

AGENDA

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

REGULAR BOARD MEETING

Wednesday, May 27, 2026

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:

- Fernandño 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.



CALL TO ORDER

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the April 22, 2026 Regular Board Meeting
- 3.2 Review of March Financials and List of April Checks and Warrants
- 3.3 Review and Approval of Guardian Dental, Vision, and Life Benefits Renewal

4.0 DISCUSSION ITEMS

- 4.1 Review of 2026-27 Property & Liability Insurance Estimates
Robert Lowe, Senior Vice President of Alliant Insurance Services, Inc.
- 4.2 Review and Approval of Operating Budget, FY27

5.0 CLOSED SESSION

- 5.1 LA Law Library may hold a closed session on the following item pursuant to Government Code § 54956.9(d)(1): Conference with Legal Counsel; Pending Litigation Everett v. Chew, LA Law Library; Confidential memoranda related to this item may be considered during such closed session discussion; Conference with Labor Negotiator (G.C. 54957.6). Library Negotiators: Irma Rodriguez Moisa; Executive Director/General Counsel Katherine H. Chew, with Finance Director Marcelino Juarez; Employee Organization: SEIU Local 721

6.0 RECONVENE IN OPEN SESSION/ CLOSED SESSION ANNOUNCEMENT

(Pursuant to Government Code §54957.1)-Judge Laura Seigle

7.0 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.

8.0 EXECUTIVE DIRECTOR REPORT

9.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, June 24, 2026 at 12:15p.m.

POSTED THURSDAY, MAY 21, 2026 @ 5:00 P.M.

POSTED BY DANIEL REINHOLD



**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 22, 2026

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, April 22, 2026 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 Laura Seigle
Judge Rosa Fregoso
Judge Cherol Nellon
Susan Steinhauser, Esq.
Dan Rosenfeld

Trustees Absent:

Judge Mark Juhas
Judge Susan DeWitt

Senior Staff Present:

Katherine Chew, Executive Director

Also Present:

Marcelino Juarez, Finance Director

Vice President Seigle determined a quorum to be present, convened the meeting at 12:22 pm, and thereafter presided. Executive Director, Katherine Chew, recorded the Minutes.

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the March 25, 2026 Regular Board Meeting
- 3.2 Review of February Financials and List of March Checks and Warrants
- 3.3 Review and Approval of FY26 3rd Quarter Statistics

Vice President Seigle asked the Board if anyone would like an item removed from the Consent Calendar. Hearing no such request, Vice President Seigle requested a motion to approve the Consent Calendar. So moved by Trustee Fregoso, seconded by Trustee Rosenfeld. The motion was approved unanimously 4 – 0.

4.0 DISCUSSION

4.1 Presentation by Katherine Chew, Executive Director

2026 Equal Justice Conference Panel Discussion: “Booked Up, Logged In, On the Road Again-Close the Justice Gap with a Public Library Partnership”

E.D. Chew addressed the Board, showing them a PowerPoint presentation that she plans to present as a panelist in the 2026 Equal Justice Conference. The presentation contained a heavy emphasis on collaboration with public libraries.

E.D. Chew also showed the Board a video of one of our patrons sharing their experiences with LA Law Library. She discussed getting involved with the library's conservatorship program, and how much it has helped her family. The Board members asked Kathy to show this video at the upcoming Gala.

4.2 Presentation by Chelsea-Leigh Flucus, Director of Public and Legal Education
Update on Programming and Community Outreach Initiatives

Chelsea-Leigh Flucus addressed the Board. She began by discussing structured orientations for volunteers. She went on to discuss new programs she has been working on. She emphasized that she is focusing on creating new programs based on what the public has been requesting. She discussed the library's Expungement Clinic, Pro Se Clinic, the Ask a Lawyer and Ask an Expert classes, Public Benefits, and Roundtable for mediation week. She also discussed phone consultations for Lawyers in the Library, an Upward Mobility Campaign, and the growth of the library's Expungement Clinic.

Trustee Rosenfeld inquired if the library has a grant writer. He stated that all of these projects have potential for procuring outside money. He also asked if we keep data numbers related to these projects. Chelsea-Leigh responded that she has done some grant writing in the past, but the library does not have a designated grant writer. She also confirmed that the library does keep detailed records pertaining to these projects. Vice President Seigle stated that for the next budget, we should consider a line item for a grant writer.

5.0 **CLOSED SESSION**

5.1 LA Law Library may hold a closed session on the following item pursuant to Government Code § 54956.9(d)(1): Conference with Legal Counsel; Pending Litigation Everett v. Chew, LA Law Library. Confidential memoranda related to this item may be considered during such closed session discussion; Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director Katherine H. Chew, with Finance Director Marcelino Juarez; Employee Organization: SEIU Local 721

The Board held a closed session at 1:15pm.

6.0 **RECONVENE IN OPEN SESSION/ CLOSED SESSION ANNOUNCEMENT**
(Pursuant to Government Code §54957.1)-Katherine Chew

The Board reconvened in an open session at 1:24pm. No reportable action was taken.

7.0 **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.

8.0 **EXECUTIVE DIRECTOR REPORT**

E.D. Chew stated that the Gala is next week. The library has about 230 confirmed guests. She stated that the planning consultant that we wanted to hire had to withdraw. For the parking structure, we are waiting on a permit for final repairs. Hopefully the project will be done in June. A public art display with Dyson and Womack will be in the library for the next few months. She also stated that the library is getting cost estimates of transferring the library facilities in the Torrance Courthouse.

E.D. Chew went on to discuss possible parking companies to run the garage after its completion. We are waiting to hear back from Resolve, and we are in talks with Air Garage.

Trustee Fregoso left the meeting at 1:29pm.

We have three new candidates for the Strategic Planning Consultant that the library would like to hire. The library will be setting up Zoom meetings to meet with these candidates.

9.0 ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 1:35pm by Vice President Seigle. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, May 27, 2026 at 12:15pm.

Katherine Chew, Executive Director and Secretary
Los Angeles County Law Library Board of Trustees

Los Angeles County Law Library

Balance Sheet

As of March 31, 2026

(Provisional and subject to year-end audit adjustments)

	6/30/2025	3/31/2026	YTD
Assets			
Current assets			
Cash and cash equivalents	17,335,752	18,508,460	1,172,707
Accounts receivable	141,158	163,554	22,395
Other receivable	1,491,069	1,504,638	13,569
Prepaid expenses	300,944	384,453	83,509
Total current assets	19,268,923	20,561,104	1,292,181
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,720,672	6,908,874	188,202
Capital assets, not being depreciated	803,751	999,626	195,875
Capital assets, being depreciated - net	14,209,408	14,276,294	66,887
SBITA assets net of amortization	1,777,346	1,777,346	-
Total noncurrent assets	23,829,647	24,280,611	450,964
Total assets	43,098,570	44,841,715	1,743,145
Deffered Outflows of Resources			
Deffered Outflows of Resources	3,648,483	3,648,483	-
Total assets and deffered outflows of resources	46,747,053	48,490,198	1,743,145
Liabilities			
Current Liabilities			
Accounts payable	236,318	373,487	137,169
Other current liabilities	-	-	-
Payroll liabilities	18,937	30,403	11,466
Total current liabilities	255,255	403,890	148,635
Noncurrent Liabilities			
Accrued sick and vacation liability	273,887	267,373	(6,514)
Borrowers' deposit	206,608	213,425	6,817
OPEB liability	4,920,168	5,017,665	97,497
Net pension liability	5,316,493	5,691,496	375,003
SBITA liability	1,810,670	1,810,670	-
Total noncurrent liabilities	12,527,826	13,000,629	472,803
Total liabilities	12,783,081	13,404,519	621,438
Deffered Inflows of Resources			
Deffered Inflows of Resources	727,023	727,023	-
Total liabilities and Deffered inflows of resources	13,510,104	14,131,542	621,438
Net Position			
Invested in capital assets	15,013,159	15,275,921	262,762
Unrestricted	18,223,791	19,082,736	858,945
Total net position	33,236,949	34,358,657	1,121,707
Total liabilities and Deffered inflows of resources and net position	46,747,053	48,490,198	1,743,145

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2026
(Provisional and subject to year-end audit adjustments)

Mar-25	Mar-26			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%
716,758	742,249	835,606	93,357	12.6%
50,542	50,652	47,935	(2,717)	-5.4%
0	0	0	0	0.0%
<u>91,774</u>	<u>42,033</u>	<u>35,566</u>	<u>(6,467)</u>	<u>-15.4%</u>
859,073	834,934	919,107	84,173	10.1%
420,998	469,640	425,243	44,396	9.5%
50,787	64,287	53,850	10,437	16.2%
132,834	187,372	192,083	(4,711)	-2.5%
<u>(132,834)</u>	<u>(187,372)</u>	<u>(192,083)</u>	<u>4,711</u>	<u>-2.5%</u>
95,142	93,867	121,739	(27,872)	-29.7%
22,065	35,553	20,386	15,168	42.7%
10,955	13,769	14,996	(1,226)	-8.9%
2,331	75	7,940	(7,865)	-10486.6%
2	1,067	502	565	52.9%
0	130	167	(37)	-28.2%
40,726	10,238	18,245	(8,007)	-78.2%
<u>187,118</u>	<u>189,625</u>	<u>176,961</u>	<u>12,664</u>	<u>6.7%</u>
<u>830,125</u>	<u>878,252</u>	<u>840,029</u>	<u>(38,223)</u>	<u>-4.4%</u>
<u>28,949</u>	<u>(43,318)</u>	<u>79,078</u>	<u>122,396</u>	<u>-282.6%</u>
24,231	10,000	(1,683)	(11,683)	-116.8%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>53,180</u>	<u>(88,480)</u>	<u>77,395</u>	<u>165,875</u>	<u>-187.5%</u>
<u>206,528</u>	<u>500,000</u>	<u>225,870</u>	<u>274,130</u>	<u>54.8%</u>

Summary:

Income

L.A. Superior Court Fees	6,727,651	7,374,139	7,882,746	508,607	6.9%	9,805,383
Interest	483,509	441,362	443,961	2,598	0.6%	583,373
Parking	0	0	0	0	0.0%	0
Library Services	<u>714,060</u>	<u>273,339</u>	<u>288,363</u>	<u>15,025</u>	<u>5.5%</u>	<u>481,857</u>
Total Income	7,925,220	8,088,839	8,615,070	526,230	6.5%	10,870,613

Expense

Staff (payroll + benefits)	4,353,731	4,607,201	4,491,258	115,943	2.5%	5,868,033
Electronic Resource Subscriptions	500,395	477,707	456,446	21,261	4.5%	670,569
SBITA Interest & Amortization Expense	0	0	0	0	0.0%	0
Library Materials	1,407,883	1,416,782	1,393,649	23,133	1.6%	1,978,899
Library Materials Transferred to Capital Assets	<u>(1,407,883)</u>	<u>(1,416,782)</u>	<u>(1,393,649)</u>	<u>(23,133)</u>	<u>1.6%</u>	<u>(1,978,899)</u>
Facilities	864,992	891,191	875,425	15,766	1.8%	1,185,741
Technology & Data	186,870	238,457	198,347	38,400	16.1%	345,117
General	85,879	83,046	98,511	(15,464)	-18.6%	142,294
Professional Development	31,202	17,571	19,420	(1,849)	-10.5%	27,394
Communications & Marketing	2,828	9,393	4,294	5,099	54.3%	30,763
Travel & Entertainment	147	874	957	(83)	-9.5%	1,264
Professional Services	104,683	112,997	126,830	(13,832)	-12.2%	165,364
Depreciation	<u>1,700,572</u>	<u>1,673,934</u>	<u>1,639,958</u>	<u>33,976</u>	<u>2.0%</u>	<u>2,247,607</u>
Total Expenses	7,831,299	8,112,371	7,911,445	200,925	2.5%	10,684,146
Net Income (Loss)	<u>93,921</u>	<u>(23,531)</u>	<u>703,625</u>	<u>727,156</u>	<u>3090.2%</u>	<u>186,467</u>

Investment Gain (Loss)¹

Investment Gain (Loss) ¹	268,734	176,856	188,202	11,346	6.4%	206,856
Extraordinary Income	0	231,641	231,641	0	0.0%	231,641
Extraordinary Expense	0	0	0	0	0.0%	0
Net Income Including Extraordinary Items	<u>362,655</u>	<u>323,238</u>	<u>1,123,467</u>	<u>800,229</u>	<u>247.6%</u>	<u>624,964</u>

Capitalized Expenditures

FY 2024-25	FY 2025-26 YTD				Amended Annual Budget	
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav (Unf)
	210,584	558,845	301,178	(213,973)	-38.3%	849,223

Comments

Los Angeles County Law Library
 Income Statement for the Period Ending March 31, 2026
 (Provisional and subject to year-end audit adjustments)

Mar-25	Mar-26			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%

FY 2024-25	FY 2025-26 YTD				Amended Annual Budget
	Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	

