTANCE	CAFE PLAN-INSURA	478.83	032840
May 31	AMERICAN HERITAGE LANDSCAPE LP	REPAIRS/MAINT	450.00	032841
	BRCK INC	TELECOM	710.31	032842
	EX LIBRIS (USA) INC.	PREPAID EXP	1,484.08	032843
	GUARDIAN	PREPAID EXP	7,930.13	032844
	KONICA MINOLTA BUSINESS	COPY CENTER	1,105.97	032845
	CHARTER COMMUNICATIONS	TELECOM	55.00	032846
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	175.00	032847
	GERALD CHOY	Security Deposit Refun	140.00	032848
	MICHAEL DENHARTOG	Security Deposit Refun	125.00	032849
	RUSSELL HAMID D HARDINE	Security Deposit Refun	140.00	032850
JOSEPH FAYEZ HENEIN	Security Deposit Refun	140.00	032851	
NAREN MALCOLM HUNTER	Security Deposit Refun	76.00	032852	
LUCY CHUA LACOMBE	Security Deposit Refun	140.00	032853	
MINON MILLER	Security Deposit Refun	140.00	032854	
JAMES PATRICK PONCE	Security Deposit Refun	140.00	032855	
NATALIE RODRIGUEZ	Security Deposit Refun	140.00	032856	
RICHARD ALAN STEPHENS	Security Deposit Refun	140.00	032857	

33,338.17

LOS ANGELES COUNTY LAW LIBRARY  
May 1, 2023 - May 31, 2023 (CHECKS)  
Account No.: 102004

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 5	LA DEPT OF WATER & POWER	ELECTRIC/FIRE	12,175.38	V000190

12,175.38

LOS ANGELES COUNTY LAW LIBRARY  
 May 1, 2023 - May 31, 2023 (CHECKS)  
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 1	AMERICAN SOCIETY OF MECHANICAL	BOOKS	861.22	V007718
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,308.53	V007719
	JURIS PUBLISHING INC	BOOKS	105.48	V007720
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	839.49	V007721
	WEST ACADEMIC	BOOKS	68.99	V007722
	THOMSON REUTERS	BOOKS	1,024.92	V007723
	WILLIAM S HEIN & CO	BOOKS	490.55	V007724
	GOBI LIBRARY SOLUTIONS	BOOKS	1,100.39	V007725
	STAMPS.COM	DELIVERY & POSTAG	300.00	V007740
	SHERATON HOTEL	TRAVEL	671.07	V007757
May 5	LEXISNEXIS MATTHEW BENDER	BOOKS	582.99	V007726
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,271.71	V007727
	DATA TRACE PUBLISHING COMPANY	BOOKS	483.90	V007728
	JURIS PUBLISHING INC	BOOKS	105.48	V007729
	LAW JOURNAL PRESS	BOOKS	5,723.62	V007730
	PRACTISING LAW INSTITUTE	BOOKS	295.84	V007731
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	17,953.44	V007732
	UNITED NATIONS PUBLICATIONS	BOOKS	303.68	V007733
	THOMSON REUTERS	BOOKS	4,698.86	V007734
	ALTA FOODCRAFT	KITCHEN SUPPLIES	207.47	V007741
	NASA SERVICES	BLDG SVCS	597.65	V007742
	PAN AMERICAN PEST CONTROL CO	BLDG SVCS	374.00	V007743
	SECURITAS SECURITY	SECURITY	5,064.67	V007744
	AMAZON	CLEANING SUPPLIES	175.04	V007765
May 8	STAMPS.COM	DELIVERY & POSTAG	284.65	V007758
May 10	STAMPS.COM	DELIVERY & POSTAG	24.99	V007759
May 11	AMERICAN ASSOCIATION	REGISTRATION	795.00	V007760
May 12	BLUE 360 MEDIA LLC	BOOKS	154.70	V007745
	LEXISNEXIS MATTHEW BENDER	BOOKS	1,028.74	V007746
	GEORGE T BISEL COMPANY	BOOKS	127.95	V007747
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,269.11	V007748
	DATA TRACE PUBLISHING COMPANY	BOOKS	241.95	V007749
	INGRAM LIBRARY SERVICES	BOOKS	276.17	V007750
	NEW JERSEY LAW JOURNAL	BOOKS	328.50	V007751
	PRACTISING LAW INSTITUTE	BOOKS	1,253.33	V007752
	UNITED NATIONS PUBLICATIONS	BOOKS	158.42	V007753
	THOMSON REUTERS	BOOKS	87,309.57	V007754
	GOBI LIBRARY SOLUTIONS	BOOKS	1,322.50	V007755
	CORODATA	BLDG SVCS	60.82	V007761

139,328.08

LOS ANGELES COUNTY LAW LIBRARY

May 1, 2023 - May 31, 2023 (CHECKS)

Account No.: 102001

Page 2

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 16	ISOLVED BENEFIT SERVICES	HR BENEFIT ADMIN	82.69	V007762
	SECURITAS SECURITY	SECURITY	4,437.10	V007763
May 18	LEXISNEXIS MATTHEW BENDER	BOOKS	33,326.66	V007766
May 19	SECURITAS SECURITY	SECURITY	4,442.69	V007767
	ALBANYFASTENERS.COM	EQUIP (<3K)	28.72	V007829
May 24	CHERRY PICK CAFE	SPECIAL EVENTS EX	147.95	V007788
	NATIONAL OFFICE LIQUIDATORS	CAPITAL WIP	6,433.45	V007798
May 25	AMERICAN LEGAL PUBLISHING	BOOKS	287.00	V007768
	LEXISNEXIS MATTHEW BENDER	BOOKS	75.60	V007769
	CASTLE PUBLICATIONS	BOOKS	1,618.96	V007770
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	483.99	V007771
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	455.06	V007772
	KANSAS JUDICIAL COUNCIL	BOOKS	95.00	V007773
	PRACTISING LAW INSTITUTE	BOOKS	268.74	V007774
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,608.01	V007775
	WEST ACADEMIC	BOOKS	61.32	V007776
	THOMSON REUTERS	BOOKS	9,483.82	V007777
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	148.00	V007813
	May 26	AMERICAN ASSOCIATION	MEMBERSHIP DUES	965.00
SOUTHERN CALIF ASSOC OF LAW LIBRARY		MEMEBERSHIP DUE	120.00	V007789
May 28	LEXISNEXIS MATTHEW BENDER	BOOKS	2,499.00	V007779
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,582.21	V007780
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,803.62	V007781
	PRACTISING LAW INSTITUTE	BOOKS	251.49	V007782
	CITY OF THOUSAND OAKS	BOOKS	39.51	V007783
	THOMSON REUTERS	BOOKS	170.82	V007784
	STATE BAR OF WISCONSIN	BOOKS	57.35	V007785
	WILLIAM S HEIN & CO	BOOKS	2,347.04	V007786
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	77.62	V007814

228,643.81



LOS ANGELES COUNTY LAW LIBRARY  
 May 1, 2023 - May 31, 2023 (WARRANTS)  
 Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 3	ELDER LAW & DISABILITY RIGHTS ** VOIDED *****	OTHER	0.00	TS00328710
May 15	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	11,149.14	TS00329104

11,149.14

**MEMORANDUM**

**DATE:** June 28, 2023

**TO:** Board of Law Library Trustees

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

**RE:** Approval of Revised Job Description for Executive Assistant (Administration)

**INTRODUCTION AND SUMMARY**

The Administrative Executive Assistant is now an open position at the Law Library with recruitment underway. Before filling the position, Staff would like to make updates to the job description within the job responsibilities section. The changes are consistent with the actual duties performed. This position is not union represented.

The attached job description reflects these proposed changes, in redline format. Once a job description is approved, the Law Library will complete recruitment for the position.

**RECOMMENDATION**

Staff recommends that the Board approve the attached updated job description.



# LA LAW LIBRARY JOB DESCRIPTION

<b>Title:</b>	<b>Executive Assistant</b>
<b>Department:</b>	<b>Executive Office</b>
<b>Focus:</b>	<b>Administration and Board of Trustees Support <del>Human Resources</del></b>
<b>Reports to:</b>	<b>Executive Director</b>
<b>Position Supervised:</b>	<b>None</b>
<b>FLSA Status:</b>	<b>Non-Exempt</b>
<b>Salary Grade:</b>	<b>4</b>
<b>Union Status:</b>	<b>Ineligible for Representation</b>
<b>Effective Date:</b>	

## Position Summary

The Executive Assistant provides management support and direct, confidential assistance to the Executive Management Team and the Board of Trustees. Provides support for projects, programs and activities of the Executive Director and Executive Management Team. ~~Is responsible for specific aspects of human resources, including administering the Law Library's group benefits plans and programs.~~ May serve as the initial point of contact for both internal and external services.

