

MEETING AGENDA
ALAMEDA COUNTY LAW LIBRARY BOARD OF TRUSTEES

Date:	January 20, 2022
To:	The Honorable Stuart Hing, President
	The Honorable Kimberly Colwell, Vice President
	The Honorable C. Don Clay
	The Honorable Eumi Lee
	Justin Bosl, Esq.
	Diane Rames
From:	Emily E. Bergfeld, Director and Secretary to the Board
RE:	Agenda for the January 25, 2022 12:30 pm Board Meeting

CALL TO ORDER

PUBLIC COMMENT

ACTION ITEMS:

- Approval of Resolution re: Remote Meetings;
- Approval of November 30, 2021 meeting minutes;
- Receipt of secretary's final October 2021 report, final November 2021 report and preliminary December report;
- Discussion & approval of proposed trustee- Honorable Jason Chin.

INFORMATION/DISCUSSION ITEMS

- Biennial audit services;
- Alameda County Library space rental;
- Lexis Digital Library;
- Year-end fundraising;
- Social Security benefits- Section 218 Agreement;
- Next Board meeting: Tuesday, February 22, 2022.

Zoom Link: <https://us06web.zoom.us/j/88297798900?pwd=Q3A5b0lGRXBiUldHY3ZRNC9nUEtSdz09>

**A RESOLUTION AUTHORIZING REMOTE TELECONFERENCE MEETINGS
PURSUANT TO ASSEMBLY BILL 361**

WHEREAS, all meetings of the Law Library Board of Trustees are held pursuant to the Ralph M. Brown Act, ensuring that any member of the public may participate in local government meetings; and

WHEREAS, on March 4, 2020, Governor Newsom proclaimed a State of Emergency in California as a result of the threat of COVID-19 and ordered all residents to obey orders and guidance issued by state and local health officials, including but not limited to, the imposition of social distancing measures to control the spread of COVID-19; and

WHEREAS, on March 17, 2020, the County of Alameda adopted a resolution ratifying the declaration of local health emergency and issued a proclamation of a local emergency related to COVID-19; and

WHEREAS, on March 17, 2020, in response to the COVID-19 pandemic, Governor Newsom issued Executive Order N-29-20 suspending certain provisions of the Ralph M. Brown Act in order to allow local legislative bodies to conduct meetings telephonically or by other means; and

WHEREAS, on June 11, 2021, Governor Newsom issued Executive Order N-08-21, which, effective September 30, 2021, ends the provisions of Executive Order N-29-20 that allows local legislative bodies to conduct meetings telephonically or by other means; and

WHEREAS, on September 16, 2021, the Governor signed AB 361 (2021) into law, which allows for local legislative bodies to continue to conduct meetings via teleconferencing under specified conditions and includes a requirement that the legislative bodies make specific findings; and

WHEREAS, the Governor has declared a State of Emergency pursuant to Government Code section 8625 as has the County of Alameda; and

WHEREAS, since issuing Executive Order N-08-21, the highly contagious Delta variant of COVID-19 has emerged, causing an increase in COVID-19 cases throughout the State and Alameda County; and

WHEREAS, the California Department of Public Health currently recommends that all individuals, regardless of vaccination status, wear a mask while indoors in public spaces; and

WHEREAS, on August 3, 2021, the Alameda County Health Officer issued an amended order requiring all individuals, regardless of vaccination status, to wear a mask while indoors in workplaces and public spaces and to continue to follow the Centers for Disease Control's ("CDC") guidance for vaccinated and unvaccinated people; and

WHEREAS, the CDC continues to recommend physical distancing of at least 6 feet from others outside of the household; and

WHEREAS, California Code of Regulations Title 8, section 3205 "COVID-19 Prevention," subparagraph (c)(5) states: "Training and instruction. The employer shall provide effective training and instruction to employees that includes the following: . . . (D) The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing, face coverings, increased ventilation indoors, and respiratory protection decrease the spread of COVID-19, but are most effective when used in combination"; and

WHEREAS, because state or local health officials have imposed or are recommending measures to promote social distancing, the Alameda County Law Library Board of Trustees finds it prudent to and desires to continue holding meetings via teleconference; and

WHEREAS, the Alameda County Law Library Board of Trustees shall ensure that its meetings comply with the provisions required by AB 361 (2021) for holding teleconferenced meetings.