Comments

Detailed Budget:															
Income:															
716,758	742,249	835,606	93,357	12.6%	15	FIN	303300	L.A. Superior Court Fees	6,727,651	7,374,139	7,882,746	508,607	6.9%	9,805,383	Increase in filing fee revenue attributed primarily to unlimited civil filing fees.
Interest:															
4,579	5,001	4,252	(749)	-15.0%	15	FIN	311000	Interest - LAIF	14,170	14,180	13,431	(749)	-5.3%	19,238	
45,068	45,000	42,924	(2,076)	-4.6%	15	FIN	312000	Interest - General Fund	460,157	419,756	422,574	2,817	0.7%	554,756	
896	651	759	108	16.6%	15	FIN	313000	Interest - Deposit Fund	9,182	7,426	7,956	530	7.1%	9,379	Timing variance.
50,542	50,652	47,935	(2,717)	-5.4%				Subtotal	483,509	441,362	443,961	2,598	0.6%	583,373	
Parking:															
0	0	0	0	0.0%	39	FAC	330100	Parking	0	0	0	0	0.0%	0	
0	0	0	0	0.0%				Subtotal	0	0	0	0	0.0%	0	
Library Services:															
0	0	16	16	0.0%	27	CIRC	330150	Annual Designation Fee	1,528	1,170	1,251	81	6.9%	2,570	Timing variance.
21,214	20,684	14,981	(5,703)	-27.6%	25	PS	330140	Annual Members Fee	151,297	148,101	143,755	(4,346)	-2.9%	194,441	
12,022	4,409	11,566	7,157	162.3%	25	PS	330340	Course Registration	45,892	19,947	34,691	14,744	73.9%	28,105	Includes Cram Day registrations. See corresponding Course Registration Expense GL account.
2,912	2,880	3,905	1,025	35.6%	27	CIRC	330129	Copy Center	21,549	21,362	24,773	3,412	16.0%	29,902	Timing variance.
830	1,740	1,255	(485)	-27.9%	27	CIRC	330205	Document Delivery	9,815	7,060	9,040	1,980	28.0%	12,280	Timing variance.
2,462	1,340	866	(474)	-35.4%	27	CIRC	330210	Fines	16,792	19,162	18,096	(1,066)	-5.6%	25,082	Timing variance.
610	9,397	2,270	(7,127)	-75.8%	15	FIN	330310	Miscellaneous	325,504	40,130	43,937	3,807	9.5%	53,320	Timing variance. Includes renewed book sales activities and credit card rebate.
925	1,333	480	(853)	-64.0%	39	FAC	330330	Room Rental	14,120	9,453	5,795	(3,658)	-38.7%	13,453	Timing variance.
630	0	0	0	0.0%	23	COL	330350	Book Replacement	630	5,310	5,310	0	0.0%	5,310	
0	0	0	0	0.0%	15	FIN	330360	Forfeited Deposits	0	0	0	0	0.0%	15,000	
50,000	0	0	0	0.0%	17	EXEC	330400	Friends of Law Library	125,000	0	0	0	0.0%	100,000	
0	0	0	0	0.0%	25	PS	330420	Grants	0	0	0	0	0.0%	0	
168	250	228	(22)	-8.8%	15	FIN	330450	Vending	1,934	1,645	1,715	70	4.3%	2,395	
0	0	0	0	0.0%	39	FAC	330465	Special Events Income	0	0	0	0	0.0%	0	
91,774	42,033	35,566	(6,467)	-15.4%				Subtotal	714,060	273,339	288,363	15,025	5.5%	481,857	
859,073	834,934	919,107	84,173	10.1%				Total Income	7,925,220	8,088,839	8,615,070	526,230	6.5%	10,870,613	
Expenses:															
Staff:															
230,510	269,024	248,287	20,737	7.7%	ALL	501000	Salaries (FT)	2,179,285	2,306,738	2,234,077	72,661	3.1%	3,248,321		
0	(5,380)	0	(5,380)	100.0%	15	FIN	501025	Staff Vacancy Offset (FT)	0	(16,141)	0	(16,141)	100.0%	(34,973)	
23,335	25,524	17,455	8,068	31.6%	ALL	501050	Salaries (PT)	197,829	189,962	159,464	30,498	16.1%	279,295	Timing variance.	
0	(510)	0	(510)	100.0%	15	FIN	501075	Staff Vacancy Offset (PT)	0	(1,531)	0	(1,531)	100.0%	(3,318)	
14,998	15,691	15,700	(9)	-0.1%	15	FIN	502000	Social Security	143,042	141,827	141,014	813	0.6%	196,652	
3,508	4,299	3,672	627	14.6%	15	FIN	503000	Medicare	33,935	35,447	33,369	2,078	5.9%	50,471	
23,403	25,908	12,608	13,300	51.3%	15	FIN	511000	Retirement	718,137	821,795	805,580	16,214	2.0%	912,471	
41,667	41,667	41,667	(0)	0.0%	15	FIN	511050	Pension Exp (Actuarial)	375,000	375,002	375,003	(1)	0.0%	500,002	Year-end audit JE.
0	0	0	0	0.0%	15	FIN	511100	Pension Exp (Acctg)	0	0	0	0	0.0%	0	
58,640	64,908	64,837	72	0.1%	15	FIN	512000	Health Insurance	501,316	530,788	525,095	5,693	1.1%	397,308	
407	482	455	27	5.7%	15	FIN	513000	Disability Insurance	3,704	4,064	4,002	62	1.5%	5,510	
5,800	5,536	4,511	1,025	18.5%	15	FIN	514000	Dental Insurance	47,573	47,012	46,064	948	2.0%	63,620	
622	658	599	59	9.0%	15	FIN	514500	Vision Insurance	5,300	5,451	5,312	139	2.5%	7,425	
188	225	193	32	14.1%	15	FIN	515000	Life Insurance	1,614	1,790	1,703	87	4.8%	2,465	
0	0	0	0	0.0%	15	FIN	515500	Vacancy Benefits Offset	0	0	0	0	0.0%	0	
1,879	1,912	1,848	65	3.4%	15	FIN	516000	Workers Compensation Insurance	15,518	14,458	14,642	(184)	-1.3%	20,194	
2,975	5,000	0	5,000	100.0%	15	FIN	517000	Unemployment Insurance	9,083	15,015	10,015	5,000	33.3%	20,015	
1,761	2,724	2,396	328	12.0%	ALL	514010	Temporary Employment	16,830	28,074	30,663	(2,589)	-9.2%	35,701	Timing variance.	
255	750	76	674	89.9%	13	HR	514015	Recruitment	3,062	2,378	2,134	245	10.3%	3,128	Timing variance.
0	0	0	0	0.0%	15	FIN	517500	Accrued Sick Expense	0	0	0	0	0.0%	5,000	
0	0	0	0	0.0%	15	FIN	518000	Accrued Vacation Expense	0	0	0	0	0.0%	20,000	
10,833	10,833	10,833	0	0.0%	15	FIN	518500	OPEB Expense	97,500	97,498	97,497	1	0.0%	129,998	Year-end audit JE.
130	300	18	282	94.0%	15	FIN	518550	TMP	3,242	5,360	4,115	1,246	23.2%	6,260	Metro provides free fare after certain dollar amount.
87	90	89	1	0.9%	15	FIN	518560	Benefit Administration	1,762	2,217	1,510	707	31.9%	2,487	Timing variance.
420,998	469,640	425,243	44,396	9.5%				Total - Staff	4,353,731	4,607,201	4,491,258	115,943	2.5%	5,868,033	
Library Materials/Electronic Resources Subscription:															
121,098	147,687	126,874	20,813	14.1%	23	COL	601999	American Continuitions	1,090,094	1,151,369	1,108,088	43,281	3.8%	1,594,438	
578	4,922	1,697	3,225	65.5%	23	COL	602999	American New Orders	21,912	10,232	4,349	5,883	57.5%	25,000	Timing variance.
1,402	3,512	1,627	1,885	53.7%	23	COL	609199	Branch Continuitions	18,806	16,579	23,135	(6,556)	-39.5%	27,111	Timing variance.
0	55	0	55	100.0%	23	COL	609299	Branch New Orders	0	135	0	135	100.0%	300	Timing variance.
197	3,240	18,724	(15,484)	-477.9%	23	COL	603999	Commonwealth Continuitions	109,597	104,496	109,972	(5,475)	-5.2%	114,213	Timing variance.
0	220	649	(429)	-195.0%	23	COL	604999	Commonwealth New Orders	31	540	955	(415)	-76.9%	1,200	Timing variance.
2,912	12,731	24,750	(12,019)	-94.4%	23	COL	605999	Foreign Continuitions	74,224	45,997	63,137	(17,140)	-37.3%	84,186	Timing variance.
0	188	0	188	100.0%	23	COL	606999	Foreign New Orders	538	638	162	476	74.7%	1,200	Timing variance.
4,840	13,166	16,771	(3,605)	-27.4%	23	COL	607999	International Continuitions	80,253	74,603	71,168	3,435	4.6%	114,105	

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2026
(Provisional and subject to year-end audit adjustments)

Mar-25 Actual	Mar-26				FY 2024-25 YTD Actual	FY 2025-26 YTD					Amended Annual Budget	Comments	
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%		Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Amended Annual Budget			
0	477	249	228	47.9%	23 COL 608999	International New Orders	3,303	5,568	5,116	452	8.1%	7,000	Timing variance.
1,807	1,089	247	842	77.3%	23 COL 609399	General/Librarianship Continuations	8,016	4,483	4,939	(456)	-10.2%	7,747	Timing variance.
0	85	496	(411)	-484.1%	23 COL 609499	General/Librarianship New Orders	1,111	2,143	2,631	(488)	-22.8%	2,400	
132,834	187,372	192,083	(4,711)	-2.5%	23 COL 690000	Subtotal	1,407,883	1,416,782	1,393,649	23,133	1.6%	1,978,899	
(132,834)	(187,372)	(192,083)	4,711	-2.5%	23 COL 690000	Library Materials Transferred to Assets	(1,407,883)	(1,416,782)	(1,393,649)	(23,133)	1.6%	(1,978,899)	
50,787	64,287	53,850	10,437	16.2%	23 COL 685000	Electronic Resource Subscriptions (ERS)	500,395	477,707	456,446	21,261	4.5%	670,569	
						685100	SBITA Amortization Expense	0	0	0	0.0%		Year-end audit JE.
						685200	SBITA Interest Expense	0	0	0	0.0%		Year-end audit JE.
							Facilities:						
10,299	4,167	2,430	1,736	41.7%	39 FAC 801005	Repair & Maintenance	64,466	60,646	54,585	6,062	10.0%	73,146	Timing variance.
1,803	2,167	1,854	313	14.4%	39 FAC 801010	Building Services	21,824	45,210	44,186	1,024	2.3%	51,710	
2,288	1,000	0	1,000	100.0%	39 FAC 801015	Cleaning Supplies	9,677	6,956	6,128	828	11.9%	9,956	
14,329	15,000	43,621	(28,621)	-190.8%	39 FAC 801020	Electricity & Water	128,023	146,044	146,212	(168)	-0.1%	191,044	
1,118	1,814	2,348	(534)	-29.5%	39 FAC 801025	Elevator Maintenance	14,439	10,537	10,454	83	0.8%	15,976	
0	4,100	4,395	(295)	-7.2%	39 FAC 801030	Heating & Cooling	24,249	31,720	26,268	5,451	17.2%	50,520	Timing variance. Delay in receiving invoice.
34,993	31,952	32,931	(979)	-3.1%	15 FIN 801035	Insurance	314,936	302,918	297,496	5,421	1.8%	398,772	
11,448	11,954	12,136	(182)	-1.5%	39 FAC 801040	Janitorial Services	107,039	95,544	95,041	503	0.5%	131,406	
0	0	0	0	0.0%	39 FAC 801045	Landscaping	0	3,500	2,306	1,194	34.1%	7,000	
17,594	20,000	18,276	1,724	8.6%	39 FAC 801050	Security	167,204	176,708	172,098	4,610	2.6%	236,708	
20	167	0	167	100.0%	39 FAC 801060	Room Rental Expenses	162	500	0	500	100.0%	1,000	
524	900	3,196	(2,296)	-255.1%	39 FAC 801065	Special Events Expenses	4,332	2,886	10,010	(7,123)	-246.8%	3,786	National historic designation celebration costs.
0	0	0	0	0.0%	39 FAC 801100	Furniture & Appliances (<3K)	2,144	0	0	0	0.0%	4,000	
0	0	160	(160)	0.0%	39 FAC 801110	Equipment (<3K)	2,354	750	3,045	(2,295)	-306.0%	1,500	TV purchase.
0	0	0	0	0.0%	39 FAC 801115	Building Alterations (<3K)	70	2,600	2,600	0	0.0%	2,900	
372	343	391	(48)	-14.1%	39 FAC 801120	Delivery & Postage	2,167	1,945	2,325	(380)	-19.6%	2,674	Timing variance.
353	305	0	305	100.0%	39 FAC 801125	Kitchen supplies	1,906	2,728	2,670	58	2.1%	3,643	
95,142	93,867	121,739	(27,872)	-29.7%		Subtotal	864,992	891,191	875,425	15,766	1.8%	1,185,741	
							Technology:						
2,461	3,733	2,623	1,110	29.7%	33 TECH 801210	Software Maintenance	18,672	28,704	29,299	(595)	-2.1%	39,903	
1,229	4,381	889	3,492	79.7%	33 TECH 801212	Hardware Maintenance	17,087	19,669	9,194	10,475	53.3%	32,812	Timing variance.
0	550	0	550	100.0%	33 TECH 801215	Software (<\$3k)	666	3,446	1,857	1,589	46.1%	5,096	Timing variance.
2,752	1,862	0	1,862	100.0%	33 TECH 801220	Hardware (<\$3k)	13,234	13,443	7,858	5,585	41.5%	19,027	Purchased networking Branch location and restock several printers.
752	1,708	1,513	195	11.4%	33 TECH 801225	Computer Supplies	8,698	9,158	8,466	692	7.6%	14,281	Timing variance.
5,905	6,308	6,195	113	1.8%	33 TECH 801230	Integrated Library System	51,493	53,676	54,016	(339)	-0.6%	72,600	
2,592	8,004	2,674	5,330	66.6%	33 TECH 801235	Telecommunications	20,828	37,745	20,631	17,114	45.3%	61,757	Timing variance.
0	117	0	117	100.0%	33 TECH 801245	Tech & Data - Misc	405	351	0	351	100.0%	702	
149	1,324	149	1,176	88.8%	33 TECH 801250	Services	1,337	4,864	1,337	3,527	72.5%	8,837	Timing variance.
6,224	7,567	6,344	1,223	16.2%	33 TECH 801275	Online Service Providers	54,451	67,400	65,690	1,710	2.5%	90,101	
22,065	35,553	20,386	13,944	39.2%		Subtotal	186,870	238,457	198,347	38,400	16.1%	345,117	
							General:						
347	458	392	66	14.5%	15 FIN 801310	Bank Charges	3,790	3,741	3,423	319	8.5%	5,116	Timing variance.
908	947	946	1	0.1%	35 CMS 801315	Bibliographical Services	9,437	9,809	9,809	(0)	0.0%	12,648	
0	6,259	5,878	381	6.1%	35 CMS 801320	Binding	711	10,000	9,619	381	3.8%	10,000	
187	175	175	(0)	0.0%	17 EXEC 801325	Board Expense	1,076	1,310	1,320	(10)	-0.7%	2,010	
1,845	0	300	(300)	0.0%	37 COM 801330	Staff meals & events	15,354	15,664	16,252	(587)	-3.7%	18,464	
855	1,095	293	802	73.3%	15 FIN 801335	Supplies - Office	14,506	8,337	5,098	3,238	38.8%	11,624	Timing variance.
2,207	2,578	2,303	275	10.7%	35 CMS 801337	Supplies - Library materials	10,181	6,622	6,510	112	1.7%	10,000	
0	(50)	0	(50)	100.0%	37 COM 801340	Stationery, business cards, etc.	0	781	131	650	83.3%	631	New order of business cards in June for new staff and promotions.
0	0	0	0	0.0%	25 PS 801365	Grant Application Expenses	0	0	0	0	0.0%	0	
1,595	1,057	1,680	(623)	-59.0%	33 IT 801370	Copy Center Expense	10,402	12,025	13,064	(1,039)	-8.6%	15,194	
142	1,250	1,229	22	1.7%	15 FIN 801375	General - Misc	868	4,007	17,615	(13,608)	-339.6%	45,257	Planned class registration module not implemented.
1,826	0	1,800	(1,800)	0.0%	25 PS 801390	Course Registration	18,510	10,750	15,670	(4,920)	-45.8%	10,750	Timing variance. Offset by course registration revenue.
1,043	0	0	0	0.0%	17 EXEC 801395	Friends of Law Library	1,043	0	0	0	0.0%	600	
10,955	13,769	14,996	(1,226)	-8.9%		Subtotal	85,879	83,046	98,511	(15,464)	-18.6%	142,294	
							Professional Development:						
0	0	1,355	(1,355)	0.0%	ALL 803105	Travel	6,781	3,713	5,257	(1,544)	-41.6%	6,813	AALL costs lower than anticipated.
0	0	0	0	0.0%	ALL 803110	Meals	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	ALL 803113	Incidental and miscellaneous	0	0	0	0	0.0%	0	
2,082	0	5,960	(5,960)	0.0%	ALL 803115	Membership dues	9,332	6,785	5,960	825	12.2%	12,083	Timing variance.
249	75	625	(550)	-733.3%	ALL 803120	Registration fees	13,659	7,073	7,123	(50)	-0.7%	8,498	AALL costs lower than anticipated.
0	0	0	0	0.0%	ALL 803125	Educational materials	1,429	0	1,080	(1,080)	0.0%	0	
2,331	75	7,940	(7,865)	-10486.6%		Subtotal	31,202	17,571	19,420	(1,849)	-10.5%	27,394	
							Communications & Marketing:						