## Responsibilities and Duties

Responsibilities are divided into the following areas: Executive Office, Board of Trustees, Statistics, and Other.

Executive Office

- Provide administrative support for management projects, programs and activities
- Participate in meetings and submit suggestions for follow up activities, as required
- Review, organize and maintain administrative files, including vendor contract files
- Maintain library-wide, as well as departmental, policies and procedures
- Manage historical records, develop and implement retention schedules and archive activities for administrative and Board records
- Maintain executive and staff schedules; monitor calendars and establish daily schedule of appointments and meetings for Executive team
- Monitor meetings; provide follow up for visitors and activities
- Support executive and professional staff meeting attendance
- Assist with Library events, planning and coordination of volunteers
- Track Patron Comment Forms and assist in researching and drafting responses
- Prepare reimbursement forms for Executive team
- Prepare correspondence; draft letters and memoranda

- Prepare conflict of interest statement forms for distribution to required filers and timely submission of completed forms
- Prepare regular governmental filings for Executive Director review and signature

#### Board of Trustees

- Maintain schedule for regular and special meetings
- Prepare draft meeting materials, including agendas and minutes, for ED approval and distribution to Board
- Monitor member terms; prepare appointment and reappointment correspondence
- Prepare new Board member orientation packets
- Maintain Board member contact information
- Monitor ethics training requirements
- Prepare update reports for the Board of Supervisors (meeting attendance, annual reports, etc.)
- Maintain historical records of the Board of Trustees, including minutes, agendas and staff reports

#### Statistics

- Coordinate collection of monthly statistics from all areas of the Library
- Prepare monthly, quarterly and annual reports for the Executive Director and Board of Trustees
- Provide analysis, recommendation and options for data gathering

#### Human Resources

##### Staff

- Monitor professional association memberships, including staff participation, list-servs, newsletters, and journals
- Manage travel and meeting schedules and reimbursement requests
- Participate in planning and preparation of quarterly all-staff meetings
- Provide input and assistance with intranet news, forms, calendars and other postings

##### Other Responsibilities

- Assist and support the Facilities Team regarding events and rentals (including room rentals, special events, catering, etc.)
- Participate in library-wide projects and programs
- Keep executive staff advised of announcements, deadlines and upcoming events
- Assist other executive staff as needed
- Other duties as required

### Position Qualifications

#### Required

- Minimum of two (2) years demonstrated HR Generalist experience or equivalent
- Associates degree or equivalent

- Effective written and oral communication skills
- Strong attention to detail
- Ability to take initiative, and to work both independently and as part of a team
- Ability to maintain confidentiality and communicate effectively and sensitively in a diverse workforce population
- Excellent problem solving and interpersonal skills
- Ability to multi-task and manage multiple projects and priorities simultaneously
- Ability to organize and manage assignments in order to meet deadlines and goals
- Ability to work under tight deadlines
- Ability to collaborate with executive staff to meet the needs of the organization
- Adapt quickly to change and effectively manage new challenges
- Proficient knowledge of Microsoft Office 2010/2013 (Outlook, Word, Excel, PowerPoint)
- Basic knowledge of Adobe or other PDF create/edit software

Preferred

- Bachelor degree
- Experience in a confidential position
- Experience in HR administration
- Experience working for a public agency
- Knowledge of executive office best practices

**Work Environment**

Will be working in a busy office environment.

**Physical Abilities Required**

- Lifting ability: Light, under 15 lbs. on a regular basis.
- Sitting at a desk: short time, 30 minutes and/or medium, 60-120 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 120+ min. may be required.
- Extensive use of a computer, keyboard, and mouse.

**Reasoning and Mental Abilities Required**

- Use planning and evaluation skills to develop successful strategies and tactics
- Make sound decisions and set goals based on available information to evaluate situations and requirements to plan and adjust work accordingly.
- Projects accurate future occurrences based on current or historic data.

## Approvals

\_\_\_\_\_  
Immediate Supervisor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Senior Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Human Resources

\_\_\_\_\_  
Date

\_\_\_\_\_  
Executive Director

\_\_\_\_\_  
Date

### Statement of Employee

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

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_

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

**MEMORANDUM**

**DATE:** June 28, 2023

**TO:** Board of Law Library Trustees

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

**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, 2023. 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 discussed above, Guardian, in support of small business clients, has agreed to a rate pass (0% increase) on all lines of coverage. Brecher indicated that if we were to solicit additional bids, carriers would 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. Accordingly, the Law Library did not request that Brecher solicit additional bids,

*Life Insurance:* The Law Library previously expanded benefits to include life insurance for part-time employees. However, Brecher has been unable to identify a group life insurance policy that would cover 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.

**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, 2023 - July 31, 2024**



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>
College Tuition Benefit Annual Statement	1
Renewal Rates At-a-Glance	5

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





### An Important Update on our College Tuition Benefit Program

A key element of our Group Benefits strategy is to enhance and expand our portfolio of products and services to support the well-being of our members. As part of this focus, we also continually evaluate our existing products and services, measuring their impact and seeing how well they align with our Purpose and strategy.

After an analysis of our current benefit offerings, we have decided to remove the College Tuition Benefit (CTB) from our portfolio and sharpen our focus to designing and delivering benefit solutions that meet the larger needs of our diverse customer base.

With this change:

- CTB will be removed from any of your aligned Guardian coverage(s) at your next **plan anniversary**. There is no action required on your part.
- After your next **plan anniversary**, employees registered with CTB will no longer accrue new Tuition Reward points. However, any earned Tuition Rewards points will not expire.
- Registered employees existing College Tuition accounts will remain active, and employees will continue to receive communications from SAGE if they have elected to do so.
- Registered employees can view their accounts, including reward balances and registered students at <https://www.tuitionrewards.com>
- Employees wishing to register and access their earned Tuition Rewards can do so by completing the following steps no later than 90 days after your upcoming anniversary date.
  - Go to <https://registration.collegetuitionbenefit.com//?ref=guardian>
  - User ID is your Guardian Group Plan Number
  - Password is Guardian
- Please share this information with your plan participants using the attached slip-sheet

If you are interested in continuing to offer College Tuition Benefit as part of your benefit package, please contact SAGE (CTB vendor) for the CTB Select direct purchase option by going to: <https://ctbselect.collegetuitionbenefit.com/hidden/sign-up/> or a SAGE team member can be reached at [ctbselect@collegetuitionbenefit.com](mailto:ctbselect@collegetuitionbenefit.com)

For questions about your existing Guardian College Tuition Benefit offering, please contact [admin@collegetuitionbenefit.com](mailto:admin@collegetuitionbenefit.com)

If you have questions about this notice, please contact us at 1-800- 627-4200.

Thank you for choosing Guardian. We are committed to providing you and your employees with access to quality benefit offerings that support and drive wellness and appreciate your business.



# An important update on our college savings program

Guardian's Group Benefits strives to enhance and expand our portfolio of products and services to support the well-being of our members. As part of this focus, we continually evaluate our existing products and services, measuring their impact and assessing their alignment with our purpose and strategy. After careful analysis, we have decided to discontinue the College Tuition Benefit (CTB) program as of December 31, 2022.



## With this update

- CTB will be removed from aligned Guardian coverages on your next plan anniversary.
- After your next anniversary date, employees registered for CTB will no longer accrue new Tuition Rewards Points.
- Any accrued Tuition Rewards Points for registered members will not expire.
- CTB accounts for employees registered in the program will remain active. Registered employees will continue to receive communications from CTB if they have elected to do so.

## How to access accrued CTB Tuition Rewards Points

- Registered employees can continue to view and manage their accounts, as they do today.
- Employees not currently registered, must do so by completing the following steps within 90 days post their group anniversary date.
  - Go to <https://registration.collegetuitionbenefit.com//?ref=guardian>
  - Click on register
  - User ID is your Guardian Group Plan Number
  - Password is Guardian

**For questions about the College Tuition Benefit offering, please contact SAGE directly at [admin@collegetuitionbenefit.com](mailto:admin@collegetuitionbenefit.com)**

The Guardian Life Insurance  
Company of America  
[guardianlife.com](http://guardianlife.com)

New York, NY

2022-133985 (Exp. 2/24)

College Tuition Benefit is available for Guardian Dental, Vision with Davis Vision Network, Hospital Indemnity, LTD, STD, Life, Critical Illness, Cancer and Accident insurance until December 31, 2022. Some plan exclusions may apply. The Tuition Rewards program is provided by SAGE CTB, LLC. Guardian does not provide any services related to this program. SAGE CTB, LLC is not a subsidiary or an affiliate of Guardian. Guardian reserves the right to discontinue the College Tuition Benefit program at any time without notice. College Tuition Benefit is not an insurance benefit and may not be available in all states.