NOW, THEREFORE, the Alameda County Law Library Board of Trustees does resolve as follows:

1. The above recitals are true and correct, and incorporated into this Resolution.

2. In compliance with AB 361 (2021), and in order to continue to conduct teleconference meetings without complying with the requirements of Government Code section 54953(b)(3) of the Brown Act, the Alameda County Law Library Board of Trustees makes the following findings:

- a) The Alameda County Law Library Board of Trustees has considered the circumstances of the state of emergency; and
- b) The state of emergency, as declared by the Governor and County of Alameda, continues to exist; and
- c) The state of emergency due to the presence of COVID-19 in the community continues to directly impact the ability of the members of the Alameda County Law Library Board of Trustees to meet safely in person; and

d) State and local officials continue to impose or recommend measures to promote social distancing.

3. The Alameda County Law Library Board of Trustees may continue to meet remotely in compliance with AB 361, in order to better ensure the health and safety of the public.

4. The Alameda County Law Library Board of Trustees will revisit the need to conduct meetings remotely no later than 30 days after teleconferencing for the first time, and every 30 days thereafter.

5. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Law Library Board of Trustees of the County of Alameda, State of California, this 25th day of January 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Hon. Stuart Hing, President

ATTEST:

Emily Bergfeld, Director, Recording Secretary



MINUTES REGULAR MEETING
November 30, 2021

President Hing called the meeting to order at 12:36 PM. Judge Hing, Judge Colwell, Judge Lee, and Diane Rames attended via Zoom. A quorum was present.

Public Comment: None

RESOLUTION RE: REMOTE MEETINGS: On motion by Judge Colwell and seconded by Judge Hing, the Resolution Re: Remote Meetings was approved as distributed.

MINUTES: On motion by Judge Hing and seconded by Judge Colwell, the October 12, 2021 minutes were approved as distributed.

SECRETARY'S: REPORTS: The secretary's final August 2021 report, final September 2021 report, and the preliminary October 2021 report were accepted.

ACTION ITEMS: On motion by Judge Colwell and seconded by Judge Lee, the Amended FY21-22 Law Library Budget was approved as presented.

INFORMATION ITEMS:

- Provided clarification about retiree medical premium benefit;
- Presented proposed holiday schedule;
- Year-end fundraising campaign;
- Update about the Witkin Foundation;
- Discussed PARS Pension Prefunding Trust (115 Trust).

Adjourn: 1:00 PM

The November Board Meeting will be January 25, 2022 at 12:30 pm.

Respectfully Submitted,

Stuart Hing, Judge of the Superior Court
President of the Board of Trustees

Emily E. Bergfeld, Director
Secretary to the Board

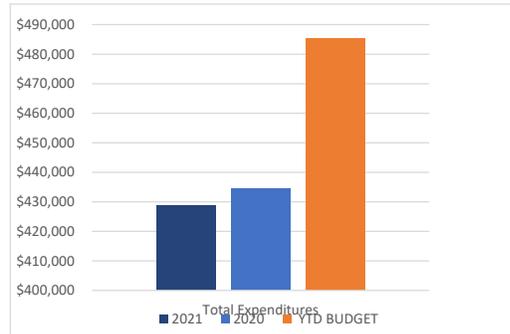
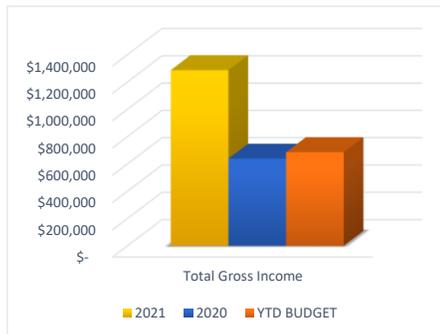
**November Summary Secretary's Report
December 10, 2021**

Financials. Fourth month of the fiscal year or 33%, income is 62.56% or **\$601,087.99 above** budget and expenditures are at 29.47% or **\$56,307.03 below** budget.

Income: Total gross income is up 101.7% YTD because the actual amount of Filing Fee income received for July and August was higher than estimated, State Aid in the amount of \$744,695.41 was received in August, and the PPP loan was forgiven in September. LAIF Interest received on October 15, 2021; \$242.48 or 65% is allocated to fund 44101 & \$130.57 or 35% to fund 44102.