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2026
(Provisional and subject to year-end audit adjustments)

Mar-25 Actual	Mar-26				FY 2024-25 YTD Actual	FY 2025-26 YTD				Amended Annual Budget	Comments	
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%		Amended Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			
2	50	2	48	96.0%	37 COM 803205	18	162	18	144	88.9%	432	
0	417	0	417	100.0%	37 COM 803210	1,710	6,620	1,815	4,805	72.6%	7,870	Timing variance.
0	350	500	(150)	-42.9%	37 COM 803215	1,100	1,900	2,000	(100)	-5.3%	21,500	
0	250	0	250	100.0%	37 COM 803220	0	711	461	250	35.1%	961	Timing variance.
2	1,067	502	565	52.9%		2,828	9,393	4,294	5,099	54.3%	30,763	
0	0	0	0	0.0%	ALL 803305	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	ALL 803310	0	0	0	0	0.0%	0	
0	0	0	0	0.0%	ALL 803315	0	0	0	0	0.0%	0	
0	130	167	(37)	-28.2%	ALL 803320	147	874	957	(83)	-9.5%	1,264	Increased travel to branch and partnership locations due to staff vacancy.
0	0	0	0	0.0%	ALL 803325	0	0	0	0	0.0%	0	
0	130	167	(37)	-28.2%		147	874	957	(83)	-9.5%	1,264	
31,900	0	0	0	0.0%	15 FIN 804005	34,611	36,580	41,521	(4,941)	-13.5%	36,580	Audit costs incurred additional costs related to GASB101 implementation.
0	10,238	0	10,238	100.0%	17 EXEC 804008	29,720	37,632	11,250	26,382	70.1%	81,250	
8,531	0	18,011	(18,011)	0.0%	17 EXEC 804010	23,660	14,342	48,971	(34,629)	-241.5%	23,092	Includes unexpected/unbudgeted legal fees.
295	0	234	(234)	0.0%	15 FIN 804015	16,693	24,443	25,088	(645)	-2.6%	24,443	
40,726	10,238	18,245	(8,007)	-78.2%		104,683	112,997	126,830	(13,832)	-12.2%	165,364	
157,592	158,325	146,609	11,716	7.4%	15 FIN 806105	1,443,154	1,401,404	1,370,335	31,069	2.2%	1,874,370	
29,526	31,300	30,353	948	3.0%	15 FIN 806110	257,418	272,530	269,623	2,907	1.1%	373,236	
187,118	189,625	176,961	12,664	6.7%		1,700,572	1,673,934	1,639,958	33,976	2.0%	2,247,607	
830,125	878,252	840,029	38,223	4.4%		7,831,299	8,112,371	7,911,445	200,925	2.5%	10,684,146	
28,949	(43,318)	79,078	122,396	-282.6%		93,921	(23,531)	703,625	727,156	3090.2%	186,467	

Los Angeles County Law Library
Income Statement for the Period Ending March 31, 2026
(Provisional and subject to year-end audit adjustments)

Mar-25	Mar-26				FY 2024-25	FY 2025-26 YTD					Comments		
	Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav -%	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav (Unf)	Amended Annual Budget
24,231	10,000	(1,683)	(11,683)	-116.8%	15 FIN 321000	Investment Gain (Loss) ¹	268,734	176,856	188,202	11,346	6.4%	206,856	Reflects gains/loss if sold at time of report (before maturity)
0	0	0	0	0.0%	17 EXEC 401000	Extraordinary Income	0	231,641	231,641	0	0.0%	231,641	
0	0	0	0	0.0%	17 EXEC 901000	Extraordinary Expense	0	0	0	0	0.0%	0	
<u>53,180</u>	<u>(88,480)</u>	<u>77,395</u>	<u>165,875</u>	<u>-187.5%</u>		Net Income Including Extraordinary Items	<u>362,655</u>	<u>323,238</u>	<u>1,123,467</u>	<u>800,229</u>	<u>247.6%</u>	<u>624,964</u>	
Capital Expenditures:													
8,163	0	0	0	0.0%	39 FAC 161100	Furniture / Appliances (>3k)	8,163	0	0	0	0.0%	0	
66,515	0	0	0	0.0%	39 FAC 161200	Equipment	66,515	0	16,463	(16,463)	0.0%	21,258	Prior year CapEx purchases.
0	0	225,870	(225,870)	0.0%	33 TECH 161300	Electronics / Computer Hardware (>3k)	4,055	6,699	232,569	(225,870)	-3371.6%	6,699	Prior year CapEx purchases.
22,669	0	0	0	0.0%	39 FAC 164500	Exterior Building Repairs/ Improvements (>3k)	22,669	42,906	42,906	0	0.0%	792,906	
57,985	0	0	0	0.0%	39 FAC 164000	Interior Improvements / Alterations (>3k)	57,985	9,240	9,240	0	0.0%	0	
51,196	28,360	0	28,360	100.0%	33 TECH 168000	Computer Software	51,196	28,360	0	28,360	100.0%	28,360	
<u>206,528</u>	<u>500,000</u>	<u>225,870</u>	<u>(274,130)</u>	<u>-54.8%</u>		Total - Capitalized Expenditures	<u>210,584</u>	<u>558,845</u>	<u>301,178</u>	<u>(213,973)</u>	<u>-38.3%</u>	<u>849,223</u>	
CalPERS CERBT Trust Fund:													
						Beginning Balance			2,827,532				
						Administrative Expense			-64.49				CalPERS CERBT program cost.
						Investment Expense			-102.69				Investment management cost.
						Unrealized Gain/Loss			-125,671.17				Fluctuating market conditions.
						Distribution							Distribution from Fund.
						Ending Balance			<u>2,701,693</u>				

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

Los Angeles County Law Library

Statement of Cash Flows

As of March 31, 2026

(Provisional and subject to year-end audit adjustments)

	3/31/2026	YTD
Cash flows from operating activities		
L.A. Superior court fees	835,606	7,882,746
Parking fees	-	-
Library services	35,566	288,363
Extraordinary income	-	231,641
(Increase) decrease in accounts receivable	6,717	(22,395)
(Increase) decrease in other receivable	(3,549)	(13,569)
Increase (decrease) in borrowers' deposit	548	6,817
Cash received from filing fees and services	874,889	8,373,603
Facilities	(121,739)	(875,425)
Technology	(20,386)	(198,347)
General	(14,996)	(98,511)
Professional development	(7,940)	(19,420)
Communications & marketing	(502)	(4,294)
Travel & entertainment	(167)	(957)
Professional services	(18,245)	(126,830)
Electronic Resource Subscriptions (ERS)	(53,850)	(456,446)
(Increase) decrease in prepaid expenses	44,173	(83,509)
Increase (decrease) in accounts payable	221,742	137,169
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	28,091	(1,726,570)
Staff (payroll + benefits)	(425,243)	(4,491,258)
Increase (decrease) in payroll liabilities	11,898	11,466
Increase (decrease) in accrued sick and vacation liability	-	(6,514)
Increase (decrease) in OPEB liability	10,833	97,497
Increase (decrease) in net pension liability	41,667	375,003
Cash payments to employees for services	(360,846)	(4,013,806)
Contributions received	-	-
Net cash from operating activities	542,134	2,633,227
Cash flow from capital and related financing activities		
Library materials	(192,083)	(1,393,649)
Capital assets	(225,870)	(313,195)
Capital - Work in Progress (WIP)	22,117	(195,875)
Cash flows from investing activities		
Investment	-	-
Investment earnings	47,935	443,961
Net cash increase (decrease) in cash and cash equivalents	194,232	1,174,467
Cash and cash equivalents, at beginning of period	18,632,698	17,652,462
Cash and cash equivalents, at end of period	18,826,929	18,826,929
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	31,143	491,304
Adjustments for noncash effects:		
Depreciation	176,961	1,639,958
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	6,717	(22,395)
(Increase) decrease in other receivable	(3,549)	(13,569)
(Increase) decrease in prepaid expenses	44,173	(83,509)
Increase (decrease) in accounts payable	221,742	137,169
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	11,898	11,466
Increase (decrease) in accrued sick and vacation liability	-	(6,514)
Increase (decrease) in borrowers' deposit	548	6,817
Increase (decrease) in OPEB liability	10,833	97,497
Increase (decrease) in net pension liability	41,667	375,003
Net cash from operating activities	542,134	2,633,227

LOS ANGELES COUNTY LAW LIBRARY
April 1, 2026 - April 30, 2026 (WARRANTS)
Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 3	OTTO HARRASSOWITZ EX LIBRIS (USA) INC. PRICE PAIGE & COMPANY	BOOKS PREPAID EXP ACCOUNTING	10,407.84 18,583.94 10,985.00	TS00365816 TS00365816 TS00365816
April 9	AMHOUSE INC. EBSCO INFORMATION SERVICES	CAPITAL WIP CAPITAL WIP	35,499.92 28,360.00	TS00366011 TS00366011
April 24	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	11,436.38	TS00366549

115,273.08

LOS ANGELES COUNTY LAW LIBRARY
 April 1, 2026 - April 30, 2026 (CHECKS)
 Account No.: 102002

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 28	AWESOME BLOSSOM WHOLESALE DEL REAL WHOLESALE MAYESH WHOLESALE FLORIST LLC O AND J GROWERS INC.	FRIENDS FRIENDS FRIENDS FRIENDS	100.97 194.00 284.90 148.50	V000021 V000022 V000023 V000024

728.37

LOS ANGELES COUNTY LAW LIBRARY
April 1, 2026 - April 30, 2026 (CHECKS)
Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 17	CALPERS	PREPAID EXP	77,028.97	1003269221

77,028.97

LOS ANGELES COUNTY LAW LIBRARY
 April 1, 2026 - April 30, 2026 (CHECKS)
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 2	AT&T	TELECOM	689.25	033976
April 10	MARY MARTIN BOOKSELLERS	BOOKS	375.00	033977
	MINISTER OF FINANCE	BOOKS	171.09	033978
April 17	GAUNT	BOOKS	147.88	033979
	OTTO HARRASSOWITZ	BOOKS	3,746.84	033980
	INGRAM LIBRARY SERVICES	BOOKS	81.69	033981
	WILLIAM S HEIN & CO	BOOKS	431.00	033982
	ABD OFFICE SOLUTIONS	COPY CENTER	1,589.84	033983
	ADP SCREENING & SELECTION SVCS	RECRUITMENT	75.88	033984
	AFLAC REMITTANCE	CAFE PLAN-INSURAN	462.52	033985
	BET TZEDEK	ADVERTISING	500.00	033986
	LANGUAGE PEOPLE INC	OTHER	234.00	033987
	LAWRENCE ROLL-UP DOORS, INC	REPAIR & MAINTENA	650.00	033988
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	3,522.00	033989
	METROLINK	TMP	237.50	033990
	CHARTER COMMUNICATIONS	TELECOM	194.34	033991
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	700.00	033992
April 23	CALIFORNIA DEPARTMENT OF TAX	USE TAX	1,403.00	033993
April 27	DENNIS KEITH HAUCK JR	REFUND	140.00	033994
	MIKHAIL KLIMUSHA	REFUND	140.00	033995
	NICHOLAS ANDRE MODRZEWSKI	REFUND	140.00	033996
	HELEN MOSHAYEDI	REFUND	140.00	033997
April 28	ATKINSON, ANDELSON, LOYA, RUUD & GUARDIAN	LEGAL PREPAID EXP	7,745.85 8,200.10	033998 033999
April 29	CASALINI LIBRI	BOOKS	573.75	034000
	CENGAGE LEARNING INC	BOOKS	1,866.30	034001
	MARY MARTIN BOOKSELLERS	BOOKS	1,600.00	034002

35,757.83

LOS ANGELES COUNTY LAW LIBRARY
April 1, 2026 - April 30, 2026 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 2	SYNCB AMAZON	BOOKS	32.35	V010444
	AMAZON WEB SERVICES	OSP	907.99	V010466
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	158.15	V010467
April 3	CONSTANT CONTACT	OSP	315.00	V010468
	QUICKSTART GUIDES	COMP SUPPL	97.00	V010469
April 5	DROPBOX	OSP	54.00	V010485
April 6	CANVA.COM	REGISTRATION FEES	592.00	V010470
April 7	SYNCB AMAZON	SUPPLIES-OFFICE	262.19	V010503
April 9	MICROSOFT CORPORATION	OSP	29.00	V010507
April 10	AMERICAN BAR ASSOCIATION	BOOKS	1,044.89	V010445
	LEXISNEXIS MATTHEW BENDER	BOOKS	187.20	V010446
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	5,169.97	V010447
	RETTA LIBROS LIDERLAF S A	BOOKS	152.28	V010448
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,480.00	V010449
	PRACTISING LAW INSTITUTE	BOOKS	399.52	V010450
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	25,784.79	V010451
	UNITED NATIONS PUBLICATIONS	BOOKS	45.00	V010452
	THOMSON REUTERS	BOOKS	104,238.89	V010453
	STATE BAR OF WISCONSIN	BOOKS	96.50	V010454
	GOBI LIBRARY SOLUTIONS	BOOKS	5,371.70	V010455
April 13	STAMPS.COM	DELIVERY & POSTAG	30.99	V010486
	CUSTOM WEAR	MISCELLANEOUS	2,796.83	V010487
April 14	IP PHONE-WAREHOUSE.COM	COMPUTER SUPPLIE	1,050.31	V010471
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	56.38	V010488
April 16	FS.COM INC	COMPUTER SUPPLIE	653.02	V010472
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	184.12	V010489
	SYNCB AMAZON	COMPUTER SUPPLIE	1,843.78	V010504
April 17	MASSACHUSETTS CONTINUING LEGAL EDUC	BOOKS	203.50	V010459
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	178.50	V010460
	PRACTISING LAW INSTITUTE	BOOKS	1,613.46	V010461
	UNITED NATIONS PUBLICATIONS	BOOKS	359.67	V010462
	ALTA FOODCRAFT	KITCHEN SUPPLIES	276.80	V010473
	BRADY INDUSTRIES	CLEANING SUPPLIES	1,602.91	V010474
	BRCK INC	TELECOM	889.54	V010475