## Renewal Rates At-a-Glance

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

DENTAL PLAN RATES - CHOICE PLAN					
Tier	Enrolled Employees	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	43	\$62.21	\$32,100	\$62.21	\$32,100
EE & SP	15	\$113.25	\$20,385	\$113.25	\$20,385
EE & CH	6	\$143.18	\$10,309	\$143.18	\$10,309
FAMILY	6	\$194.27	\$13,987	\$194.27	\$13,987
<b>TOTAL</b>	<b>70</b>		<b>\$76,782</b>		<b>\$76,782</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	28	\$12.42	\$4,173	\$12.42	\$4,173
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>40</b>		<b>\$7,924</b>		<b>\$7,924</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
\$222,813	\$0.190/\$100	\$5,080	\$0.190/\$100	\$5,080

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	\$1,145,000	\$0.120/\$1000	\$1,649	\$0.120/\$1000	\$1,649

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	\$1,145,000	\$0.020/\$1000	\$275	\$0.020/\$1000	\$275

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



## Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES (Continued)		
EMPLOYEES	CURRENT	RENEWAL
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		
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	\$1,530,000	\$0.032/\$1000	\$588	\$0.032/\$1000	\$588
SPOUSE	\$200,000	\$0.032	\$77	\$0.032	\$77
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.

## Action Needed For Your Guardian Coverage

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### Renewal Census Required

In order to meet our contractual renewal notice deadline, your plan was renewed based upon the most recent census information we had on file. However, it is important that we maintain accurate salary and census information. Please take this crucial step now to ensure employees receive the maximum coverage they are entitled to under any Guardian salary-based programs.

We have an easy and secure way to view and update employees' salaries using our Enrollment Mapping and Management Application (EMMA). Simply follow the steps below.

#### Viewing Salary Census Report:

You can find a report of current employees and their salaries by visiting EMMA.

1. Navigate to <https://signin.guardianlife.com/signin>
2. Go to the Members tab
3. Choose the Update multiple members page
4. Click the Launch EMMA button
5. Click Start the download process
6. Click Salary census and enter the date range that you would like to include and click download.

#### Updating Employees' Salaries:

You can update multiple salaries by simply uploading an updated census back into EMMA. Follow the above steps to Launch EMMA then click Start the upload process, select Salary census and then Continue. EMMA will then walk you through any additional steps needed.

# AGENDA ITEM 4

## DISCUSSION ITEMS

- 4.1 Review of FY2024 Property & Liability Insurance Estimates and Authorization to Bind Coverage
- 4.2 Approval of Operating and Capital Expenditures Budget for Fiscal Year 2023-2024

**MEMORANDUM**

**DATE:** June 28, 2023

**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, 2023. This coverage is currently provided through 5 different carriers and it includes: General Liability, Property, Difference in Conditions (Earthquake/Flood), Cyber Liability and Crime.

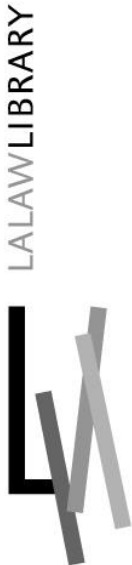
Our broker has approached many of the same carriers as in previous years, with the same terms of coverage and has received quotes.

Due to ongoing COVID-19 impacts on the insurance market, we did not received firm quotes or indications from incumbent carriers until mid-June. Unfortunately, the quotes received increase the overall insurance cost by \$221K (62%) if we renew with same carriers, limits, and deductibles. However, we discussed a number of options with our broker that can reduce (or increase) the cost. Following is a discussion of those options.

**DISCUSSION**

**Option 1** – Renew with incumbent carrier, same limits, and same deductibles (not recommended):

2023-2024 Law Library Premium Summary							
Line of Coverage	Limit*	Deductible	Current Carrier	Expiring Premium	Quote	Var (\$)	Var (%)
General Liability	\$25M	\$50K	PRISM	96,899	143,978	47,079	
Property	\$100M	\$25K	SPIP	96,069	113,612	17,543	
DIC	\$30M	5%/\$100k Min					
Primary \$10M	\$10M		Lloyd's of London/Lexington	95,334	126,984	31,650	
\$5M xs \$10M	\$5M		Markel		51,590	51,590	
\$5M xs \$15M	\$5M		Arch		41,272	41,272	
\$10M xs \$20M	\$5M	Min.	Catalytic	53,157	83,869	30,712	
Cyber Liability	\$18M	\$50k	PRISM	6,000	7,364	1,364	
Crime	\$1M	\$2.5K	ACIP	1,390	1,458	68	
			<b>Total</b>	<b>348,849</b>	<b>570,127</b>	<b>221,278</b>	<b>63%</b>



- 63% increase from expiring premium.
- With an estimated overall increase in payroll for FY2024, general liability (GL) is increasing by \$47K.
- Current weather-related events have negatively affected the DIC market. For the library, this represents a \$155K increase from expiring premiums.

**OPTION 2** – Separate GL, Property, Cyber from PRISM/SPIP and renew with Hartford, CAN, Chubb, Hiscox, Beazley with same limits/deductibles (not recommended):

2023-2024 Law Library Alternate Premium Summary							
Line of Coverage	Limit*	Deductible	Current Carrier	Expiring Premium	Quote	Var (\$)	Var (%)
General Liability	\$1M/\$2M	\$50K	Hartford Accident & Indemnit	96,899	22,763	-74,136	
Auto	\$1M		Trumbull Insurance Co		1,427	1,427	
Umbrella	\$5M xs \$1M		Hartford Casualty Insurance Co		5,177	5,177	
Excess Umbrella	\$4M xs \$6M		Hiscox		10,000	10,000	
Excess Umbrella	\$15M xs \$10M		CNA		20,000	20,000	
Property	\$68,543,313	\$50K	Hartford Fire Insurance Co.	96,069	72,578	-23,491	
Employment Practices/D&O	\$3M	\$250k/\$50k	Chubb		75,000	75,000	
DIC	\$30M	5%/\$100k Min				0	
Primary \$10M	\$10M		Lloyd's of London/Lexington	95,334	126,984	31,650	
\$5M xs \$10M	\$5M		Markel		51,590	51,590	
\$5M xs \$15M	\$5M		Arch		41,272	41,272	
\$10M xs \$20M	\$5M	Min.	Catalytic	53,157	83,869	30,712	
Cyber Liability	\$2M	\$100k	Beazley	6,000	75,000	69,000	
Crime	\$1M	\$2.5K	ACIP	1,390	1,458	68	
<b>Total</b>				<b>348,849</b>	<b>587,118</b>	<b>238,269</b>	<b>68%</b>

- 68% increase from expiring premium.
- Separating GL from PRISM will force us to restructure this coverage will force us to approach other carriers to build the current \$25M limit and coverage under PRISM. The biggest increase would come from a stand-alone Employment Practices/D&O program and Cyber Liability.

**OPTION 3** – Separate Property from PRISM and renew with Hartford. No changes to all other lines of coverages including limits/deductibles (not recommended):

2023-2024 Law Library Premium Summary							
Line of Coverage	Limit*	Deductible	Current Carrier	Expiring Premium	Quote	Var (\$)	Var (%)
General Liability	\$25M	\$50K	PRISM	96,899	143,978	47,079	
Property	68,543,313	\$50K	Hartford Fire Insurance Co.	96,069	72,578	-23,491	
DIC	\$30M	5%/\$100k Min					
Primary \$10M	\$10M		Lloyd's of London/Lexington	95,334	126,984	31,650	
\$5M xs \$10M	\$5M		Markel		51,590		
\$5M xs \$15M	\$5M		Arch		41,272		
\$10M xs \$20M	\$5M	Min.	Catalytic	53,157	83,869	30,712	
Cyber Liability	\$18M	\$50k	PRISM	6,000	7,364	1,364	
Crime	\$1M	\$2.5K	ACIP	1,390	1,458	68	
<b>Total</b>				<b>348,849</b>	<b>529,093</b>	<b>180,244</b>	<b>52%</b>

- 52% increase from expiring premium.
- Separating Property from PRISM will increase our deductible from \$25K to \$50K and reduce our limit from \$100M to \$68,543,313. The \$68M amount reflects the current estimated value of the building at \$56M, personal property at \$9M and other costs at \$3M.