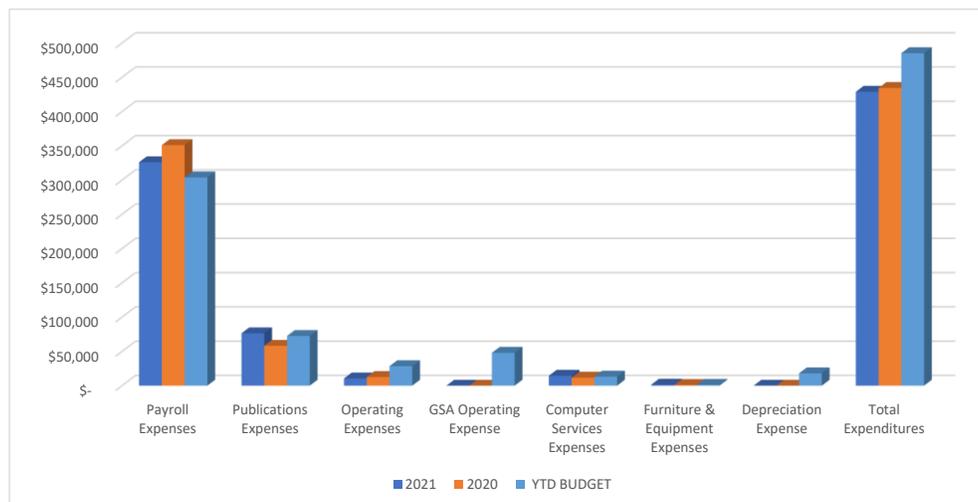
Expenses: Overall expenditures are down 1.3% YTD as compared to last year. Publications expenses are higher by 31.4% as the library paid 2 months of FY20-21 expenses in July and purchased an additional patron Westlaw license, expanded Lexis content, and National Consumer Law Center database and print materials. Payroll Expenses are down 7.1% because we did not make an ADP this fiscal year. Operating Expenses are down 16.7% due to timing of actuarial services invoice and lower communication charges. Computer Expenses are up 23.4% because of Gimlet, LibGuide charges and ITD charges. Furniture & Equipment expenses are up 64.7% due to purchase of ergonomic furniture for new staff in August.

Summary Financials	Oct-21			33%		
	YEAR-TO-DATE		%	BUDGET	YTD BUDGET	% of
GROSS INCOME	2021	2020	Change	BUDGET	YTD BUDGET	Budget
Filing Fees & Grant Income	\$ 426,303	\$ 336,403	26.7%	\$ 1,140,000	\$ 380,000	37.39%
Misc. State Aide (one-time allocation)	\$ 744,695	\$ 307,583	142.1%	\$ 750,000	\$ 250,000	99.29%
Federal Aid Disaster - PPP Forgivable Loan	\$ 101,962	\$ -	0.0%	\$ 101,962	\$ 33,987	100.00%
Grant Income - LSTA Grant	\$ -	\$ -	0.0%	\$ -	\$ -	0.00%
Library Services & Other Income	\$ 7,385	\$ (16,412)	-145.0%	\$ 47,700	\$ 15,900	15.48%
Interest Income	\$ 6,233	\$ 10,371	-39.9%	\$ 16,810	\$ 5,603	37.08%
Total Gross Income	\$ 1,286,579	\$ 637,945	101.7%	\$ 2,056,472	\$ 685,491	62.56%
<i>Gross income excluding state aide</i>	<i>\$ -</i>	<i>\$ -</i>				<i>% of</i>
EXPENDITURES	2021	2020	Change	BUDGET	YTD BUDGET	Budget
Payroll Expenses	\$ 326,076	\$ 351,088	-7.1%	\$ 911,871	\$ 303,957	35.76%
Publications Expenses	\$ 76,403	\$ 58,130	31.4%	\$ 217,491	\$ 72,497	35.13%
Operating Expenses	\$ 10,495	\$ 12,606	-16.7%	\$ 85,241	\$ 28,414	12.31%
GSA Operating Expense	\$ -	\$ -	0.0%	\$ 144,000	\$ 48,000	0.00%
Computer Services Expenses	\$ 14,466	\$ 11,727	23.4%	\$ 39,506	\$ 13,169	36.62%
Furniture & Equipment Expenses	\$ 1,472	\$ 894	64.7%	\$ 3,500	\$ 1,167	42.05%
Depreciation Expense	\$ -	\$ -	0.0%	\$ 54,047	\$ 18,016	0.00%
Total Expenditures	\$ 428,912	\$ 434,444	-1.3%	\$ 1,455,656	\$ 485,219	29.47%
Excess Revenue (Shortage of Revenue)	\$ 857,667	\$ 203,501	321.5%	\$ 600,816	\$ 200,272	