175,158.23

LOS ANGELES COUNTY LAW LIBRARY
April 1, 2026 - April 30, 2026 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	DISCOUNT TREE CARE ARBORIST INC	LANDSCAPING	2,000.00	V010476
	FEDEX	DELIVERY & POSTAG	10.98	V010477
	ISOLVED BENEFIT SERVICES	HR BENEFIT/ADMIN	89.18	V010478
	LA DEPT OF WATER & POWER	WATER/SEWER	15,391.44	V010479
	NASA SERVICES	BLDG SVCS	691.85	V010480
	ORKIN	BLDG SVCS	156.38	V010481
	SECURITAS SECURITY	SECURITY	8,120.42	V010482
	T-MOBILE	TELECOM	900.42	V010483
	UPS	DELIVERY & POSTAG	580.87	V010484
	CHERRY PICK CAFE	SPECIAL EVENTS EX	193.75	V010490
April 19				
	ZOOM VIDEO COMMUNICATIONS INC	OSP	223.12	V010491
April 20				
	DUO SECURITY LLC	OSP	150.00	V010492
	MICROSOFT CORPORATION	OSP	390.00	V010493
	SYNCB AMAZON	FRIENDS EXPENSE	33.44	V010505
	LEXISNEXIS MATTHEW BENDER	BOOKS	70,091.14	V010528
April 21				
	SYNCB AMAZON	SUPPLIES-OFFICE	41.06	V010506
April 22				
	DOORDASH	BOARD EXPENSE	123.37	V010494
	GOOGLE	SERVICES	1.99	V010529
April 23				
	STAMPS.COM	DELIVERY & POSTAG	300.00	V010495
	HOME DEPOT	COMPUTER SUPPLIE	377.53	V010530
April 24				
	ACCESSIBE INC	OSP	1,341.00	V010496
	GURU PRINTERS	SPECIAL EVENTS	428.89	V010497
	JOLLIBEE	STAFF MEAL/EVENT	553.03	V010531
April 27				
	ANTHROPHIC, PBC	SOFTWARE (<3K)	1,200.00	V010498
	GURU PRINTERS	FRIENDS EXPENSE	965.84	V010499
	MICROSOFT CORPORATION	OSP	57.60	V010508
April 28				
	ORKIN	BLDG SVCS	156.38	V010500
	PURE PROCESS FILTRATION INC.	BLDG SVCS	2,011.50	V010501
	SECURITAS SECURITY	SECURITY	8,941.91	V010502
April 29				
	AMERICAN LEGAL PUBLISHING CORPORATI	BOOKS	300.00	V010509
	DATA TRACE PUBLISHING COMPANY	BOOKS	529.90	V010510
	JAMES PUBLISHING INC	BOOKS	170.11	V010511
	METROPOLITAN NEWS COMPANY	BOOKS	572.89	V010512
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,201.00	V010513
	GOBI LIBRARY SOLUTIONS	BOOKS	2,933.14	V010514
	PIZZA NEXT DOOR	FRIENDS	690.01	V010532

295,143.11

LOS ANGELES COUNTY LAW LIBRARY
 April 1, 2026 - April 30, 2026 (CHECKS)
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 30	SYNCB AMAZON FLASHBAY INC.	COMPUTER SUPPLIE COMPUTER SUPPLIE	64.74 4,063.91	V010533 V010534

299,207.02

MEMORANDUM

DATE: May 27, 2026

TO: Board of Law Library Trustees

FROM: Marcelino Juarez, Finance Director
Via Katherine H. Chew, 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, 2026. 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. This year, our broker approached other insurance carriers for quotes. Most of them declined due to our high retiree count. Others declined because we did not meet their threshold for active employees on the dental plan. Carriers that were approached include MetLife, Unum, Humana, Delta Dental and Principal.

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, 2026 - July 31, 2027**



guardiananytime.com

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

What you'll find in this package

RENEWAL INFORMATION	PAGE
Commission Disclosure	3
Renewal Rates At-a-Glance	4
Dental Details	8
Vision Details	11
Long Term Disability Details	12
Basic Life Details	14
Voluntary Life Details	15
Voluntary AD&D Details	17

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.



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

Participating Policy and Producer Compensation Disclosure Statement

Participating Policy Statement:

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

Producer Compensation Disclosure:

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

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

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

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



Renewal Rates At-a-Glance

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

DENTAL PLAN RATES - CHOICE PLAN					
Tier	Enrolled Employees	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	42	\$62.21	\$31,354	\$62.21	\$31,354
EE/SP	20	\$113.25	\$27,180	\$113.25	\$27,180
EE/CH	3	\$143.18	\$5,154	\$143.18	\$5,154
FAMILY	5	\$194.27	\$11,656	\$194.27	\$11,656
TOTAL	70		\$75,345		\$75,345

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 - VSP 60					
Tier	Enrolled Employees	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	27	\$12.42	\$4,024	\$12.42	\$4,024
EE/SP	8	\$21.32	\$2,047	\$21.32	\$2,047
EE/CH	3	\$21.75	\$783	\$21.75	\$783
FAMILY	4	\$35.07	\$1,683	\$35.07	\$1,683
TOTAL	42		\$8,537		\$8,537

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

Good news ! There is a 2 year rate guarantee on this plan

LTD PLAN RATES				
CURRENT			RENEWAL	
Volume	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
\$254,217	\$0.190/\$100	\$5,796	\$0.190/\$100	\$5,796

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

Good news ! There is a 2 year rate guarantee on this plan

BASIC LIFE PLAN RATES					
CURRENT				RENEWAL	
Coverage	Volume	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
BASIC LIFE	\$1,341,250	\$0.120/\$1000	\$1,931	\$0.120/\$1000	\$1,931

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

Good news ! There is a 2 year rate guarantee on this plan

AD&D PLAN RATES					
CURRENT				RENEWAL	
Coverage	Volume	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
AD&D	\$1,341,250	\$0.020/\$1000	\$322	\$0.020/\$1000	\$322

This plan is currently offered for Insurance Class 1 and 3

Good news ! There is a 2 year rate guarantee on this plan

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

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

Good news ! There is a 2 year rate guarantee on this plan

VOLUNTARY LIFE PLAN RATES (Continued)		
EMPLOYEES	CURRENT	RENEWAL
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

Good news ! There is a 2 year rate guarantee on this plan

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

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

Good news ! There is a 2 year rate guarantee on this plan

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

This plan is currently offered for Insurance Class 1 and 3

Good news ! There is a 2 year rate guarantee on this plan

VOLUNTARY AD&D PLAN RATES					
Tier	Volume	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	\$1,690,000	\$0.032/\$1000	\$649	\$0.032/\$1000	\$649
SPOUSE	\$175,000	\$0.032	\$67	\$0.032	\$67
CHILD(REN)	\$9,000	\$0.032	\$3	\$0.032	\$3

Current Plan Benefits Summaries

CONTRACT TYPE: DENTAL GUARD 2000

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

PLAN BENEFITS SUMMARY

Network	In-Network DentalGuard Preferred	Out-of-Network None
Coinsurance		
Preventive	100%	100%
Basic	80%	80%
Major	50%	50%
Deductible	\$50	\$50
Waived for preventive?	Yes	Yes
Claim Payment Basis	Fee Schedule	UCR 90%
Maximum	\$2,000	\$2,000
Orthodontia	Included	
Lifetime Maximum	\$1,000	
Coinsurance	50%	
Maximum Rollover		
Threshold		\$800
Rollover Amount		\$400
In-network only rollover		\$600
Max Rollover Limit		\$1,500
Dependent Age Limit		26/26

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

CONTRACT TYPE: DENTAL GUARD 2000

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

PLAN BENEFITS SUMMARY

Network	In-Network DentalGuard Preferred	Out-of-Network None
Coinsurance		
Preventive	100%	100%
Basic	100%	100%
Major	60%	60%
Deductible	\$50	\$50
Waived for preventive?	Yes	Yes
Claim Payment Basis	Fee Schedule	Fee Schedule
Maximum	\$2,000	\$2,000
Orthodontia	Included	
Lifetime Maximum	\$1,000	
Coinsurance	50%	
Maximum Rollover		
Threshold		\$800
Rollover Amount		\$400
In-network only rollover		\$600
Max Rollover Limit		\$1,500
Dependent Age Limit		26/26

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Additional Dental Information

DENTAL MAXIMUM ROLLOVER SUMMARY

For Benefit Year Ending: 12/31/2026

ROLLOVER ACCOUNT SIZE	NUMBER OF QUALIFYING EMPLOYEES & DEPENDENTS	TOTAL ACCOUNT VALUE
\$0	27	\$0.00
\$1 - \$250	0	\$0.00
\$251 - \$500	9	\$4,400.00
\$501 - \$750	5	\$2,970.20
\$751 - \$1,000	5	\$4,700.00
Over \$1,000	61	\$89,052.40
TOTAL	80	\$101,122.60

0 of your Employees and Dependents currently are eligible for additional Maximum Rollover amounts.

"Benefit Year" refers to the 12-month period during which charges are counted toward this plan's annual maximum.

"Number of Qualifying Employees and Dependents" reflects information available at the time this renewal package was issued. Additional claims will affect this count.

"Eligibility for additional rollover amounts reflects information available at the time this renewal package was issued. Additional claims will affect the eligibility for additional rollover amounts"

Rollover amounts earned in the benefit year ending 12/31/2026 are applied to the members Maximum Rollover Account for use starting the next benefit year.

Current Plan Benefits Summaries

**VSP
VISION**

This plan is currently offered for Insurance Class 1 and 3

PLAN BENEFITS SUMMARY			
	In-Network	Out-of-Network	Frequency
Exam Copay	\$10	\$10	12 months
Exam Allowance	100%	\$46	12 months
Materials Copay	\$25	\$25	
Base Lenses			
Single Vision Allowance	100%	\$47	12 months
Bifocal Allowance	100%	\$66	12 months
Trifocal Allowance	100%	\$85	12 months
Lenticular Allowance	100%	\$125	12 months
Contact Lenses			
Elective Allowance	\$120	\$120	12 months
Therapeutic Allowance	100%	\$210	12 months
Frame Retail Allowance	\$120	\$47	24 months
Materials Allowance	N/A	N/A	N/A

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

LONG TERM DISABILITY

This plan is currently offered for Insurance Class 1

PLAN BENEFITS SUMMARY	
Monthly Benefit	66.7% to \$10,000
Monthly Minimum Benefit	\$100
Elimination Period	360 days
Benefit Duration	To Age 67/Adea
Own Occupation Period	Own Occ/Any Occ Mo Ben
Own Occupation Duration	24 months
Gainful Occupation	80%
Pre-Existing Conditions	3/12 Exclusion
Mental Nervous	2 years
Substance Abuse	2 years
Cost of Living (COLA)	N/A
Survivor Benefit	3 months
Integration	Full Family
Rehabilitation Benefit	Enhanced Rehab

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Because Guardian does not have visibility into the entire suite of benefits offered to your employees, it cannot ensure that any LTD product individually satisfies all applicable age discrimination laws. Employer's compliance with these laws is based on consideration of the entire benefit package provided. If a stand-alone compliant LTD product is required, you should contact your sales representative for available options.

Current Plan Benefits Summaries

LONG TERM DISABILITY

This plan is currently offered for Insurance Class 3

PLAN BENEFITS SUMMARY	
Monthly Benefit	66.7% to \$10,000
Monthly Minimum Benefit	\$100
Elimination Period	120 days
Benefit Duration	To Age 67/Adea
Own Occupation Period	Own Occ/Any Occ Mo Ben
Own Occupation Duration	24 months
Gainful Occupation	80%
Pre-Existing Conditions	3/12 Exclusion
Mental Nervous	2 years
Substance Abuse	2 years
Cost of Living (COLA)	N/A
Survivor Benefit	3 months
Integration	Full Family
Rehabilitation Benefit	Enhanced Rehab

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Because Guardian does not have visibility into the entire suite of benefits offered to your employees, it cannot ensure that any LTD product individually satisfies all applicable age discrimination laws. Employer's compliance with these laws is based on consideration of the entire benefit package provided. If a stand-alone compliant LTD product is required, you should contact your sales representative for available options.

Current Plan Benefits Summaries

BASIC LIFE

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

LIFE BENEFITS SUMMARY	
Benefit Type	Flat
Multiple	N/A
Maximum Benefit	\$25,000
Earnings Definition	N/A
Guarantee Issue	N/A
Waiver of Premium	Waived To Specific Age
Elimination Period	9 month(s)
Age Reduction Formula	
Age 65	35%
Age 70	50%
Accelerated Benefit	
Benefit %	50%
Benefit Maximum	\$250,000

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

AD&D BENEFITS SUMMARY	
Benefit Type	Flat
Multiple	N/A
Maximum Benefit	\$25,000
Earnings Definition	N/A

Current Plan Benefits Summaries

VOLUNTARY LIFE

This plan is currently offered for Insurance Class 1 and 3

LIFE BENEFITS SUMMARY	
Benefit Type	Increment
Multiple	N/A
Maximum Benefit	\$300,000
Earnings Definition	N/A
Guarantee Issue	
< age 65	\$50,000
65<70	\$0
70+	\$10,000
Waiver of Premium	Waived To Specific Age
Elimination Period	9 month(s)
Age Reduction Formula	
Age 65	35%
Age 70	50%
Accelerated Benefit	
Benefit %	50%
Benefit Maximum	\$250,000

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

This plan is currently offered for Insurance Class 1 and 3

DEPENDENT BENEFITS SUMMARY	
Spouse Benefit	
Benefit Type	Percent Of Earnings
% of EE amount	50%
Maximum Benefit	\$150,000
Guarantee Issue	
< age 65	\$25,000
65<70	\$10,000
70+	\$0
Child(ren) Benefit	
Benefit Type	Both Flat & Percent Of Earnings
% of EE amount	10%
Maximum Benefit	\$10,000
Guarantee Issue	N/A

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

VOLUNTARY AD&D

This plan is currently offered for Insurance Class 1 and 3

AD&D BENEFITS SUMMARY

	EMPLOYEE	SPOUSE	CHILD(REN)
Benefit Type	Increment	Percent Of Earnings	Percent Of Earnings
Multiple	N/A	50.0%	10.0%
Maximum Benefit	\$300,000	\$150,000	\$10,000
Earnings Definition	N/A		

MEMORANDUM

DATE: May 27, 2026

TO: Board of Law Library Trustees

FROM: Katherine H. Chew, Executive Director
Marcelino Juarez, Finance Director

RE: Review of 2026-27 Property & Liability Insurance Estimates

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, 2026. 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 are waiting to receive quotes. Although normally we bring a recommendation to the Board at their May meeting, broker and staff recommend waiting for hard numbers to come in and make a decision at the June 2026 meeting.

Based on internal communications our broker has been able to provide “not to exceed (NTE)” numbers for the Board’s consideration. This year, the Board is being asked to consider two renewal options for the General Liability coverage.

Depending on which option the Board selects, the NTE could increase the overall insurance cost by 7% or decrease it by 5% over expiring premiums. For FY2027 we have budgeted a 15% increase. Staff and Broker feel that pending quotes (anticipated to be received within the next 2 weeks) are very likely to reduce costs or increase savings.

Overall, we are very pleased with the results thus far. The relationships we have established with incumbent carriers are helping us allay premium increases.