**OPTION 4** - Separate Property from PRISM and reduce DIC (earthquake) limit from \$30M to \$15M. No changes to other lines of coverages including limits/deductibles (recommended):

2023-2024 Law Library Premium Summary							
Line of Coverage	Limit*	Deductible	Current Carrier	Expiring Premium	Quote	Var (\$)	Var (%)
General Liability	\$25M	\$50K	PRISM	96,899	143,978	47,079	
Property	68,543,313	\$50K	Hartford Fire Insurance Co.	96,069	72,578	-23,491	
DIC	\$30M	5%/\$100k Min					
Primary \$10M	\$10M		Lloyd's of London/Lexington	95,334	126,984	31,650	
\$5M xs \$10M	\$5M		Markel		51,590		
\$5M xs \$15M	\$5M		Arch				
\$10M xs \$20M	\$5M	Min.	Catalytic	53,157		-53,157	
Cyber Liability	\$18M	\$50k	PRISM	6,000	7,364	1,364	
Crime	\$1M	\$2.5K	ACIP	1,390	1,458	68	
			<b>Total</b>	<b>348,849</b>	<b>403,952</b>	<b>55,103</b>	<b>16%</b>

- 16% increase from expiring premium.
- The Possible Max Loss (PML) report estimates that in a 1/250 year event the Library’s potential loss is \$14M. Using this information, our broker was comfortable making this recommendation. The PML report is attached for the Board’s consideration and review.
- See OPTION 3 for Property impact details.
- This option is the most sensitive to our current budget situation

**OPTION 5** - Reduce DIC (earthquake) limit from \$30M to \$15M. No changes to other lines of coverages including limits/deductibles (not recommended)

2023-2024 Law Library Premium Summary							
Line of Coverage	Limit*	Deductible	Current Carrier	Expiring Premium	Quote	Var (\$)	Var (%)
General Liability	\$25M	\$50K	PRISM	96,899	143,978	47,079	
Property	\$100M	\$25K	SPIP	96,069	113,612	17,543	
DIC	\$30M	5%/\$100k Min					
Primary \$10M	\$10M		Lloyd's of London/Lexington	95,334	126,984	31,650	
\$5M xs \$10M	\$5M		Markel		51,590		
\$5M xs \$15M	\$5M		Arch				
\$10M xs \$20M	\$5M	Min.	Catalytic	53,157		-53,157	
Cyber Liability	\$18M	\$50k	PRISM	6,000	7,364	1,364	
Crime	\$1M	\$2.5K	ACIP	1,390	1,458	68	
			<b>Total</b>	<b>348,849</b>	<b>444,986</b>	<b>96,137</b>	<b>28%</b>

- 28% increase from expiring premium.
- See OPTION 4 for DIC impact details.
- For additional savings without compromising the Library’s insurance program staff and broker recommend option 4.

**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 \$4K stipend for employee safety trainings, which we have used.

### **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. While coverage is recommended, the amount is dependent on whether/how the Law Library would rebuild in the event of a catastrophic event and also the likelihood of FEMA funding to support those efforts. As noted above, our broker has provided estimates indicating that a \$15M coverage amount is reasonable (though not ideal).

### **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 \$7M limit places the Library in a stronger 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 36%.

### **RECOMMENDATION**

Staff and broker recommend option 4.

Should the Board wish to obtain additional information or want further discussion, the Board also has the option of authorizing Staff to bind coverage at the lower amounts/higher deductibles and revisiting this agenda item at a future meeting.

Attached

1. Alliant's PML report





# Brown & Riding

**Los Angeles County Law Library**

## **Earthquake/EQSL and Flood Probable Loss Report**

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Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

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## Table of Contents

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### Contents

EXECUTIVE SUMMARY .....	4
PORTFOLIO CHARACTERISTICS .....	4
LOSS ANALYSIS .....	5

Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

Brown and Riding uses, AIR Worldwide's Touchstone in providing fully probabilistic loss estimation for individual locations and portfolios. Loss estimates include a full probability distribution of losses, including average annual expected loss and probable maximum loss (PML) from catastrophe events.

#### **DESCRIBING SPECIFIC AVERAGE ANNUAL LOSS**

The following exhibits show the long-term average loss potential. These values are calculated by adding all of the simulated losses and then dividing by the number of years simulated. The values reflect the amount of loss for Los Angeles County Law Library's portfolio, *on average*, over a period of many years. Significant events may not happen every year; thus it is important to emphasize that the average annual loss presented here is a *long-term* expected loss.

#### **DESCRIBING SPECIFIC RETURN PERIOD OR EXCEEDANCE PROBABILITY LOSSES**

The following exhibits show the estimated probability distributions of annual occurrence losses and annual aggregate losses. These distributions represent the range of possible losses and the relative likelihood of various levels of loss.

An annual occurrence loss is the largest loss caused by a single simulated event in a given year. The probability distribution of annual occurrence losses displays the probability of experiencing losses of specified amounts resulting from a single event in a given single year. These distributions may help in making decisions regarding individual occurrence limits and retentions for catastrophe insurance.

An annual aggregate loss is the sum of the losses caused by all simulated events in a given single year. The probability distribution of annual aggregate losses displays the probability of experiencing aggregate losses of specified amounts resulting from all events in a given single year. These distributions may help in making decisions regarding limits and deductibles for catastrophe insurance.

In the tables, probabilities of exceedance are expressed as return periods, which may be interpreted as follows.

#### **Term**

#### **Definition**

Average Annual Loss (AAL)

The long-term average loss, either occurrence or aggregate. It is calculated by summing either the maximum occurrence or aggregate losses for all the simulated years and then dividing by the number of years simulated.

N-year Loss (Exceedance Probability/ Return Period)

Probability of exceedance,  $[1/N]$ . The loss likely to be equaled or exceeded  $[1/N*100]$  percent of the time, or in one year out of every N. It represents the  $[(1-1/N)*100]$ th percentile of the annual loss distribution. In a [number of years]-year simulation, it is the [number of years/N]th worst simulated loss.

Example:

250-year loss: Probability of exceedance, 0.004. The loss likely to be equaled or exceeded 0.4 percent of the time, or in one year out of every 250. It represents the 99.6th percentile of the annual loss distribution. In a 10,000-year simulation, it is the 40th worst simulated loss.

**Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.**

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## EXECUTIVE SUMMARY

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Los Angeles County Law Library's portfolio consists of **2 Buildings** representing **\$70,633,577 of total insured value (TIV)**. In this report, Touchstone analyzes these exposures for **Earthquake/EQSL and Flood** and determines estimates of potential losses.

- **The ground up average annual loss (AAL) for the portfolio is \$200,048**
- **The 250-year (0.40% Exceedance Probability) ground up event loss is \$14,833,930**
- **The 500-year (0.20% Exceedance Probability) ground up event loss is \$26,297,913**

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## PORTFOLIO CHARACTERISTICS

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**Coverage:** TIV consists of Building, EDP and Time Element.

**Construction:** 100% of the portfolio is Reinforced Concrete.

**Occupancy:** 100% of the portfolio is General Commercial.

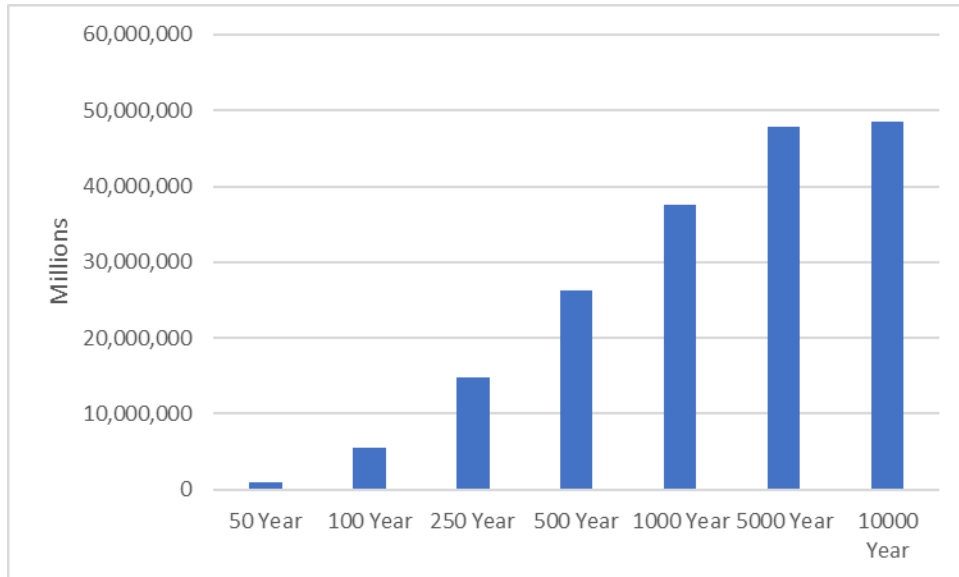
Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

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## LOSS ANALYSIS

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**Figure 1 displays a summary of loss projections at selected return periods.**



**Table 1 - Loss Projections at Selected Exceedance Probabilities (Annual Aggregate)**

Selected Return Periods	Ground Up Loss
AAL	200,048
100 Year	5,490,272
250 Year	14,833,930
500 Year	26,297,913

**NOTE:** All loss exhibits include Demand Surge.

Probable Loss results shown in this report are solely based on AIR's scientific data combined with structure characteristics provided to Brown & Riding. These reports are for informational purposes only, and the information herein is provided "as is" with no representations or warranties of any kind.