Events: ALL MCLE EVENTS WERE CANCELLED DUE TO SHELTER IN PLACE ORDER.

Upcoming Events: ALL MCLE EVENTS WERE CANCELLED DUE TO SHELTER IN PLACE ORDER.



BERNARD E WITKIN
Alameda County Law Library
Secretary's Report
Balance Sheet -October 2021
Final

	October 2021	October 2020	% Change
ASSETS			
Monetary Assets			
Cash County Treasury # 44101	2,657,815.29	1,736,557.34	53.1%
Cash County Treasury # 44102	19,274.41	19,089.26	1.0%
Main Revolving Fund	1,700.00	1,700.00	0.0%
Main Change Fund - Circulation	100.00	100.00	0.0%
LAIF - Investment # 44101	220,000.00	220,000.00	0.0%
LAIF - Investment # 44102	120,000.00	120,000.00	0.0%
LAIF - Reinvestment # 44101	113,232.56	111,603.55	1.5%
LAIF - Reinvestment # 44102	159,782.16	158,905.00	0.6%
Credit Union - Paychex Inc. Acct #74442250	22,942.57	23,016.47	-0.3%
Union Bank Acct#7020013499	16,668.64	18,108.40	-8.0%
Other Receivables			
Filing Fees Receivable (Sep & Oct)	182,116.31	180,257.89	1.0%
Total Monetary Assets	<u>3,513,631.94</u>	<u>2,589,337.91</u>	<u>35.7%</u>
Other Assets			
Def outflow-Pension Proportion	290,837.00	290,837.00	0.0%
Def outflow-Pension ER Contribution	99,584.00	99,584.00	0.0%
Def outflow-OPEB Experience	66,112.00	66,112.00	0.0%
Total Monetary & Other Assets	<u>3,970,164.94</u>	<u>3,045,870.91</u>	<u>30.3%</u>
FIXED ASSETS			
Building	1,000,000.00	1,000,000.00	0.0%
Accumulated Depreciation-Building**	(666,666.00)	(641,025.00)	4.0%
Building Improvement	1,000,000.00	1,000,000.00	0.0%
Accumulated Depreciation-Building Improvement**	(666,666.00)	-641,025.00	4.0%
Furniture & Equipment	843,296.55	844,594.54	-0.2%
Accumulated Depreciation-Furn & Equip Main**	(843,296.55)	(844,594.54)	-0.2%
Equipment - Security Camera & Self-Service Printer	52,465.37	52,465.37	0.0%
Accum Depreciation- Security Camera & Self-Service Printer	(45,574.21)	(40,709.09)	12.0%
Art Mural Collection Asset	42,149.94	42,149.94	0.0%
Total Fixed Assets	<u>715,709.10</u>	<u>771,856.22</u>	<u>-7.3%</u>
TOTAL ASSETS	<u>4,685,874.04</u>	<u>3,817,727.13</u>	<u>22.7%</u>

BERNARD E WITKIN
Alameda County Law Library
Secretary's Report
Balance Sheet -October 2021
Final