DISCUSSION

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



Broker and staff recommend waiting for hard numbers to come in and make a decision at the June 2026 meeting regarding this year’s renewal.

The table below summarizes the cost of each line of coverage as detailed in Alliant’s letter to the Board. 2 options are presented for the Board’s consideration focusing primarily on the General Liability coverage.

2026-2027 Law Library Premium Summary (OPTION 1)							
Line of Coverage	Limit	Deductible	Carrier	Expiring Premium	NTE	\$ Var	% Var
General Liability	\$25M	\$100K	PRISM	157,290	173,000	15,710	10%
Property	\$100M	\$25K	Hartford	70,519	72,496	1,977	3%
DIC	\$15M	5%, \$100K Min.					
Primary \$15M			Vikco	0	91,952	91,952	
Primary \$10M			Lloyd's / Chaucer	89,119	0	-89,119	-100%
\$5M xs \$10M			Evanston	42,447	0	-42,447	-100%
Cyber Liability	\$18M*	\$10K	PRISM	8,015	12,100	4,085	51%
Crime	\$1M	\$2.5K	ACIP	1,594	1,679	85	5%
Total Premium				368,984	351,227	-17,757	-5%

*Per member aggregate limit

- Under option 1, the Library would remain with PRISM. Deductible would increase from \$50K to \$100K because PRISM no longer offers the \$50K deductible option. Premium increases by \$15K.

2026-2027 Law Library Premium Summary (OPTION 2)							
Line of Coverage	Limit	Deductible	Carrier	Expiring Premium	NTE	\$ Var	% Var
General Liability	\$25M	\$0K	GSRMA	157,290	215,297	58,007	37%
Property	\$100M	\$25K	Hartford	70,519	72,496	1,977	3%
DIC	\$15M	5%, \$100K Min.					
Primary \$15M			Vikco	0	91,952	91,952	
Primary \$10M			Lloyd's / Chaucer	89,119	0	-89,119	-100%
\$5M xs \$10M			Evanston	42,447	0	-42,447	-100%
Cyber Liability	\$18M*	\$10K	PRISM	8,015	12,100	4,085	51%
Crime	\$1M	\$2.5K	ACIP	1,594	1,679	85	5%
Total Premium				368,984	393,524	24,540	7%

*Per member aggregate limit

- Under option 2, the Library would move away from PRISM and gain coverage through Golden State Risk Management Authority (GSRMA), a risk-sharing pool that offers a full line of programs to public agencies in the State of California. Deductible would decrease from \$50K to \$0. Premium increases by \$58K.

GENERAL LIABILITY

General liability coverage includes employment practices liability, directors and officers, auto liability, and errors and omissions.

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, safety blogs, and resources that help the Library stay compliant with new laws like the new SB553 Workplace Violence Prevention that became effective 7/1/2024. The program also provides a stipend for onsite employee safety trainings.

GSRMA participates in the PRISM (Public Risk Innovations, Solutions, and Management) General Liability Program for excess liability coverage. The program is one of the largest public agency excess pooling programs in the country. The size and reputation of the program provides unmatched stability and leverage in the insurance market. GSRMA currently has in excess of 340 member agencies in the State of California.

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 2023, the Law Library changed carriers from Alliant's Special Property Insurance Program (SPIP) to Hartford. This move allowed us to reduce premiums while maintaining appropriate limits. For the 2026-27 renewal period, there is projected increase of 3%.

DIFFERENCE IN CONDITIONS (DIC)

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

This year Vikco was able to expand their line to offer the entire \$15M on the same policy. The quoted premium includes potential rebates for 2026 on the DIC.

The proposed quote from Vikco would decrease premiums by \$40K.

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 \$18M. With the increase in ransomware and other cyber threats, the new \$18M limit places the Library in a better fiscal position. For the 2026-27 renewal period, the projected increase is projected at 51%, however, this number is expected to decrease once the final quote is received.



CRIME

In 2019, the Library joined Alliant's Crime Insurance Program (ACIP) and resulted in an immediate 23% decrease in premiums. For the 2026-27 renewal period, the projected increase is expected to be 5%.

RECOMMENDATION

Staff recommends that the Board consider the information provided and wait for quotes to be presented at the June 2026 meeting for a decision on this year's renewal.

Attached

1. Alliant's letter to the Board





May 20, 2026

Alliant Insurance Services, Inc.
333 South Hope Street
Suite 3750
Los Angeles, CA 90071

O 213 270 0145
CA License No. 0C36861

www.alliant.com

Los Angeles County Law Library Board of Trustees
Los Angeles Law Library
301 West First Street
Los Angeles CA 90012

RE: 2026 – 2027 Insurance Renewal Updates

Dear Marcelino –

While the insurance market is beginning to stabilize in for some lines of coverage, there are still some challenges on others. The insurance and reinsurance markets are experiencing challenges with liability, but the property market is improving. Despite the 2025 wildfires in California, the impact is not expected to have an adverse effect on property rates.

Libraries face a particular complex set of challenges due to the nature of the operations – ranging from slip and falls, patron activity/behavior and security concerns. Another challenge we face for the Law Library is the legal landscape in California. Carriers are seeing an increase in claims frequency and severity and recent nuclear verdicts against public entities have shocked the market.

Below we will provide updates on all the Law Library’s coverages, it is important to note that some of the coverages have been quotes, but we are providing estimates on the general liability and cyber placements. The estimates are quite conservative to allow for cushion. We do believe that the numbers will improve as we get closer to the July 1 renewal date:

General Liability:

The Law Library is a member of a JPA known as Public Risk Innovation, Solutions and Management (PRISM) which is a state-wide Joint Powers Insurance Authority consisting of 70% of all California Public Entities and Special Districts. The Law Library's 2025 premium was \$157,290. The challenge we are experiencing for this year’s renewal due to overall reinsurance costs and a continued hardening of the liability market in California. We have explored other carriers – but have again received quite a few declinations due to the limits purchased by the Law Library and the overall view of a library exposure. Additionally, the Law Library’s placement with PRISM is inclusive of general liability, employment practices liability, D&O coverage, Auto liability and E&O coverage with a total liability limit of \$25M for each. Breaking the coverages out individually would significantly increase the overall cost of liability insurance. Our current estimate for the PRISM liability coverage is currently \$173,000 with an increase in minimum deductible from \$50,000 last year to \$100,000 for the 26-27 renewal.

We were also able to get estimates this year from GSRMA to provide another option due to the increase in minimum deductible this renewal by PRISM. GSRMA is a primary JPA that is a member of PRISM. You would have the same coverage, just accessing through a different entity. The premium estimate provided by GSRMA is \$215,297 with a \$0 deductible.

We do expect this overall number to decrease but will not have a firm quote until after June 1st.

Property:

The property coverage was moved to The Hartford three years ago and we experienced strong cost reductions each of the past two years. For valuation accuracy, the values of the Law Library's property was trended using the Marshall & Swift index – an industry standard. The trend factor was 5.31% for contents and 2.55% for real property. The expiring premium for the Law Library's property policy is \$70,520. Hartford has quoted their renewal at \$72,496 including rebates.

Difference in Condition:

In 2025 we redesigned the placement of the DIC coverage to maximize savings and were able to secure a decrease for this renewal. The Law Library purchases a total of \$15M in limits.

Of all the other placements, this coverage is the most impacted by weather related events as it is a CAT coverage.

Total 2025 premium (including rebates) for the DIC coverage was as follows:

- Primary \$10M - \$89,119
- \$5M xs \$10M - \$42,447

This year Vikco was able to expand their line to offer the entire \$15M on the same policy. Quoted premium (including potential rebates) for 2026 on the DIC:

- Primary \$15M - \$91,952

Cyber Liability:

The Cyber Liability market is by far the most challenged market in the entire insurance industry. For over a decade, cyber pricing has been very low while frequency of claims was climbing. Over the past 36 months – the severity of claims has also climbed drastically. As an example, global ransomware claims in 2018 were \$8Bn; \$11.5Bn in 2019 and \$20Bn in 2020. Despite the dramatic market correcting in 2021 and 2022 – the cyber market currently finds itself in a very stable position. We are also seeing a flattening of the increases. The Law Library also joined the CSAC-EIA/PRISM cyber program in 2019. The program provides a \$16M per occurrence limit. This program is also currently being negotiated, and final terms have not been received, however the pool has advised that the projected not to exceed premium of \$12,100 for the annual premium. The Law Library's expiring premium is \$8,015.

Crime:

The Law Library also joined Alliant's Crime Insurance Program (ACIP) in 2019 and resulted in a 23% decrease to the Law Library. 2025 current premium for Crime is \$1,594. The quote for the 2026 renewal premium is \$1,679.

We are exploring different carriers and alternative ways of structuring the program to ensure that we secure not only the best pricing and coverage – but also place a program that will put the Law Library in a good position for the long- term.

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

Regards,

Robert Lowe
Senior Vice President
213-270-0145

MEMORANDUM

DATE: May 27, 2026

TO: Board of Trustees

FROM: Katherine H. Chew, Executive Director
Marcelino Juarez, Finance Director

RE: Approval of Operating and Capital Expenditures Budget for Fiscal Year 2026-27

SUMMARY AND BACKGROUND INFORMATION

The Board of Trustees is asked to approve the proposed fiscal year 2026-27 budget, ask questions, discuss and provide direction to Staff.

The Fiscal Year 2027 Budget and Financial Planning Subcommittee (Finance Committee) met to review and discuss the preliminary FY2027 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 8, 2026 the Finance 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. There is a heightened need for the Law Library’s services, a heightened need for access to justice. The current economic and social climate is filled with uncertainties and given these 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 and stronger than expected civil filing fee revenues, 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 a net loss of approximately \$343K.



- b. The proposed capital expenditure budget anticipates spending \$2.8M from reserves. However, this budget includes more than \$895K deferred from fiscal years 2014 through 2026, with all of the cost to be funded by remaining monies from the State's one-time funding allocations.
 - c. In total, this will result in an overall negative cash flow of \$2.7M for FY2027, 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 2027. Civil filing fees are therefore projected to come in slightly below FY2026 levels despite some indicators of fiscal recovery and increased court activities.

In short, the proposed budget incorporates an assumption that civil filing fees will remain stable and follow FY2026 levels. The budget also incorporates significant cost increases that are beyond our control.

Attached for your consideration are:

1. the proposed FY2027 proposed budget;
2. the proposed FY2027 capital expenditure list;
3. the projected FY2027 cash flows; and
4. 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 2027 net income not including extraordinary items is presented at a net loss of \$1.4M and a negative cash loss of approximately \$2.8M, which is a step back as compared to the current year's projected net income of \$186K and projected cash loss of approximately \$242K. This step back is largely and primarily due to the rollover of capital expenditures, increasing health, pension and other post-employment benefit costs and prior year salary adjustments.

Changes in Expenditures: As part of the budgeting process, each of the operating departments were 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 attached Memorandum regarding Costs and Revenue Options, no material budget augmentations or reductions were proposed.

Compensation: During prior 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 one-time fund monies to fund those increases for several years. At their February 25, 2026 meeting, the Board approved the baseline salary calculation of exempt employees meet the minimum salary requirement for exempt employees established by the Department of Industrial Relations Wage Order for California Employers, effective January 1, 2026.

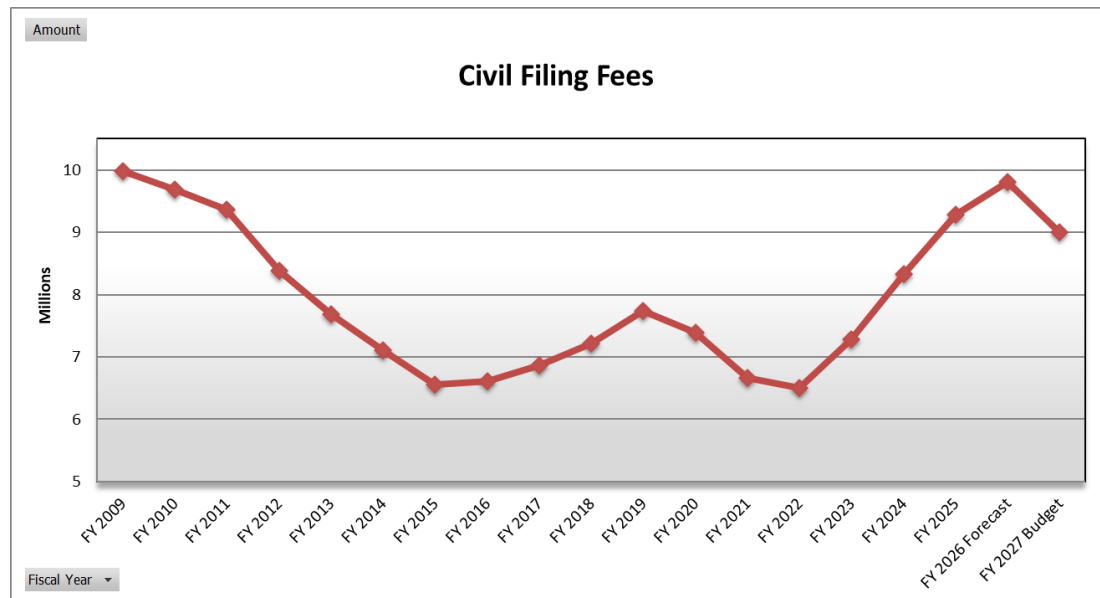


For calendar year 2026, the minimum salary requirement is \$70,304. The minimum wage for non-exempt employees as established by the City of Los Angeles minimum wage ordinance is increasing from \$17.87 to \$18.42 effective 7/1/2026. Both of these requirements have been factored into the FY2027 budget as presented. Additionally, outcomes of ongoing negotiations with the SEIU 721 may change compensation budget projections.

Cost Increases: Each year the Law Library experiences increased costs beyond our control. This year, those rising costs include health insurance, pension, and property and liability insurance. Details of these expenses can be found in the attached Memorandum regarding Costs and Revenue Options.

FILING FEES

From FY 2009, L.A. Superior Court civil filing fees decreased from \$9.9M to \$6.5M at the end of FY 2015. After FY2015, filing fee revenues increased slightly until the 2020 pandemic. For FY2026 we are now projecting to be over last year’s actuals by over \$517K. FY2027 court fee revenue is budgeted conservatively at \$9M, anticipating slightly lower levels than current FY2026 forecast. The following chart provides a visual of the trend in filing fees since FY2009.



PARKING REVENUE

After its closure in August 2022, the Library is pleased to report that repair work on the Hill Street parking structure is currently underway. The contractor is awaiting final issuance of work permits from the County, and assuming those permits will be forthcoming in the next few weeks, the project is scheduled to be completed by the end of June 2026. After civil filing fees, revenue from the parking structure is our second most significant revenue stream. For FY2027, a conservative revenue of \$437K has been budgeted. The Library is in the process of identifying a parking management partner as instructed by the Board.



CAPITAL EXPENDITURES

Proposed capital expenditures are presented totaling \$1.8M (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 one-time funds from the State.