**MEMORANDUM**

**DATE:** June 28, 2023

**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 2023-2024

**INTRODUCTION**

Staff is requesting that the Board of Trustees formally approve the FY2024 Budget. Except as noted below, the budget is as recommended by the FY2023 Budget Committee and previously submitted at the Board’s May 24, 2023 (cancelled) regular meeting. The Staff report from the May meeting is attached for your convenience. (As a reminder, the full May Board packet, can be found here:

[https://www.lalawlibrary.org/pdfs/Agenda\\_20230524.pdf](https://www.lalawlibrary.org/pdfs/Agenda_20230524.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***

The recommendation to approve the budget is based upon a few key underlying principles:

1. The COVID-19 pandemic continues to have repercussions and 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 \$2.6M.
  - b. The proposed capital budget anticipates spending \$1.6M from reserves. However, the capital budget includes more than \$1.5M deferred from fiscal years 2014 through 2023, with all 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 \$3.7M for FY2024, with nearly all of that funded from OTF monies received in the past few years and set aside to fund ongoing operating costs.
4. Civil filings have varied considerably in recent years leading us to budget conservatively for fiscal year 2024. Civil filing fees are therefore projected to come in at the same level as FY2023 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 cancelled Board meeting include:

- \$12K increase in worker's comp expense resulting from a State Fund audit of the 2022-23 policy year. However, more favorable rates from Chubb, our new carrier, should avoid any similar additional cost for the 2023-24 policy year.
- \$55K increase in P&L insurance expense from expiring premiums based on most recent quotes. However, this could be revised up depending on the option the Board selects for the 2023-24 policy renewal period.
- \$8K decrease in combined dental, vision, life, disability Guardian insurance expense resulting from a rate pass.
- \$14K+ increase in salaries expense resulting from retirements, new hires and other adjustments. (Note: this does not include any raise or bonus for the FY24 year. That result will be factored in at the time of approval of a new MOU.)

### ***State General Fund Revenue***

As you are aware, the Law Library has been working with CCCLL to secure supplemental State funding for county law libraries statewide. Although the FY22 and FY23 budgets each included a \$16.5 million appropriation for County Law Libraries, unfortunately, no allocation has been made for County Law Libraries in the FY24 budget. We have been told that there is a possibility that the State will revisit the budget in the Fall once tax revenues that were deferred due to emergency extensions are known. We will continue to advocate for State funding for County Law Libraries, but we cannot count on any supplemental funding for the coming fiscal year.

### ***Cost of Pay Adjustments***

The law Library has now received OTF from the State 4 times starting in FY19. 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 4 rounds of funding has made this method of tracking less useful. Instead, as a more useful and transparent measure, we now present 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 FY24 the budgeted cost of payroll expenditures is \$5.8M, resulting in an additional cost of \$1.7M over FY19 costs. These costs are budgeted in the OTF portion of the budget, and will be offset against past OTF received.

**RECOMMENDATION**

Staff recommends that the Board of Trustees approve the proposed budget for FY2024 (including Income and Expense Operations Summary, Cash Flow, and Capital Projects).



				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
<b>Summary:</b>										
<b>Income</b>										
L.A. Superior Court Fees	7,394,973	6,659,012	6,503,138	6,700,000	7,158,209	0	7,200,000	0	41,791	0.6%
Interest	181,830	57,957	72,075	90,127	241,679	0	396,809	0	155,129	64.2%
Parking	534,848	284,242	555,429	516,000	50,425	0	0	0	(50,425)	-100.0%
Library Services	503,906	391,877	488,373	498,539	571,764	0	500,281	0	(71,483)	-12.5%
Total Income	8,615,557	7,393,087	7,619,014	7,804,666	8,022,078	0	8,097,090	0	75,012	0.9%
<b>Expense</b>										
Staff	4,681,213	4,551,847	2,039,850	5,943,959	4,135,115	1,089,608	4,202,326	1,697,589	67,212	1.6%
Library Materials	1,844,791	1,933,780	1,853,567	2,263,467	2,181,028	21,700	2,313,438	61,000	132,411	6.1%
Library Materials Transferred to Assets	(1,844,791)	(1,933,780)	(1,853,567)	(2,263,467)	(2,181,028)	(21,700)	(2,313,438)	(61,000)	(132,411)	6.1%
Electronic Resource Subscriptions (ERS)	552,484	658,164	654,147	687,601	687,601	14,750	711,066	29,795	23,466	3.4%
Facilities	793,770	832,399	917,105	1,027,270	1,054,173	0	1,134,839	0	80,666	7.7%
Technology & Data	145,860	146,469	168,109	238,883	229,221	1,250	289,921	0	60,700	26.5%
General	150,971	53,949	162,722	104,179	68,645	33,070	62,306	21,204	(6,339)	-9.2%
Professional Development	20,376	10,327	15,614	34,264	26,825	6,353	24,602	14,079	(2,223)	-8.3%
Communications & Marketing	10,879	2,053	645	36,966	4,874	2,150	14,954	54,998	10,080	206.8%
Travel & Entertainment	269	108	46	602	230	0	356	0	127	55.1%
Professional Services	87,345	46,763	64,291	152,661	79,370	17,328	55,460	91,168	(23,910)	-30.1%
Depreciation	2,588,465	2,502,331	2,448,860	2,416,160	2,400,795	0	2,408,265	0	7,470	0.3%
Total Expenses	9,031,633	8,804,410	6,471,388	10,642,544	8,686,849	1,164,509	8,904,096	1,908,833	217,247	2.5%
<b>Net Income (Loss)</b>	<b>(416,076)</b>	<b>(1,411,323)</b>	<b>1,147,626</b>	<b>(2,837,879)</b>	<b>(664,771)</b>	<b>(1,164,509)</b>	<b>(807,006)</b>	<b>(1,908,833)</b>	<b>(142,235)</b>	<b>21.4%</b>
Investment Gain (Loss) <sup>1</sup>	208,736	2,441	(63,326)	10,000	31,870	0	10,000	0	(21,870)	-68.6%
Extraordinary Income	0	1,354,174	3,175,330	3,000,000	0	3,745,798	0	0	0	0.0%
Extraordinary Expense	0	0	0	200,000	0	200,000	0	0	0	0.0%
Net Income Including Extraordinary Items	(207,340)	(54,709)	4,259,629	(27,879)	(632,902)	2,381,290	(797,006)	(1,908,833)	(164,105)	25.9%
<b>Capitalized Expenditures</b>	<b>0</b>	<b>23,804</b>	<b>309,975</b>	<b>1,693,175</b>	<b>0</b>	<b>1,038,635</b>	<b>12,000</b>	<b>1,656,000</b>	<b>12,000</b>	<b>0.0%</b>
<b>Net Income After CapEx</b>	<b>(207,340)</b>	<b>(78,513)</b>	<b>3,949,655</b>	<b>(1,721,054)</b>	<b>(632,902)</b>	<b>1,342,654</b>	<b>(809,006)</b>	<b>(3,564,833)</b>	<b>(176,105)</b>	<b>27.8%</b>