	October 2021	October 2020	% Change
LIABILITIES			
Current Liabilities			
Loans Payable (PPP)	0.00	96,616.00	-100.0%
Vouchers Payable	33,127.76	25,843.17	28.2%
Use Tax Payable	0.00	0.00	0.0%
Federal Withholding Taxes Payable	0.00	0.00	0.0%
PERS - Employee Paid	0.00	0.01	-100.0%
State Disability Insurance Payable	0.00	0.00	0.0%
State Withholding Taxes Payable	0.00	0.00	0.0%
Social Security Taxes Payable	0.00	0.00	0.0%
Medicare Taxes Payable	0.00	0.00	0.0%
Net Salaries Payable (Accrued Payroll)	0.01	0.01	0.0%
Cafeteria Plan Benefits Payable -FSA/Commuter Ck	431.66	887.16	-51.3%
Employee Health Plans Payable - Vision	-65.98	97.82	-167.5%
Accrued Vacation	40,128.15	39,940.56	0.5%
Total Current Liabilities	73,621.60	163,384.73	-54.9%
Long Term Liabilities			
Def Inflow-Pension Earnings	269,831.00	269,831.00	0.0%
Net Pension Liability	1,048,763.00	1,048,763.00	0.0%
Net OPEB Obligation	882,153.16	882,153.16	0.0%
Total Long Term Liabilities	2,200,747.16	2,200,747.16	0.0%
TOTAL LIABILITIES	2,274,368.76	2,364,131.89	-4%
Investment in Fixed Assets	715,709.10	771,856.22	-7.3%
Net Assets Held in Trust (Fund Balance) GASB & other adj	-1,685,989.27	(1,685,989.27)	0.0%
Net Assets Held in Trust (Fund Balance)	3,381,785.45	2,367,728.29	42.8%
Total Fund Balance	2,411,505.28	1,453,595.24	65.9%
TOTAL LIABILITIES & FUND BALANCE	4,685,874.04	3,817,727.13	22.7%

***Note on Accumulated Depreciation of Fixed Assets*

Our external Auditor recommended that we provide depreciation of each asset over their estimated life computed on a straight-line basis beginning with the fiscal year the asset is placed in service. Estimated useful life of Capital Assets are as follows:

Building & Building Improvements = 39 yrs.

Furniture & Equipment, Computers = 5 yrs.

BERNARD E WITKIN
Alameda County Law Library
Secretary's Report
Statement of Activities - Income Statement
October 2021 -Final

	October 2021	October 2020	%	YEAR-TO-DATE	
			Change	2021	2020
GROSS INCOME					
Court Filing Fees Receivables	91,573.72	90,662.75	1.0%	426,302.56	336,403.22
Grant Income - LSTA Grant	0.00	0.00	0.0%	0.00	0.00
Misc State Aid	0.00	0.00	0.0%	744,695.41	307,583.29
Federal Aid Disaster (Forgivable PPP Loan)	0.00	0.00	0.0%	101,962.00	0.00
Total Filing Fee & State Aid Income	91,573.72	90,662.75	1.0%	1,272,959.97	643,986.51
Book Fine Collection	0.00	0.00	0.0%	176.00	0.00
Conference Room Rental	0.00	0.00	0.0%	0.00	0.00
Workshop/Lecture Fees	0.00	0.00	0.0%	0.00	0.00
Copy Card/Machine Collection	126.05	0.00	0.0%	711.92	0.00
Other Library Services (Misc Income)	558.45	60.00	830.8%	2,190.15	(17,840.00)
Used Book Sales	100.25	0.00	0.0%	236.25	0.00
Membership	150.00	0.00	0.0%	1,005.00	0.00
Donation and Fundraising	1,815.72	163.61	1009.8%	2,319.88	192.87
Other Revenue /refund	0.00	618.72	-100.0%	746.00	1,235.31
Forfeited Deposits	0.00	0.00	0.0%	0.00	0.00
Total Library Services & Other Income	2,750.47	842.33	226.5%	7,385.20	(16,411.82)
Interest Trust Fund #44101	0.00	0.00	0.0%	5,310.36	6,773.14
Interest Trust Fund #44102	0.00	0.00	0.0%	47.59	82.51
LAIF Interest Earned - 44101	242.48	840.88	-71.2%	567.35	2,280.51
LAIF Interest Earned - 44102	130.57	452.78	-71.2%	305.50	1,227.97
Interest - Credit Union Accounts	0.62	0.69	-10.1%	2.69	6.40
Total Interest Income	373.67	1,294.35	-152%	6,233.49	10,370.53
Total Gross Income	94,697.86	92,799.43	2.0%	1,286,578.66	637,945.22
			%		YTD
	2021	2020	Change	2021	2020
EXPENDITURES					
Payroll Expenses	57,718.58	59,035.82	-2.2%	326,075.74	351,087.60
Publications Expenses	12,343.45	2,986.37	313.3%	76,402.60	58,130.28
Operating Expenses	1,575.24	3,831.97	-58.9%	10,495.37	12,606.23
GSA Operating Expense	0.00	0.00	0.0%	0.00	0.00
Computer Services Expenses	2,436.56	2,578.56	-5.5%	14,466.09	11,726.53
Furniture & Equipment Expenses	0.00	893.83	-100.0%	1,471.84	893.83
Depreciation	0.00	0.00	0.0%	0.00	0.00
Total Expenditures	74,073.83	69,326.55	6.8%	428,911.64	434,444.47
Excess Revenue (Shortage of Revenue)	20,624.03	23,472.88	-12.1%	857,667.02	203,500.75