CASH FLOW

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2027 are projected to be \$19M; a net decrease of \$2.8M over the projected FY 2026 (primarily deferred capital projects and increased staff costs). In addition to the \$19M, the Library holds a \$2.6M trust fund with CalPERS CERBT and a \$6.9M bond investment with UBS. However, the Library also holds accrued unfunded liabilities for employee benefit future obligations. As of the latest valuation reports, the Library also has a total Net OPEB Liability is \$4.9M and a total Unfunded Accrued Pension Liability of \$5.3M.

STATE GENERAL FUND REVENUE

The Law Library has been working with CCCLL to secure supplemental State funding for county law libraries statewide. Although the FY26 budget included a \$231K appropriation for County Law Libraries to backfill fee waivers, unfortunately, no allocation has been made for County Law Libraries in the FY27 budget. Due to current budget deficits at the State level, we are not expecting any appropriations of any kind for County Law Library's this budget cycle. 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.

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

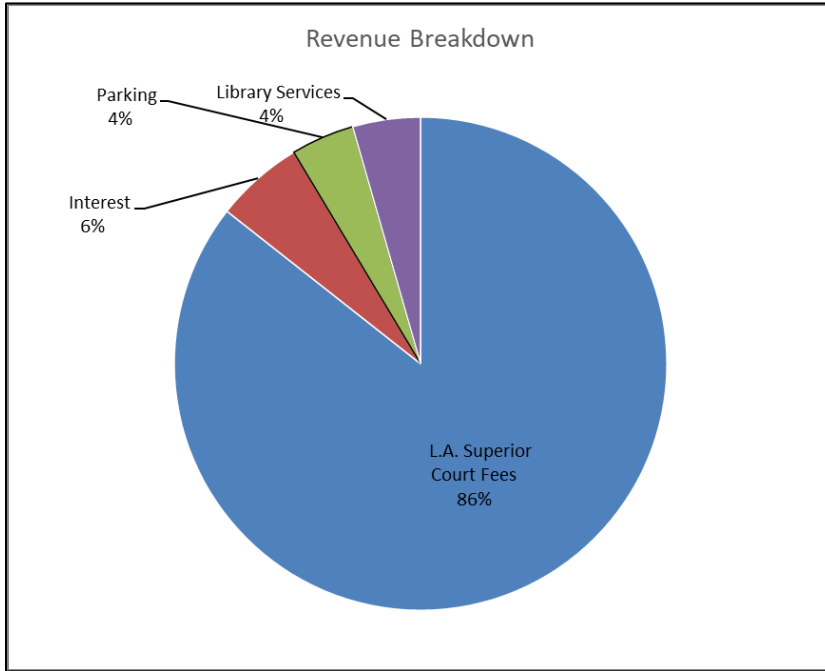
With the support of the Budget Committee, Staff recommends that the Board of Trustees approve the proposed budget for FY2027 (including Income and Expense Operations Summary, Cash Flow, and Capital Projects).



**BUDGET AND FINANCE COMMITTEE
POTENTIAL ADDITIONAL COSTS AND REVENUE OPTIONS FOR FY27 BUDGET**

1. ALREADY INCLUDED IN THE FY27 BUDGET PROPOSAL

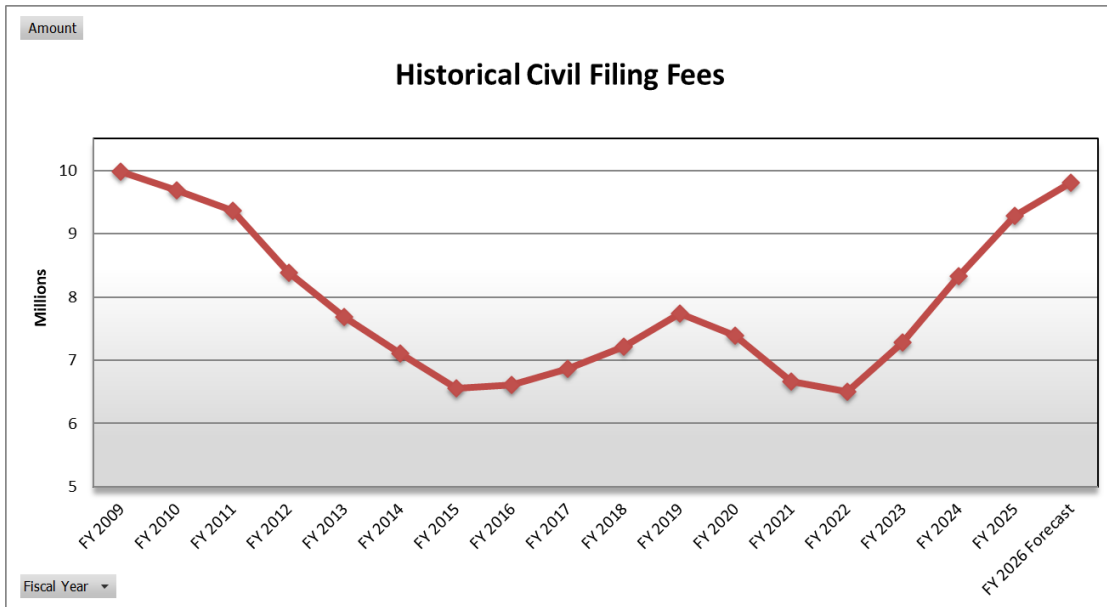
a. Revenue Summary



b. Court fee revenue projection.

Filing Fee revenue is budgeted conservatively at below current fiscal year. Revenue will depend on the duration of limitations on court service, restrictions on individual activity, overall economic conditions, unemployment, and the court’s appetite for granting fee waivers. Each of these has a major impact on civil filing fees.

ITEM	NOTES	FY26 Forecast	FY27 Revenue	Net
Civil Filing Fees	As stated above	9,805,383	9,000,000	\$805K Dec



c. Parking structure update

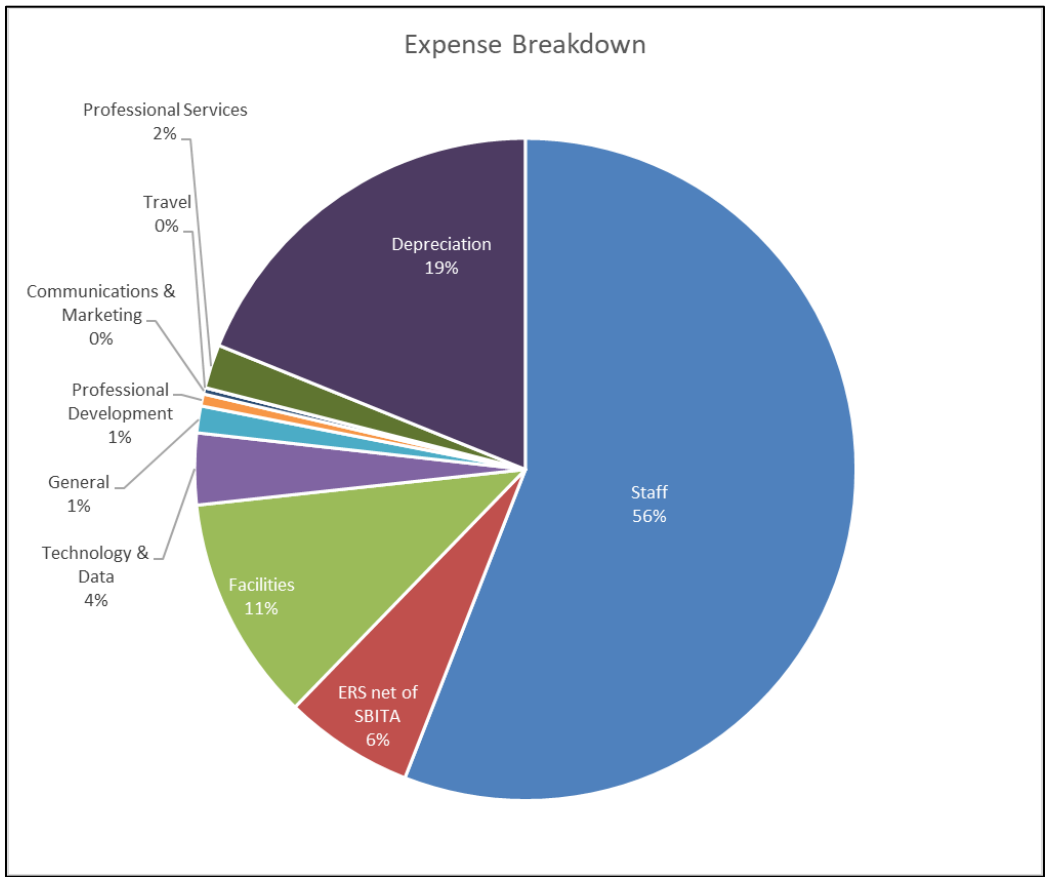
LA Law Library has free-standing parking structure located on its property at the corner of 1st Street and Hill Street. Prior to 2022, the structure served as a convenient and popular location for patrons and others to park when visiting the Library and nearby courthouses, entertainment venues, and government buildings. The parking structure was managed and licensed to a third party, with the Library generating supplemental revenue by collecting a base license fee and a percentage of the parking revenue. In 2022 the structure fell into disrepair and has remained closed due to safety concerns.

In 2024, Staff began efforts to consult with various structural engineering companies to conduct a discovery assessment and recommend viable and cost-effective methods to repair the parking structure. The budgeted amount for retaining a civil engineering firm to perform discovery work was budgeted as \$60,000. In September 2025 staff consulted engineering company Labib Funk & Associates (LFA). The total amount for LFA to complete the professional consultation (Phases 1, 2 and 3) was \$61,370.00, \$1,370.00 over the budgeted amount of \$60,000 that was carried over from year to year for discovery work.

LFA, in consultation with a subcontractor, TTS Engineering, Inc., recommended the most cost-effective approach would be to install a new fiber reinforced polymer design to both decks of the structure. The total cost for the repairs and retrofit for the parking structure was estimated to be approximately \$628,000.00. This estimate is \$128,000.00 over the original budgeted amount of \$500,000 that the Board has set aside in the Capital Projects budget and carried over from year to year since the structure became inoperable in 2022. In December 2025 the Board of Trustees approved moving forward with repairs to the parking structure based on the estimate provide by LFA and TTS Engineering, Inc.

The work is currently underway with an estimated completion date in late June 2026. Since the commencement of repairs, discovery work has recently revealed that there are some preliminary but necessary work and repairs needed before proceeding with the final installation of reinforced polymer design, and ultimately to complete the project. The specific work and repairs are as follows: removal of wheel stops on upper and lower levels; installation of wheel stops on both levels; spall repair on top deck; striping of upper level; demo and hauling of existing ducting; crack repairs on the top floor, and permit cost from LADBS. The total increase from the original estimate of \$628,000 is estimated to be \$680, 272.50.

d. Expense Summary



e. Cost increases:

ITEM	NOTES	FY26 Forecast	FY27 Cost	Increase
Compensation	Payroll cost estimates may change as a result of ongoing union negotiations.	\$3,489,325 Total payroll	\$3,669,845 Total payroll	\$180K
Retirement	Retirement expense has 3 different components: 1) normal cost rate (paid throughout the year and increases as salaries increase for FT employees); 2) a lump-sum payment of the unfunded accrued liability (UAL), and 3) an actuarially determined end-of-year expense. This year, the normal cost rate decreased a combined .05% and the UAL payment increased by a combined \$76K. While the 3 rd component is not yet known we budgeted this to be \$600K for FY27.	\$912,471	\$1,029,032	\$116K
Health & Dental	This is a conservative estimate in that it assumes 1) a 10% increase and 2) that all new hires would elect max allowed coverage. Actual costs are likely to be slightly lower. In FY26, we plan to seek a distribution of \$312K from the CalPERS CERBT account to offset retiree medical/dental costs. A \$90K distribution is budgeted for FY27. May change as a result of ongoing union negotiations.	\$460,928	\$783,011	\$322K
Insurance (Property &Liability)	Anticipate up to a 15% increase in cost due to changes in market conditions.	\$398,772	\$455,371	\$57K

2. Future Projects and Expenses - Currently Unknown Impacts

Staff anticipate some additional projects and expenses may come to fruition in the next fiscal year though the actual associated costs are difficult to enumerate at this time. Although the actual impact on the budget cannot now be predicted, they are listed here to provide an overall picture of costs that may need to be included in the FY 27 budget as matters develop.

Retention of Parking Structure Management System

While the parking structure repair work is ongoing, staff have also begun an assessment of what type of parking management system would be most appropriate for the parking structure operations. With an expected free installation of electric car charging stations as part of the LADWP grant program, the choice of system will also need to take into consideration the best system that will assist in the management of revenue generated from these stations as well as the maintenance of the stations themselves after the five- year warranty ends. Staff is in the process of gathering information as to the pros and cons of employing three possible systems: a traditional contract with an on-site parking garage attendant; a decentralized automated self-management system using AI powered valet and garage software; and a hybrid management system that includes both on site operator assistance with AI powered software and marketing assistance. Staff will also assess the cost for each of these very different scenarios and advise the Board at a future meeting.

Seismic Retrofitting of LA Law Library:

Los Angeles City Ordinance 183893 sets forth mandatory seismic retrofit requirements of pre-1978 non-ductile concrete buildings. The goal is to reduce structural deficiencies and improve the performance of a building during and/or after earthquakes. Upon receipt of an Order to Comply, a property owner must abide by the following time limits:

- **PHASE ONE-Three (3) years:** Submit completed checklist for review to determine if the building is a non-ductile concrete building
- **PHASE TWO-Ten (10) years:** Submit proof of previous retrofit, or plans to retrofit or plans to demolish the building
- **PHASE THREE-Twenty-five (25) years:** Complete construction

As an independent public agency that is not managed by the County, LA Law Library has not been part of County sponsored seismic retrofitting studies nor has it received an Order to Comply from the City to date. However, in the interest of keeping staff and patrons safe, as well as protecting the Library's physical assets and collection, staff seek to be proactive in obtaining its own seismic retrofit study given the building was constructed in 1953 with an addition in 1970.

On May 1, 2025 the Library retained an Earthquake and Structural Rehabilitation Contractor, Alpha Structural, Inc., to complete Phase One of the Ordinance Requirements. The checklist has been submitted and the building is confirmed to be a non-ductile concrete building.

Now that Phase One is completed, the Library is now poised to proceed with Phase Two which involves assessing whether retrofitting the building is feasible and submitting plans, or, in the alternative, whether demolition of the building will be necessary. As stated above, the Library has ten (10) years to complete Phase Two. Alpha Structural, Inc. has provided estimates for Phase Two as follows: \$9,540.00 for consulting fees; \$418,000 for architectural drawings; and \$863,000.00 for Alpha Structural Rough Order of Magnitude (includes mapping/CAD, structural analysis, geotechnical reports, mechanical/plumbing, electrical, Code consultation, fire sprinkler modifications, fire alarm modifications, material testing, Civil engineering analysis, ADA and energy compliance, additional architectural drawings).