				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
<b>Detailed Budget:</b>										
<b>Income:</b>										
L.A. Superior Court Fees	7,394,973	6,659,012	6,503,138	6,700,000	7,158,209	0	7,200,000	0	41,791	0.6%
Interest:										
Interest - LAIF	7,665	2,122	1,460	1,219	6,292	0	7,859	0	1,567	24.9%
Interest - General Fund	168,469	54,027	68,841	87,000	230,469	0	384,000	0	153,531	66.6%
Interest - Deposit Fund	5,696	1,808	1,773	1,908	4,919	0	4,950	0	31	0.6%
Subtotal	181,830	57,957	72,075	90,127	241,679	0	396,809	0	155,129	64.2%
Parking:										
Parking	534,848	284,242	555,429	516,000	50,425	0	0	0	(50,425)	-100.0%
Subtotal	534,848	284,242	555,429	516,000	50,425	0	0	0	(50,425)	-100.0%
Library Services:										
Annual Designation Fee	1,966	2,486	2,129	1,800	1,717	0	2,011	0	294	17.1%
Annual Members Fee	156,162	109,691	192,380	197,602	270,233	0	197,066	0	(73,167)	-27.1%
Course Registration	27,547	23,632	31,003	22,545	40,765	0	34,053	0	(6,712)	-16.5%
Copy Center	32,272	(83)	18,179	31,070	30,249	0	22,900	0	(7,349)	-24.3%
Document Delivery	14,829	5,790	7,489	16,800	7,248	0	7,701	0	453	6.3%
Fines	25,853	8,821	19,013	22,250	18,026	0	19,050	0	1,024	5.7%
Miscellaneous	51,639	45,761	37,666	32,000	46,676	0	32,000	0	(14,676)	-31.4%
Room Rental	15,252	0	3,538	18,000	8,154	0	12,000	0	3,846	47.2%
Book Replacement	1,010	2,038	1,810	0	1,098	0	1,100	0	2	0.2%
Forfeited Deposits	17,186	43,725	22,777	15,000	15,000	0	15,000	0	0	0.0%
Friends of Law Library	145,000	145,000	145,000	125,000	125,000	0	150,000	0	25,000	20.0%
Grants	0	0	0	0	0	0	0	0	0	0.0%
Vending	133	16	890	1,472	2,599	0	2,400	0	(199)	-7.7%
Special Events Income	15,056	5,000	6,500	15,000	5,000	0	5,000	0	0	0.0%
Subtotal	503,906	391,877	488,373	498,539	571,764	0	500,281	0	(71,483)	-12.5%
Total Income	8,615,557	7,393,087	7,619,014	7,804,666	8,022,078	0	8,097,090	0	75,012	0.9%
<b>Expenses:</b>										
Staff:										
Salaries (FT)	2,463,766	2,310,228	2,498,449	3,501,985	2,251,673	702,276	2,251,673	1,099,388	0	0.0%
Staff Vacancy Offset (FT)	0	0	0	(70,040)	(33,723)	0	(67,089)	0	(33,366)	98.9%
Salaries (PT)	278,352	195,958	215,076	423,344	276,408	(34,817)	276,408	120,128	0	0.0%
Staff Vacancy Offset (PT)	0	0	0	(8,467)	(4,077)	0	(7,931)	0	(3,854)	94.5%
Social Security	157,730	150,256	152,070	204,117	137,759	51,136	137,759	55,501	0	0.0%
Medicare	38,563	36,979	36,929	56,917	35,175	12,910	35,175	18,715	0	0.0%
Retirement	489,201	554,743	626,055	811,390	393,161	358,103	393,161	391,258	0	0.0%
Pension Exp (Actuarial)	559,918	501,939	(2,299,293)	100,000	100,000	0	100,000	0	0	0.0%
Pension Exp (Acctg)	0	0	0	0	0	0	0	0	0	0.0%
Health Insurance	459,773	483,971	547,438	595,270	588,340	0	732,802	0	144,462	24.6%
Disability Insurance	4,193	4,276	4,233	5,910	4,805	0	5,676	0	871	18.1%

				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
Dental Insurance	61,700	63,633	54,841	83,272	66,151	0	72,360	0	6,209	9.4%
Vision Insurance	5,891	6,251	5,488	9,065	6,740	0	8,400	0	1,660	24.6%
Life Insurance	1,982	1,998	1,915	2,552	2,299	0	2,760	0	461	20.0%
Vacancy Benefits Offset	0	0	0	0	0	0	0	0	0	0.0%
Workers Compensation Insurance	39,372	34,654	24,798	27,396	27,396	0	39,501	0	12,104	44.2%
Unemployment Insurance	4,862	7,602	3,140	10,000	6,321	0	10,000	0	3,679	58.2%
Temporary & RA Employment	26,031	24,914	10,875	25,748	43,783	0	9,172	12,600	(34,611)	-79.1%
Recruitment	5,638	0	3,822	6,000	76,958	0	66,000	0	(10,958)	-14.2%
Accrued Sick Expense	(22,350)	1,112	2,953	5,000	5,000	0	5,000	0	0	0.0%
Accrued Vacation Expense	40,109	56,688	6,708	40,000	40,000	0	20,000	0	(20,000)	-50.0%
OPEB Expense	43,434	96,425	126,827	100,000	100,000	0	100,000	0	0	0.0%
TMP	9,600	6,861	3,937	10,000	8,174	0	8,600	0	426	5.2%
Benefit Administration <sup>1</sup>	13,448	13,358	13,588	4,500	2,771	0	2,900	0	129	4.6%
<b>Total - Staff</b>	<b>4,681,213</b>	<b>4,551,847</b>	<b>2,039,850</b>	<b>5,943,959</b>	<b>4,135,115</b>	<b>1,089,608</b>	<b>4,202,326</b>	<b>1,697,589</b>	<b>67,212</b>	<b>1.6%</b>
<b>Library Materials:</b>										
American Continuations	1,442,820	1,517,127	1,468,540	1,734,975	1,654,975	20,000	1,746,063	20,000	91,088	5.5%
American New Orders	23,751	21,407	21,453	27,533	24,833	1,700	26,571	1,000	1,738	7.0%
Branch Continuations	16,908	21,178	19,737	21,806	21,806	0	23,113	0	1,307	6.0%
Branch New Orders	0	0	894	280	280	0	280	0	0	0.1%
Commonwealth Continuations	114,584	101,881	108,395	159,626	159,626	0	173,155	7,000	13,529	8.5%
Commonwealth New Orders	1,172	1,059	998	1,144	1,144	0	2,800	7,000	1,656	144.8%
Foreign Continuations	99,588	100,316	97,622	155,659	155,658	0	166,459	8,000	10,801	6.9%
Foreign New Orders	2,092	1,564	2,329	2,290	2,290	0	4,000	8,000	1,710	74.7%
International Continuations	118,164	139,724	120,530	142,682	142,682	0	151,612	5,000	8,930	6.3%
International New Orders	1,234	2,492	2,922	2,887	2,887	0	3,500	5,000	613	21.2%
General/Librarianship Continuations	23,760	26,018	9,225	13,439	13,440	0	14,380	0	940	7.0%
General/Librarianship New Orders	716	1,014	922	1,146	1,407	0	1,505	0	98	7.0%
<b>Subtotal</b>	<b>1,844,791</b>	<b>1,933,780</b>	<b>1,853,567</b>	<b>2,263,467</b>	<b>2,181,028</b>	<b>21,700</b>	<b>2,313,438</b>	<b>61,000</b>	<b>132,411</b>	<b>6.1%</b>
Library Materials Transferred to Assets	(1,844,791)	(1,933,780)	(1,853,567)	(2,263,467)	(2,181,028)	(21,700)	(2,313,438)	(61,000)	(132,411)	6.1%
<b>Electronic Resource Subscriptions (ERS)</b>	<b>552,484</b>	<b>658,164</b>	<b>654,147</b>	<b>687,601</b>	<b>687,601</b>	<b>14,750</b>	<b>711,066</b>	<b>29,795</b>	<b>23,466</b>	<b>3.4%</b>
<b>Facilities:</b>										
Repair & Maintenance	15,919	33,908	78,777	60,000	60,000	0	61,800	0	1,800	3.0%
Building Services	23,107	19,090	22,319	19,608	24,350	0	27,440	0	3,091	12.7%
Cleaning Supplies	13,142	9,626	8,252	15,000	17,732	0	12,100	0	(5,632)	-31.8%
Electricity & Water	126,277	160,107	128,513	135,192	150,514	0	154,568	0	4,054	2.7%
Elevator Maintenance	10,684	9,660	11,592	5,796	12,072	0	12,668	0	596	4.9%
Heating & Cooling	52,456	78,154	38,376	49,404	49,404	0	44,177	0	(5,227)	-10.6%
Insurance	220,280	246,359	290,255	330,860	350,206	0	403,952	0	53,746	15.3%