Statement of Ac Statement of Activities - Income Statement - page 2

	October	October	%	YEAR-TO-DATE	
	2021	2020	Change	2021	2020
Other Library Services (Misc Income)					
Add computer time	10.00	0.00	0.0%	10.00	0.00
Document Delivery	219.50	40.00	448.8%	1,075.50	130.00
Discounted Copy cards	10.00	0.00	0.0%	140.00	0.00
Flash Drive	34.00	20.00	70.0%	107.00	30.00
JC Forms	7.60	0.00	0.0%	35.45	0.00
MCLE Tape Rental	95.00	0.00	0.0%	95.00	0.00
Mechanics Lien Forms	0.00	0.00	0.0%	38.00	0.00
Patron Card	25.00	0.00	0.0%	122.50	0.00
Pay Fax	2.50	0.00	0.0%	21.90	0.00
Printouts	150.80	0.00	0.0%	517.15	0.00
Scan	0.00	0.00	0.0%	6.65	0.00
Supplies-Envelopes/Pens	4.05	0.00	0.0%	21.00	0.00
Legal Access Alameda	0.00	0.00	0.0%	0.00	(18,000.00)
Library Services - Passport fees	0.00	0.00	0.0%	0.00	0.00
Total Other Library Services Income	558.45	60.00	830.8%	2,190.15	(17,840.00)