Fire/Life/Safety: Regulation 4 Compliance:

The Library has begun addressing some deferred maintenance of fire/life/safety equipment in compliance with the Los Angeles Fire Department Regulation 4 tests that were performed in July 2025. These corrections are necessary to bring the building within code requirements. Total estimated costs for full compliance is as follows: testing (\$22,585.00); wet/dry standpipe repair estimates (\$15,000); Electric Repair (\$25,000); and re-testing (\$15,000) for a total of \$77,585.00.

Fire Suppression System for 50s and 70s Section Stacks:

Another deferred maintenance project that will require budget considerations in the future is the installation of a Fire Suppression Protection System for the building's stacks in both the 50s and 70s sections. Currently the Library has only fire alarms installed in the book stacks and there is no system installed that will provide fire suppression and protection of the book collection. Recommended systems for the protection of library collections can include the following: smoke detectors, sprinkler systems, inert gas systems and advanced detection technologies to protect valuable collections and ensure safety. While further investigation is needed to determine the most appropriate system for LA Law Library, an initial estimate can be approximately \$2 million.

Legal Consultation Fees

The Library anticipates the coming fiscal year will require legal consultation fees from Special Counsel to advise staff on changes to employment laws, personnel negotiations, risk management concerns, facilities and capital improvement related contracts, and civil litigation ranging from personal injury to property damage alleged by external parties. Staff anticipate the need to increase the amount budgeted in past years as the Library continues defending an ongoing civil litigation personal injury matter in the Los Angeles Superior Court, unlimited jurisdiction. The Library also continues to incur consultation fees from recently retained collective bargaining counsel after protracted negotiations with SEIU 721.

SEIU Negotiations for New MOU

Although the Library and SEIU 721 began negotiations for a new MOU as of February 2025, and the Library has continued to negotiate in good faith for one year and 3 months, no agreement between the parties has been reached as of the date of this writing. As a result, the most recent operative MOU expired as of June 30, 2025 and the parties have been operating without an MOU. While some progress has been reached with tentative agreements on some terms, there is still disagreement on base salary increases for represented employees as well as health care contributions for employee health care benefits. The parties continue to negotiate for a new two- year MOU.

Torrance Branch Re-Location

The Superior Court's Chief Executive Director recently informed staff that it is the Court's intent to take over the space currently used for the Library's Torrance Branch operations for a Family Center or possibly relocation of the court self-help center. As there is no alternative space inside the courthouse to relocate the branch operations, they have proposed the Library re-locate across the parking lot in a separate building called the Torrance Annex. The Library is on notice that it must vacate the current space as of July 2026.

The suggested Annex space is currently an unused courtroom, and staff were informed the Library would be expected to incur the cost of vacating the current space and accept the offered space "As Is." This would require considerable costs to continue to operate on the Torrance Courthouse grounds: moving expenses to remove furnishings and bookcases in the current space; removing current furnishings and bookcases in the courtroom; construction of the courtroom space to make it a functional library; re-wiring the courtroom for computers, printers, security cameras, phones, WiFi, and other network needs; assuring adequate security is available during business hours. In addition, there is a concern that if the Library invested in making the courtroom a functional library, there would be no guarantee the Judicial Council might require a subsequent move at a later date.

Staff have made initial steps in ascertaining expected costs. At this juncture, it is estimated re-wiring the space would be estimated to be approximately \$20,727.20. Staff have yet to determine the costs for moving, construction, and security needs. In the meantime, staff have inquired if, in the event the Library re-located to the Annex, the Judicial Council would consider a long term MOU for a minimum of five (5 years). In response, the Judicial Council's Senior Facilities Analyst, Real Estate, has advised that this may be a possibility. However, much would depend on reaching an agreement addressing the following: the overall cost to renovate the space and proposed changes; allowance for some flexibility in the length of occupancy should the court's needs change; a mutual agreement concerning reimbursement to the Library for improvements made in the event the court requests to shorten the occupancy period.

Staff will be moving forward to obtain an estimate for required moving costs, renovation/construction costs, and security needs. Upon completion of the cost analysis, staff will make a presentation to the Board for its consideration to pursue an agreement for occupancy at the Torrance Annex to keep this particular Branch in operation.

Los Angeles County Law Library: Income Statement

PROPOSED Budget: Fiscal Year Ending 6/30/27

				Original	Amended	Base Budget	\$ Inc (Dec)	% Inc (Dec)
	2023	2024	2025	Budget 2026	Budget 2026	2027	relative to Amended Budget	relative to Original Budget
Summary:								
Income								
Civil Filing Fees	7,285,121	8,324,520	9,287,659	8,300,000	9,805,383	9,000,000	(805,383)	-9.7%
Interest	413,070	662,136	637,965	567,702	583,373	608,152	40,450	7.1%
Parking	50,425	0	0	0	0	437,500	437,500	0.0%
Library Services	588,595	548,673	706,890	472,954	481,857	467,398	(14,459)	-3.1%
Total Income	8,337,211	9,535,329	10,632,514	9,340,656	10,870,613	10,513,050	(357,563)	-3.8%
Expense								
Staff	6,070,224	6,204,313	6,143,750	6,436,895	5,868,033	6,625,191	(188,296)	-2.9%
Library Materials	1,871,055	1,881,936	1,947,784	1,958,400	1,978,899	1,989,396	(10,497)	-0.5%
Library Materials Transferred to Assets	(1,871,055)	(1,881,936)	(1,947,784)	(1,958,400)	(1,978,899)	(1,989,396)	10,497	-0.5%
ERS net of SBITA	710,389	733,106	1,066,461	714,169	670,569	758,376	(87,807)	-12.3%
Facilities	999,323	1,135,364	1,157,947	1,251,320	1,185,741	1,319,371	(68,051)	-5.4%
Technology & Data	182,356	207,741	249,219	414,581	345,117	417,884	(72,767)	-17.6%
General	104,066	101,267	127,899	150,328	142,294	156,823	(14,529)	-9.7%
Professional Development	24,555	27,506	34,004	44,336	27,394	70,197	(42,803)	-96.5%
Communications & Marketing	3,403	1,087	4,676	46,030	30,763	37,214	(6,451)	-14.0%
Travel	148	204	168	2,500	1,264	350	914	36.6%
Professional Services	83,757	79,850	130,782	171,663	165,364	257,050	(91,686)	-53.4%
Depreciation	2,368,823	2,305,321	2,259,844	2,265,035	2,247,607	2,262,041	(14,435)	-0.6%
Total Expenses	10,547,041	10,795,759	11,174,749	11,496,856	10,684,146	11,904,498	(1,220,352)	-10.6%
Net Income (Loss)	(2,209,830)	(1,260,430)	(542,235)	(2,156,200)	186,467	(1,391,448)	(1,577,915)	73.2%
Investment Gain (Loss) ¹	134,680	307,976	341,488	120,000	206,856	120,000	(86,856)	-72.4%
Extraordinary Income	3,977,308	231,510	231,641	0	231,641	0	231,641	0.0%
Extraordinary Expense	200,000	0	0	0	0	0	0	0.0%
Net Income (loss) Including Extraordinary Item	1,702,158	(720,944)	30,894	(2,036,200)	624,964	(1,271,448)	(1,896,412)	93.1%
Capitalized Expenditures	40,953	133,577	406,325	2,149,806	827,965	1,805,000	(977,035)	-45.4%

Los Angeles County Law Library: Income Statement

PROPOSED Budget: Fiscal Year Ending 6/30/27

				Original	Amended	Base Budget	\$ Inc (Dec)	% Inc (Dec)
	2023	2024	2025	Budget 2026	Budget 2026	2027	relative to Amended Budget	relative to Original Budget
Detailed Budget:								
Income:								
Civil Filing Fees	7,285,121	8,324,520	9,287,659	8,300,000	9,805,383	9,000,000	(805,383)	-8.2%
Interest:								
Interest - LAIF	8,916	16,237	18,773	19,890	19,238	20,704	1,466	7.6%
Interest - General Fund	395,767	633,172	607,144	540,000	554,756	576,000	21,244	3.8%
Interest - Deposit Fund	8,387	12,728	12,048	7,812	9,379	11,448	2,069	22.1%
Subtotal	413,070	662,136	637,965	567,702	583,373	608,152	40,450	6.9%
Parking:								
Parking	50,425	0	0	0	0	437,500	437,500	0.0%
Subtotal	50,425	0	0	0	0	437,500	437,500	0.0%
Library Services:								
Annual Designation Fee	2,064	2,259	2,844	3,009	2,570	3,098	528	20.5%
Annual Members Fee	259,833	203,275	204,755	195,920	194,441	193,530	(911)	-0.5%
Course Registration	39,727	32,988	51,111	38,950	28,105	39,000	10,895	38.8%
Copy Center	28,106	31,627	30,577	31,200	29,902	31,000	1,098	3.7%
Document Delivery	5,720	6,961	12,749	13,800	12,280	12,100	(180)	-1.5%
Fines	20,818	23,395	24,420	20,000	25,082	21,600	(3,482)	-13.9%
Miscellaneous	70,963	59,429	108,820	36,500	53,320	33,500	(19,820)	-37.2%
Room Rental	2,951	9,806	36,220	16,000	13,453	16,000	2,548	18.9%
Book Replacement	2,008	730	2,430	0	5,310	0	(5,310)	-100.0%
Forfeited Deposits	24,440	25,737	5,338	15,000	15,000	15,000	0	0.0%
Friends of Law Library	125,000	150,000	225,000	100,000	100,000	100,000	0	0.0%
Grants	0	0	0	0	0	0	0	0.0%
Vending	1,967	2,467	2,626	2,575	2,395	2,570	175	7.3%
Special Events Income	5,000	0	0	0	0	0	0	0.0%
Subtotal	588,595	548,673	706,890	472,954	481,857	467,398	(14,459)	-3.0%
Total Income	8,337,211	9,535,329	10,632,514	9,340,656	10,870,613	10,513,050	(357,563)	-3.3%
Expenses:								
Staff:								
Salaries (FT)	2,852,462	3,087,294	3,018,743	3,497,310	3,248,321	3,436,885	(188,564)	-5.8%
Staff Vacancy Offset (FT)	0	0	0	(69,946)	(34,973)	(68,738)	33,765	-96.5%
Salaries (PT)	224,610	236,046	272,783	331,809	279,295	307,855	(28,560)	-10.2%
Staff Vacancy Offset (PT)	0	0	0	(6,636)	(3,318)	(6,157)	2,839	-85.6%
Social Security	186,228	197,044	198,269	203,739	196,652	232,174	(35,522)	-18.1%
Medicare	44,679	47,065	46,851	55,828	50,471	49,960	511	1.0%
Retirement	749,395	738,142	797,998	934,922	912,471	1,029,032	(116,560)	-12.8%
Pension Exp (Actuarial)	1,129,459	853,863	718,043	500,000	500,002	600,000	(99,998)	-20.0%
Pension Exp (Acctg)	0	0	0	0	0	0	0	0.0%

Los Angeles County Law Library: Income Statement

PROPOSED Budget: Fiscal Year Ending 6/30/27

				Original	Amended	Base Budget	\$ Inc (Dec)	% Inc (Dec)
	2023	2024	2025	Budget 2026	Budget 2026	2027	relative to Amended Budget	relative to Original Budget
Health Insurance	578,039	637,381	518,085	683,535	397,308	716,579	(319,270)	-80.4%
Disability Insurance	4,639	5,110	4,895	5,784	5,510	5,784	(274)	-5.0%
Dental Insurance	62,558	63,979	61,338	66,432	63,620	66,432	(2,812)	-4.4%
Vision Insurance	6,803	7,114	6,913	7,896	7,425	7,896	(471)	-6.3%
Life Insurance	2,086	2,333	2,204	2,700	2,465	2,700	(235)	-9.5%
Vacancy Benefits Offset	0	0	0	0	0	0	0	0.0%
Workers Compensation Insurance	30,997	30,052	21,155	23,674	20,194	23,280	(3,085)	-15.3%
Unemployment Insurance	943	(325)	11,571	10,000	20,015	10,000	10,015	50.0%
Temporary & RA Employment	40,374	19,658	23,625	21,068	35,701	23,600	12,101	33.9%
Recruitment	3,501	92,190	3,907	5,000	3,128	5,000	(1,872)	-59.8%
Accrued Sick Expense	(16,721)	1,517	9,285	5,000	5,000	5,000	0	0.0%
Accrued Vacation Expense	34,446	48,607	27,066	20,000	20,000	20,000	0	0.0%
OPEB Expense	126,908	128,679	395,375	130,000	129,998	150,000	(20,002)	-15.4%
TMP	6,053	4,202	3,571	7,000	6,260	6,000	260	4.2%
Benefit Administration	2,768	4,363	2,073	1,780	2,487	1,910	577	23.2%
Total - Staff	6,070,224	6,204,313	6,143,750	6,436,895	5,868,033	6,625,191	(188,296)	-3.2%
Library Materials:								
American Continuations	1,495,575	1,496,370	1,561,899	1,581,438	1,594,438	1,613,556	(19,118)	-1.2%
American New Orders	30,935	24,796	24,875	24,000	25,000	24,996	4	0.0%
Branch Continuations	23,722	22,709	26,561	23,611	27,111	32,820	(5,709)	-21.1%
Branch New Orders	0	0	0	300	300	300	0	0.0%
Commonwealth Continuations	121,145	112,663	120,639	109,713	114,213	116,340	(2,127)	-1.9%
Commonwealth New Orders	1,574	2,254	31	1,200	1,200	1,200	0	0.0%
Foreign Continuations	87,870	91,592	81,823	91,186	84,186	71,676	12,510	14.9%
Foreign New Orders	1,307	7,598	1,221	1,200	1,200	1,200	(1)	0.0%
International Continuations	96,758	107,945	113,905	111,605	114,105	109,404	4,701	4.1%
International New Orders	2,713	6,435	6,100	6,000	7,000	6,996	4	0.1%
General/Librarianship Continuations	8,001	7,497	9,409	5,747	7,747	8,508	(761)	-9.8%
General/Librarianship New Orders	1,456	2,076	1,320	2,400	2,400	2,400	0	0.0%
Subtotal	1,871,055	1,881,936	1,947,784	1,958,400	1,978,899	1,989,396	(10,497)	-0.5%
Library Materials Transferred to Assets	(1,871,055)	(1,881,936)	(1,947,784)	(1,958,400)	(1,978,899)	(1,989,396)	10,497	-0.5%
Electronic Resource Subscriptions (ERS)	710,389	492,079	518,560	714,169	670,569	758,376	(87,807)	-13.1%
SBITA Amortization Expense		198,269	439,809					
SBITA Interest Expense		42,758	108,092					
Facilities:								
Repair & Maintenance	24,863	44,751	69,601	76,585	73,146	76,000	(2,854)	-3.9%