				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
Janitorial Services	117,053	118,115	128,860	129,600	140,120	0	127,542	0	(12,578)	-9.0%
Landscaping	15,000	16,210	13,730	18,000	9,000	0	22,200	0	13,200	146.7%
Security	168,113	138,079	182,092	230,000	213,037	0	227,238	0	14,201	6.7%
Room Rental Expenses	3,952	0	0	5,004	1,926	0	3,000	0	1,074	55.8%
Special Events Expenses	18,969	45	3,181	14,200	11,994	0	19,130	0	7,136	59.5%
Furniture & Appliances (<3K)	2,465	145	651	3,996	3,996	0	4,116	0	120	3.0%
Equipment (<3K)	2,002	622	7,242	2,400	2,491	0	6,600	0	4,109	165.0%
Building Alterations (<3K)	0	0	0	2,500	2,500	0	2,500	0	0	0.0%
Delivery & Postage	2,267	1,972	2,813	3,550	2,537	0	2,616	0	79	3.1%
Kitchen supplies	2,084	308	452	2,160	2,294	0	3,192	0	898	39.2%
Subtotal	793,770	832,399	917,105	1,027,270	1,054,173	0	1,134,839	0	80,666	7.7%
Technology:										
Software Maintenance	20,979	18,120	17,360	19,163	17,611	0	20,412	0	2,801	15.9%
Hardware Maintenance	22,231	24,074	34,259	36,184	30,215	0	31,123	0	908	3.0%
Software (<\$3k)	1,041	2,247	3,050	3,600	3,600	0	6,590	0	2,990	83.1%
Hardware (<\$3k)	3,441	5,631	12,644	2,600	2,600	0	12,200	0	9,600	369.2%
Computer Supplies	485	1,364	2,032	3,400	3,400	0	3,400	0	0	0.0%
Integrated Library System	56,820	59,547	62,114	63,816	64,018	0	65,736	0	1,718	2.7%
Telecommunications	35,347	22,055	19,822	20,544	20,701	0	25,500	0	4,799	23.2%
Tech & Data - Misc	29	48	258	0	0	0	960	0	960	0.0%
Services	859	191	688	32,500	30,000	1,250	30,000	0	0	0.0%
Online Service Providers	4,626	13,193	15,882	57,076	57,076	0	94,000	0	36,924	64.7%
Subtotal	145,860	146,469	168,109	238,883	229,221	1,250	289,921	0	60,700	26.5%
General:										
Bank Charges	6,525	5,495	5,564	7,000	4,643	0	7,000	0	2,357	50.8%
Bibliographical Services	10,504	10,504	10,690	11,148	11,214	0	11,696	0	482	4.3%
Binding	20,322	0	11,544	20,000	0	20,000	0	10,000	0	0.0%
Board Expense	1,334	37	321	1,300	1,412	0	1,560	0	148	10.5%
Staff meals & events	8,453	2,745	2,579	12,800	8,984	0	11,000	0	2,016	22.4%
Supplies - Office	16,555	3,685	6,184	16,300	14,148	0	15,550	800	1,402	9.9%
Supplies - Library materials	9,043	9,036	9,156	9,000	9,000	0	10,000	0	1,000	11.1%
Stationery, business cards, etc.	683	0	0	1,750	1,016	0	1,500	0	484	47.6%
Grant Application Expenses	0	0	14,675	0	0	0	0	0	0	0.0%
Copy Center Expense	18,597	3,285	9,314	16,625	15,680	0	0	0	(15,680)	-100.0%
General - Misc	45,497	0	72,932	2,000	2,235	0	3,000	0	765	34.2%
Course Registration	12,691	15,650	11,150	5,256	0	13,070	0	10,404	0	0.0%
Friends of Law Library	768	3,513	8,614	1,000	312	0	1,000	0	688	220.5%
Subtotal	150,971	53,949	162,722	104,179	68,645	33,070	62,306	21,204	(6,339)	-9.2%
Professional Development:										
Travel	6,523	0	2,355	15,420	13,585	0	12,452	2,500	(1,133)	-8.3%
Meals	61	0	0	0	0	0	0	0	0	0.0%

				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
Incidental and miscellaneous	0	0	0	0	0	0	0	0	0	0.0%
Membership dues	10,008	7,692	11,082	13,579	7,770	6,353	7,025	5,579	(745)	-9.6%
Registration fees	3,784	2,635	2,177	5,265	5,470	0	5,125	6,000	(345)	-6.3%
Educational materials	0	0	0	0	0	0	0	0	0	0.0%
Subtotal	20,376	10,327	15,614	34,264	26,825	6,353	24,602	14,079	(2,223)	-8.3%
Communications & Marketing:										
Services	0	24	20	480	77	0	434	34,998	357	467.2%
Collateral materials	5,146	0	0	11,506	2,598	2,150	5,620	10,000	3,022	116.3%
Advertising	5,733	2,029	625	23,480	2,200	0	8,900	10,000	6,700	304.5%
Trade shows & Outreach	0	0	0	1,500	0	0	0	0	0	0.0%
Subtotal	10,879	2,053	645	36,966	4,874	2,150	14,954	54,998	10,080	206.8%
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 reimt	269	108	46	602	230	0	356	0	127	55.1%
Incidental travel expenses	0	0	0	0	0	0	0	0	0	0.0%
Subtotal	269	108	46	602	230	0	356	0	127	55.1%
Professional Services										
Accounting	23,990	20,477	22,917	21,545	21,545	0	28,660	0	7,115	33.0%
Consulting Services	34,755	24,001	22,980	25,956	26,240	0	16,800	0	(9,440)	-36.0%
Legal	28,350	2,025	2,084	79,160	31,585	0	10,000	0	(21,585)	-68.3%
Other	250	260	16,310	26,000	0	17,328	0	91,168	0	0.0%
Subtotal	87,345	46,763	64,291	152,661	79,370	17,328	55,460	91,168	(23,910)	-30.1%
Depreciation:										
Depreciation - Library Materials	2,305,835	2,222,703	2,115,522	2,058,544	2,048,463	0	1,996,428	0	(52,035)	-2.5%
Depreciation Exp - FF&E	282,630	279,628	333,339	357,616	352,332	0	411,837	0	59,505	16.9%
Subtotal	2,588,465	2,502,331	2,448,860	2,416,160	2,400,795	0	2,408,265	0	7,470	0.3%
Total Expense	9,031,633	8,804,410	6,471,388	10,642,544	8,686,849	1,164,509	8,904,096	1,908,833	217,247	2.5%
Net Income Before Extraordinary Items	(416,076)	(1,411,323)	1,147,626	(2,837,879)	(664,771)	(1,164,509)	(807,006)	(1,908,833)	(142,235)	21.4%
Investment Gain (Loss)	208,736	2,441	(63,326)	10,000	31,870	0	10,000	0	(21,870)	-68.6%
Extraordinary Income	0	1,354,174	3,175,330	3,000,000	0	3,745,798	0	0	0	0.0%
Extraordinary Expense	0	0	0	200,000	0	200,000	0	0	0	0.0%
Net Income Including Extraordinary Items	(207,340)	(54,709)	4,259,629	(27,879)	(632,902)	2,381,290	(797,006)	(1,908,833)	(142,235)	0

				Original Budget 2023	Amended Budget 2023	OTF Amended 2023	Base Budget 2024	OTF Budget 2024	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2020	2021	2022							

Capital Expenditures:

Furniture / Appliances (>3k)	0	0	0	50,000	0	50,000	12,000	50,000	12,000	0.0%
Electronics / Computer Hardware (>3k)	0	23,804	309,975	282,800	0	283,260	0	115,000	0	0.0%
Exterior Building Repairs/ Improvements (>3k)	0	0	0	355,000	0	360,000	0	430,000	0	0.0%
Interior Improvements / Alterations (>3k)	0	0	0	912,375	0	322,375	0	965,000	0	0.0%
Computer Software	0	0	0	93,000	0	23,000	0	96,000	0	0.0%
<b>Total - Capitalized Expenditures</b>	<b>0</b>	<b>23,804</b>	<b>309,975</b>	<b>1,693,175</b>	<b>0</b>	<b>1,038,635</b>	<b>12,000</b>	<b>1,656,000</b>	<b>12,000</b>	<b>0.0%</b>

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

**Los Angeles County Law Library**  
**Statement of Cash Flows Forecast**  
6/30/2013 through 6/30/2024 (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>FY2022</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 PROPOSED Budget</b>
<b>Cash flows from operating activities</b>												
Cash received from filing fees and services	8,634,796	8,160,521	7,587,825	7,772,176	8,002,013	8,124,540	8,890,747	8,605,581	6,930,380	7,492,386	7,655,399	7,575,281
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	-1,142,105	-1,254,745	-1,723,490	-1,930,062
Electronic Resource Subscriptions (ERS)			-523,941	-666,951	-702,725	-658,347	-593,946	-552,484	-658,164	-654,147	-702,351	-740,861
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	-4,214,226	-5,024,723	-5,686,359
Contributions received	120,000	134,961	120,000	120,000	157,289	145,000	140,000	145,000	145,000	145,000	125,000	150,000
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	1,514,268	329,835	-632,001
<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	-1,933,780	-1,853,567	-2,202,728	-2,374,438
Fixed Assets - PP&E	-367,208	-68,623	-48,739	-18,354	-12,768	-50,189	-512,242	-19,272	-30,489	-64,428	-1,038,635	-1,668,000
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	-1,917,994	-3,241,363	-4,042,438
<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	3,745,798	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	3,745,798	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	790,000	500,000	500,000
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	74,129	241,679	396,809
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	864,129	741,679	896,809
<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>3,635,733</b>	<b>1,575,949</b>	<b>-3,777,630</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	13,607,844	17,243,577	18,819,526
<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>13,607,844</b>	<b>17,243,577</b>	<b>18,819,526</b>	<b>15,041,896</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	13,607,844	17,243,577	18,819,526	15,041,896
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	2,223,900	2,300,000	2,300,000
UBS money market and government securities	0	3,997,438	4,037,519	4,115,956	4,577,287	4,564,722	4,788,676	5,997,413	5,999,853	5,936,527	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	25,404,004	27,119,526	23,491,896
<b>Δ in cash and cash equivalents</b>		987,279	-255,085	395,882	325,475	1,406,740	5,971,945	3,152,669	1,279,808	3,252,030	1,715,522	-3,627,630



# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/24

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
Contacts Management Database	Computer Software	7/1/2023	6,000	Yes	33OTF2-004	33	Used by Patron Services to reach providers and partners. Expands Library's capacity to reach large groups for events such as PBW or Law Days – or recruitment for LITL. Alternative to mail merge/large emails with many recipients. More efficient, less risk of email address getting blocked and less memory use. OTF INCREASE NEEDED
Briefs Repository Update	Computer Software	2/1/2024	50,000	Yes	33OF-001	33	Service - Update website modules to latest versions. 2-24.
Website - Representing Yourself *	Computer Software	3/1/2024	20,000	Yes	25OF-001	33	Update public website to include additional self-help content.
Website Update - Ebranch *	Computer Software	3/1/2024	20,000	Yes	25OF-002	33	Update public website to include additional content.
Computer Lab & Patron Services Laptops	Electronics / Computer Hardware >3K	10/1/2023	35,000	Yes	33OF-004	33	24 Laptops for new expanded computer lab. OTF INCREASE NEEDED
PA System	Electronics / Computer Hardware >3K	10/1/2023	60,000	Yes	39OF-006	33	Building-wide announcement public address system. (OCT-23)
Branch Print & Release	Electronics / Computer Hardware >3K	11/1/2023	20,000	Yes	3919001	33	Automated pay to print capability at Torrance.
Exterior Landscaping Repair	Exterior Building Repairs/ Improvements >\$3K	11/1/2023	50,000	Yes	39OTF2-002	39	Replenish landscaping. NOV-23
Emergency Generator Replacement	Exterior Building Repairs/ Improvements >\$3K	1/1/2024	150,000	Yes	39OTF2-007	39	Replace existing 1973 generator with modern unit, rewire emergency lighting as required by Code 4 regulations. (39OTF2-007) OCT-23

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/24

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	1/1/2024	120,000	Yes	39OTF2-004	39	Restore or replace existing concrete walkway at front doors to correct slab elevation issue. (Additional OTF funding required over 2023 budget) FEB-24
Exterior Building Façade Repairs	Exterior Building Repairs/ Improvements >\$3K	4/1/2024	50,000	Yes	39OTF2-005	39	
Hill Street Parking Structure	Exterior Building Repairs/ Improvements >\$3K	6/1/2024	60,000	Yes	39OTF2-006	39	Continued engineering review for repair or other options. JUN-24
Staff Furniture (new OTF code needed)	Furniture / Appliances >3K	10/1/2023	50,000	Yes	39OTF2-003	39	Aquire furniture for additional staff. (39OTF2-003) OCT-1
70s Classroom, Computer Lab & IT Reconfiguration	Interior Improvements / Alterations >\$3K	10/1/2023	135,000	Yes	39OF-001	39	Reconfigure 70's side RR to enclose classroom, enlarge computer lab and IT staff spaces. OCT-23 <b>(INCREASED)</b>
Elevator Modernization Project	Interior Improvements / Alterations >\$3K	7/1/2024	500,000	Yes	3914001	39	Update all four elevators including cab mechanicals and interior. Integrate with building fire safety systems. OCT-24
Expanded Staff Space - 1st Floor	Interior Improvements / Alterations >\$3K	10/1/2023	120,000	Yes	39OTF2-001	39	Reconfigure CMS area to accomodate additional staff space. OCT-23
Public Restroom Reconfig	Interior Improvements / Alterations >\$3K	1/1/2024	40,000	Yes	3919001	39	Repair and update restroom partitions/layout to current ADA starndards. JAN-24
HVAC Digital Control System	Interior Improvements / Alterations >\$3K	2/1/2024	120,000	Yes	39OF-002	39	Convert existing HVAC controls/valves from pneumatic to digital electronics. FEB-24
LED Lighting Conversion - Phase 2	Interior Improvements / Alterations >\$3K	6/1/2024	50,000	No		39	Remove balasts and replace flourescent lighting with LED. JUN-24
			<b>1,656,000</b>				

## Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/24

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

**MEMORANDUM**

**DATE:** May 24, 2023

**TO:** Board of Trustees

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

**RE:** Consideration of Operating Budget FY 2023-24

**SUMMARY AND BACKGROUND INFORMATION**

The Board of Trustees is asked to review the proposed fiscal year 2023-2024 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 2024 Budget and Financial Planning Subcommittee (Finance Committee) met to review and discuss the preliminary FY2024 Budget information compiled by staff. Information presented included Income and Expense Operations Summary, Cash Flow, Potential Additional Costs and Revenue Options, and a listing of proposed capital expenditures. On May 9, 2023 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 \$1.5M deferred from fiscal years 2014 through 2023, with all 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 \$3.5M for FY2023, with nearly all of that funded from OTF monies received in the past few years and set aside to fund ongoing operating costs.
4. Civil filings have varied considerably in recent years leading us to budget conservatively for fiscal year 2024. Civil filing fees are therefore projected to come in at the same level as FY2023 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 remain stable and follow FY2023 levels. The budget also incorporates significant cost increases that are beyond our control.

Attached for your consideration are:

1. the proposed FY2024 proposed budget, including capital costs;
2. the projected FY2024 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 2024 Net Income before Extraordinary Income (NIBEI) and Expense is presented at a net loss of almost \$2.6M and a negative cash loss of approximately \$3.5M, which is a step back as compared to the current year's NIBEI net income of \$1.7M and projected cash gain of approximately \$2.3M. This step back is largely and primarily due to the rollover of capital expenditures, filling existing vacancies and salary adjustments over the past year.

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.

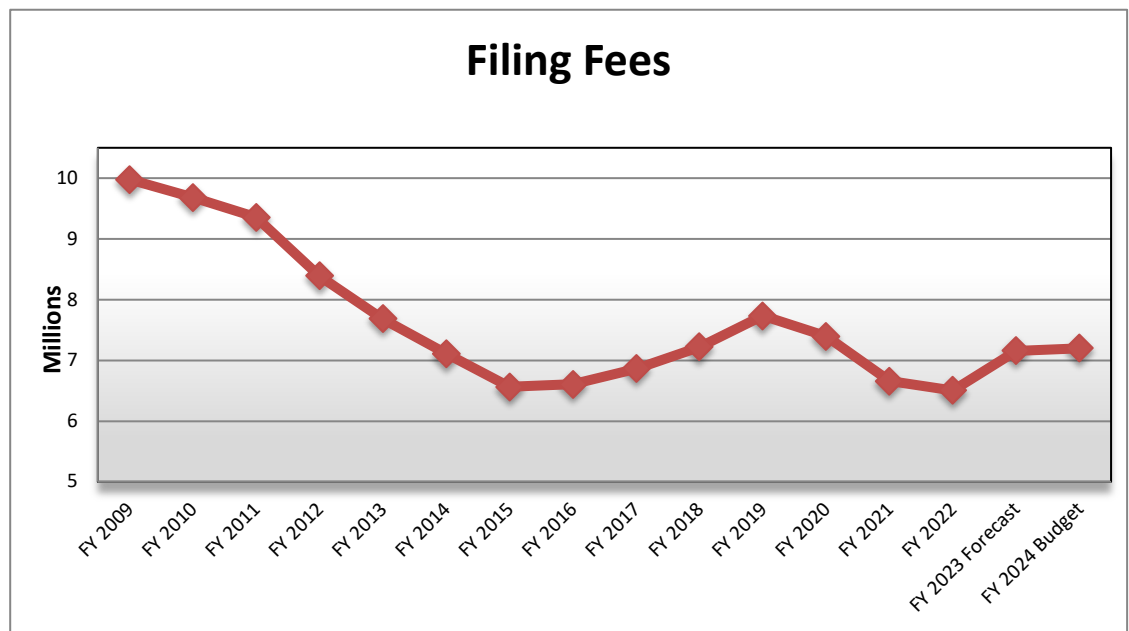
Compensation: During recent fiscal years, adjustments were made to wages at all classification levels and those increases are carried into this fiscal year. At the time those increases were given, it was known that ongoing filing fee revenue would not be sufficient to fund the augmented payroll and the approved plan was to use OTF monies to fund those increases for several years. 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, P&L insurance, 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 decline in civil filing fee revenue since FY09. 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 FY2023 we are now expecting to be over last year’s actuals by \$500K, a sign of stabilization. FY2024 court fee revenue is budgeted conservatively at \$7.2M, anticipating the same level as the current FY2023 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) most of which 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 OTF from the State.

**CASH FLOW**

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2023 are projected to be \$15M; a net decrease of \$3.5M over the projected FY 2023 (primarily deferred capital projects). In addition to the \$15M, the Library holds a \$2.3M 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 \$3.7M and



a total Unfunded Accrued Pension Liability of \$3.2M. 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 mid-year 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 2023 Board meeting for discussion and approval.



# AGENDA ITEM 5

## CLOSED SESSION

- 5.1 Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director, Sandra J. Levin; Employee Organization: SEIU Local 721. Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director, Sandra J. Levin; Employee Organization: SEIU Local 721.