Los Angeles County Law Library: Income Statement

PROPOSED Budget: Fiscal Year Ending 6/30/27

				Original	Amended	Base Budget	\$ Inc (Dec)	% Inc (Dec)
	2023	2024	2025	Budget 2026	Budget 2026	2027	relative to Amended Budget	relative to Original Budget
Building Services	30,163	27,592	32,114	26,000	51,710	45,000	6,710	13.0%
Cleaning Supplies	16,830	14,093	12,593	12,000	9,956	10,000	(44)	-0.4%
Electricity & Water	147,543	169,338	175,147	180,000	191,044	180,000	11,044	5.8%
Elevator Maintenance	12,072	13,230	25,918	13,818	15,976	15,000	976	6.1%
Heating & Cooling	49,445	47,266	40,748	45,400	50,520	45,400	5,120	10.1%
Insurance	350,583	415,332	419,914	482,901	398,772	455,371	(56,599)	-14.2%
Janitorial Services	139,315	152,422	142,749	143,449	131,406	141,800	(10,394)	-7.9%
Landscaping	2,830	0	0	0	7,000	13,200	(6,200)	-88.6%
Security	208,624	223,374	223,464	240,000	236,708	305,000	(68,292)	-28.9%
Room Rental Expenses	426	1,291	162	2,000	1,000	2,000	(1,000)	-100.0%
Special Events Expenses	4,606	15,504	4,964	15,350	3,786	13,300	(9,514)	-251.3%
Furniture & Appliances (<3K)	556	1,075	3,038	4,000	4,000	7,000	(3,000)	-75.0%
Equipment (<3K)	6,036	3,022	2,354	3,000	1,500	3,000	(1,500)	-100.0%
Building Alterations (<3K)	210	801	70	600	2,900	600	2,300	79.3%
Delivery & Postage	2,766	2,640	2,868	2,916	2,674	3,200	(526)	-19.7%
Kitchen supplies	2,456	3,633	2,243	3,300	3,643	3,500	143	3.9%
Subtotal	999,323	1,135,364	1,157,947	1,251,320	1,185,741	1,319,371	(68,051)	-5.7%
Technology:								
Software Maintenance	17,767	13,323	22,550	44,796	39,903	44,796	(4,893)	-12.3%
Hardware Maintenance	28,604	27,754	20,775	52,572	32,812	52,572	(19,760)	-60.2%
Software (<\$3k)	2,336	3,644	933	6,600	5,096	6,600	(1,504)	-29.5%
Hardware (<\$3k)	17,442	15,127	13,945	22,339	19,027	22,343	(3,316)	-17.4%
Computer Supplies	173	6,550	14,827	20,493	14,281	20,493	(6,212)	-43.5%
Integrated Library System	65,793	67,532	70,841	67,554	72,600	67,560	5,040	6.9%
Telecommunications	20,669	17,706	28,651	96,048	61,757	96,048	(34,291)	-55.5%
Tech & Data - Misc	816	610	993	1,405	702	1,404	(702)	-99.9%
Services	306	2,277	1,782	15,891	8,837	15,888	(7,052)	-79.8%
Online Service Providers	28,449	53,217	73,921	86,883	90,101	90,180	(79)	-0.1%
Subtotal	182,356	207,741	249,219	414,581	345,117	417,884	(72,767)	-21.1%
General:								
Bank Charges	4,033	3,934	5,817	5,500	5,116	6,000	(884)	-17.3%
Bibliographical Services	11,214	11,691	12,159	12,648	12,648	13,153	(505)	-4.0%
Binding	19,358	10,005	9,976	10,000	10,000	10,000	0	0.0%
Board Expense	1,290	1,265	1,504	2,370	2,010	2,370	(360)	-17.9%
Staff meals & events	3,368	6,627	17,488	19,200	18,464	21,200	(2,736)	-14.8%
Supplies - Office	8,824	9,730	15,953	30,826	11,624	21,000	(9,376)	-80.7%
Supplies - Library materials	8,913	9,917	9,875	10,000	10,000	12,000	(2,000)	-20.0%
Stationery, business cards, etc.	516	496	211	1,500	631	1,500	(869)	-137.9%
Grant Application Expenses	0	0	0	0	0	0	0	0.0%

Los Angeles County Law Library: Income Statement

PROPOSED Budget: Fiscal Year Ending 6/30/27

				Original	Amended	Base Budget	\$ Inc (Dec)	% Inc (Dec)
	2023	2024	2025	Budget 2026	Budget 2026	2027	relative to Amended Budget	relative to Original Budget
Copy Center Expense	20,650	14,760	14,708	12,684	15,194	24,000	(8,806)	-58.0%
General - Misc	8,837	3,182	12,090	45,000	45,257	45,000	257	0.6%
Course Registration	14,730	26,380	23,962	0	10,750	0	10,750	100.0%
Friends of Law Library	2,332	3,282	4,155	600	600	600	0	0.0%
Subtotal	104,066	101,267	127,899	150,328	142,294	156,823	(14,529)	-10.2%
Professional Development:								
Travel	7,815	7,831	7,953	13,000	6,813	23,312	(16,499)	-242.2%
Meals	0	0	0	0	0	0	0	0.0%
Incidental and miscellaneous	0	0	0	0	0	0	0	0.0%
Membership dues	12,360	11,058	10,712	12,658	12,083	11,780	303	2.5%
Registration fees	4,380	8,618	13,909	12,684	8,498	25,105	(16,607)	-195.4%
Educational materials	0	0	1,429	5,994	0	10,000	(10,000)	0.0%
Subtotal	24,555	27,506	34,004	44,336	27,394	70,197	(42,803)	-156.2%
Communications & Marketing:								
Services	78	149	144	672	432	194	238	55.1%
Collateral materials	1,332	917	1,859	13,400	7,870	15,500	(7,630)	-97.0%
Advertising	1,993	22	2,599	30,958	21,500	20,520	980	4.6%
Trade shows & Outreach	0	0	75	1,000	961	1,000	(39)	-4.0%
Subtotal	3,403	1,087	4,676	46,030	30,763	37,214	(6,451)	-21.0%
Other Travel								
Travel	0	0	0	2,500	0	0	0	0.0%
Meals	0	0	0	0	0	0	0	0.0%
Entertainment	0	0	0	0	0	0	0	0.0%
Ground transportation & mileage reimb	148	204	168	0	1,264	350	914	72.3%
Incidental travel expenses	0	0	0	0	0	0	0	0.0%
Subtotal	148	204	168	2,500	1,264	350	914	72.3%
Professional Services								
Accounting	21,586	27,188	34,653	36,600	36,580	45,000	(8,420)	-23.0%
Consulting Services	21,520	17,367	45,345	100,063	81,250	156,000	(74,751)	-92.0%
Legal	24,205	14,010	33,592	35,000	23,092	40,000	(16,908)	-73.2%
Other	16,445	21,285	17,193	0	24,443	16,050	8,393	34.3%
Subtotal	83,757	79,850	130,782	171,663	165,364	257,050	(91,686)	-55.4%
Depreciation:								
Depreciation - Library Materials	2,028,112	1,970,606	1,905,851	1,899,788	1,874,370	1,896,555	(22,185)	-1.2%
Depreciation Exp - CapEx	340,711	334,715	353,994	365,247	373,236	365,486	7,750	2.1%
Subtotal	2,368,823	2,305,321	2,259,844	2,265,035	2,247,607	2,262,041	(14,435)	-0.6%
Total Expense	10,547,041	10,795,759	11,174,749	11,496,856	10,684,146	11,904,498	(1,220,352)	-11.4%
Net Income Before Extraordinary Items	(2,209,830)	(1,260,430)	(542,235)	(2,156,200)	186,467	(1,391,448)	(1,577,915)	-846.2%

Los Angeles County Law Library: Income Statement

PROPOSED Budget: Fiscal Year Ending 6/30/27

				Original	Amended	Base Budget	\$ Inc (Dec)	% Inc (Dec)
	2023	2024	2025	Budget 2026	Budget 2026	2027	relative to Amended Budget	relative to Original Budget
Investment Gain (Loss)	134,680	307,976	341,488	120,000	206,856	120,000	(86,856)	-42.0%
Extraordinary Income	3,977,308	231,510	231,641	0	231,641	0	231,641	100.0%
Extraordinary Expense	200,000	0	0	0	0	0	0	0.0%
Net Income Including Extraordinary Items	1,702,158	(720,944)	30,894	(2,036,200)	624,964	(1,271,448)	(1,896,412)	(7)

Capital Expenditures:

Furniture / Appliances (>3k)	0	0	8,163	0	0	15,000	(15,000)	0.0%
Electronics / Computer Hardware (>3k)	40,953	82,084	242,912	530,000	6,699	1,165,000	(1,158,301)	-17290.3%
Exterior Building Repairs/ Improvements (>3k)	0	39,800	46,069	1,044,806	792,906	0	792,906	100.0%
Interior Improvements / Alterations (>3k)	0	0	57,985	575,000	0	625,000	(625,000)	0.0%
Computer Software	0	11,693	51,196	0	28,360	0	28,360	100.0%
Total - Capitalized Expenditures	40,953	133,577	406,325	2,149,806	827,965	1,805,000	(977,035)	-118.0%

Los Angeles County Law Library: Capital Expenditure

PROPOSED Budget: Fiscal Year Ending 6/30/27

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	YTD Approved Prior Year Spend	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
PC Computer for Staff	Electronics / Computer Hardware >3K	Jun-27		100,000	Yes		33	We are looking to purchase computer for staff
PC Computer for Patron and Computer Labs	Electronics / Computer Hardware >3K	Jun-27		150,000	No		33	We are looking to purchase computer for Patron and computer labs
Internet WiFi Upgrade and Expansion Coverage	Electronics / Computer Hardware >3K	Jun-27		150,000	Yes		33	FCC E-Rate Program may fund up to 85%
Security Camera Expenasion	Electronics / Computer Hardware >3K	Jun-27		100,000	No		33	We want to add more security camera into floor 5, 6, 7
PA system and Security Emergency Device	Electronics / Computer Hardware >3K	Jun-27		150,000	No		33	We want to replace our aging PA speaker on all floor plus adding more emergency device intercom
3 x Xerox Printer	Electronics / Computer Hardware >3K	Jun-27	15,000	45,000	Yes		33	
Server Replacement	Electronics / Computer Hardware >3K	Jun-27		450,000	No		33	We are looking to replace our Servers in Server room
Elevator Modernization Project (2 cabs out 4)	Interior Improvements / Alterations >\$3K	Jan-27	12,120	550,000	Yes	3914001	39	Update all four elevators including cab mechanicals and interior. Integrate with building fire safety systems.
Building Security System	Electronics / Computer Hardware >3K	Dec-26		20,000	No		39	Harware installation. Service for panic button, door sensors. Monitoring service additional and expensed.
Ballistic Resistant Partitions (reference, circulation, and security)	Interior Improvements / Alterations >\$3K	Apr-27		75,000	No		39	Increased security for public facing staff.
Chairs and Desks for Alcove and Computer Lab	Furniture / Appliances >3K	Sep-26		15,000	No		39	New spaces behind glass partition wall, 70's side.
				1,805,000				

Los Angeles County Law Library: Capital Expenditure

PROPOSED Budget: Fiscal Year Ending 6/30/27

Vendor or Description of Item	Category of Asset <small>(select from dropdown menu)</small>	Anticipated Completion Month <small>(select from dropdown menu)</small>	YTD Approved Prior Year Spend	Acquisition Cost <small>(including consulting, design, implementation, etc.)</small>	Carryover from prior fiscal year(s)? <small>(select from dropdown menu)</small>	OTF Project Code (if applicable)	Department Code	Reason or comment
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Capital Expenditure Guideline:

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

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

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

Los Angeles County Law Library
Statement of Cash Flows Forecast
6/30/2013 through 6/30/2027 (Projected)

	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY 2026 Forecast	FY 2027 PROPOSED Budget
Cash flows from operating activities															
Cash received from filing fees and services	8,634,796	8,160,521	7,587,825	7,772,176	8,002,013	8,124,540	8,890,747	8,605,581	6,930,380	7,492,386	7,596,943	9,160,978	9,709,057	9,955,599	9,804,898
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	-1,516,915	-1,732,532	-1,560,442	-1,897,937	-2,258,890
Electronic Resource Subscriptions (ERS)			-523,941	-666,951	-702,725	-658,347	-593,946	-552,484	-658,164	-654,147	-710,389	-492,079	-702,863	-670,569	-758,376
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	-4,820,906	-5,223,997	-5,070,518	-5,944,615	-6,700,085
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	225,000	100,000	100,000
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	673,733	1,862,370	2,600,234	1,542,478	187,547
Cash flows from capital and related financing activities															
Acquisition of capital assets:															
Books and Reference Materials	-3,400,719	-3,025,718	-2,262,095	-2,097,247	-1,841,721	-1,808,061	-1,910,800	-1,844,790	-1,933,780	-1,853,567	-1,871,056	-1,898,303	-1,947,784	-1,978,899	-1,989,396
Fixed Assets - CapEX	-367,208	-68,623	-48,739	-18,354	-12,768	-50,189	-512,242	-19,272	-30,489	-64,428	-72,966	-186,918	-193,845	-827,965	-1,805,000
Principal payments of SBITA liability												-203,664	-393,058		
Proceeds from the sale of assets													1,478		
Interest payments												-38,708	-108,092		
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	-1,944,022	-2,327,593	-2,641,301	-2,806,864	-3,794,396
Cash flows from non-capital and related financing activities															
One-time Extraordinary Income	0	671,129	21,347	0	0	0	3,543,270		1,354,174	3,175,330	3,813,769	231,510	231,641	231,641	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	3,813,769	231,510	231,641	231,641	0
Cash flows from investing activities															
Payment to acquire Treasury securities	0	-3,997,438	-40,081		-500,000		-223,954		-399,309		-747,792	-743,220	-1,517,900		
Receipts from matured Treasury securities								550,000	565,000	790,000	800,000	820,000	1,803,859	206,856	120,000
CalPERS CERBT Trust Account ¹	0		-2,040,647												
Interest earnings	64,287	89,630	59,919	23,545	35,106	63,870	386,558	204,234	59,378	74,129	524,253	845,528	742,894	583,373	608,152
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	576,461	922,308	1,028,853	790,229	728,152
Net increase in cash and cash equivalents	-2,157,753	-3,010,159	-2,268,229	260,872	-241,582	1,438,645	4,671,392	1,857,037	934,131	3,635,733	3,119,941	688,595	1,219,427	-242,516	-2,878,697
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	20,655,021	21,343,616	22,563,043	22,320,527
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	20,363,518	21,343,616	22,563,043	22,320,527	19,441,830
¹ Items accounted for separately:															
Cash and cash equivalents, end of year	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	10,816,677	12,673,714	13,607,844	17,243,577	20,363,518	21,343,616	22,563,043	22,320,527	19,441,830
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	2,302,041	2,489,768	2,598,832	2,611,000	2,600,000
UBS money market and government securities	0	3,997,438	4,037,519	4,115,956	4,577,287	4,564,722	4,788,676	5,997,413	5,999,853	5,936,527	6,071,207	6,379,184	6,720,672	6,908,874	7,000,000
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	28,736,766	30,212,568	31,882,547	31,840,401	29,041,830
Change in cash and cash equivalents		987,279	-255,085	395,882	325,475	1,406,740	5,971,945	3,152,669	1,279,808	3,252,030	3,332,762	1,475,802	1,669,979	-42,145	-2,798,571