BERNARD E WITKIN			
Alameda County Law Library			
Secretary's Report			
Expense Summary - October 2021			
	2021	2020	% Change
Payroll Expenses			
Payroll - Full Time	44,897.44	47,700.34	-5.9%
Payroll - Part Time	2,140.91	1,403.16	52.6%
CalPERS ER Cont. (Other Emp benefits)	3,601.74	3,922.80	-8.2%
CalPERS Annual Unfunded Accrued Liability	0.00	0.00	0.0%
CalPERS ADP Unfunded Accrued Liability	0.00	0.00	0.0%
CalPERS CERBT - OPEB Contribution	0.00	0.00	0.0%
Employer's Expense - Social Security	132.73	86.99	52.6%
Employer's Expense - Medicare	664.06	674.11	-1.5%
Health Insurance - Active	1506.10	1038.86	45.0%
Health Insurance - Retired	4,520.78	3,916.50	15.4%
Dental Insurance	248.82	287.06	-13.3%
Flexible Spending Account (FSA fees) Cafeteria Benefit	0.00	0.00	0.0%
Other Employee Benefits - Unemplmnt Ins/CommCKFee	6.00	6.00	0.0%
Total Payroll Expenses	57,718.58	59,035.82	-2.2%
Publication Expenses			
Continuation	7,245.72	738.43	881.2%
New Titles	0.00	0.00	0.0%
Replacements	0.00	0.00	0.0%
MCLE	195.22	0.00	0.0%
Databases	4,902.51	2,247.94	118.1%
Total Publication Expenses	12,343.45	2,986.37	313.3%
Operating Expenses			
Service Contract-Equip rent & lease-copier	554.28	595.03	-6.8%
R & M-Structures & Improvements -Legal Incubator	0.00	0.00	0.0%
R & M-Structures & Improvements	0.00	0.00	0.0%
Special Departmental expense	0.00	0.00	0.0%
Travel/Convention (incl Training/Workshop attended)	0.00	0.00	0.0%
Training-Lectures/Workshops given	0.00	0.00	0.0%
Book Security	0.00	0.00	0.0%
Actuarial/Consulting Services (GASB Services Fee)	0.00	1,600.00	-100.0%
Auditor's Fee	0.00	0.00	0.0%
Banking Services-credit card fees	156.27	84.23	85.5%
Adm & Fin-Human Resources (job Announcement)	0.00	0.00	0.0%
Payroll fees-Service Contract/Paychex	260.32	117.50	121.5%
Service Contract - Detection System (3M/Bibliotheca)	0.00	40.00	-100.0%
Membership & Dues	0.00	0.00	0.0%
Fees & Costs	0.00	40.31	-100.0%
Insurance - Worker Compensation	0.00	0.00	0.0%
Catered Food -Board Meeting & other meetings	0.00	0.00	0.0%
Office Expense/Supplies incl Audio Visual	0.00	227.82	-100.0%
Office Expense - Copy Paper	0.00	0.00	0.0%
Outside Printing	0.00	0.00	0.0%
Postage	0.00	370.01	-100.0%
Utilities-Language Line phone	0.00	71.21	-100.0%
Communications-Telephone	604.37	685.86	-11.9%
Risk Management Insurance Services	0.00	0.00	0.0%
Total Operating Expenses	1,575.24	3,831.97	-58.9%
GSA Operating Expense -Building	0.00	0.00	0.0%
Computer Services Expenses			
ByWater Solutions	0.00	142.00	-100.0%
Cybrarian	0.00	0.00	0.0%
Fortres Grand	0.00	0.00	0.0%
Gimlet & LibGuides	0.00	0.00	0.0%
County ITD charges	2,436.56	2,436.56	0.0%
Total Computer Services Expenses	2,436.56	2,578.56	-5.5%
Furniture & Equipment Expenses			
Non-Cap Assets: Audio Visual	0.00	87.01	-100.0%
Non-Cap Assets: F & F Office Equipment	0.00	538.08	-100.0%
Ergonomic Furniture	0.00	0.00	0.0%
Non-Cap Assets: Parts & Equipment	0.00	0.00	0.0%
Non-Cap Assets: Software	0.00	268.74	-100.0%
Total Furniture & Equipment Expenses	0.00	893.83	-100.0%
Depreciation-Building, Bldg Improvement, Equipment	0.00	0.00	0.0%
Total Expenses for the month	\$74,073.83	\$69,326.55	6.8%

BERNARD E WITKIN			
Alameda County Law Library			
Secretary's Report			
Expense Year To Date Summary - Oct 2021			
Payroll Expenses	2021	2020	% Change
Payroll - Full Time	179,589.76	175,116.60	3%
Payroll - Part Time	9,376.14	7,244.64	29%
CalPERS ER Cont. (Other Emp benefits)	14,406.95	14,714.45	-2%
CalPERS Annual Unfunded Accrued Liability	93,372.00	75,926.00	23%
CalPERS ADP Unfunded Accrued Liability	0.00	50,000.00	-100%
CalPERS CERBT - OPEB Contribution	0.00	0.00	0%
Employer's Expense - Social Security	581.31	449.18	29%
Employer's Expense - Medicare	2,664.99	2,477.94	8%
Health Insurance - Active	6,024.16	6,234.48	-3%
Health Insurance - Retired	18,082.29	16,539.99	9%
Dental Insurance	1,126.14	1,570.32	-28%
Flexible Spending Account (FSA fees) Cafeteria Benefit	0.00	345.00	-100%
Other Employee Benefits - Unemplmnt Ins/CommCKFee	852.00	469.00	82%
Total Payroll Expenses	326,075.74	351,087.60	-7.1%
Publication Expenses	2021	2020	% Change
Continuation	46,093.23	35,724.91	29%
New Titles	0.00	0.00	0%
Replacements	175.96	0.00	0%
MCLE	195.22	0.00	0%
Databases	29,938.19	22,405.37	34%
Total Publication Expenses	76,402.60	58,130.28	31.4%
Operating Expenses	2021	2020	% Change
Service Contract-Equip rent & lease-copier	2,220.68	2,267.26	-2%
R & M-Structures & Improvements	0.00	198.00	-100%
R & M-Structures & Improvements	0.00	0.00	0%
Special Departmental expense	99.00	0.00	0%
Travel/Convention (incl Training/Workshop attended)	0.00	0.00	0%
Training-Lectures/Workshops given	0.00	360.00	-100%
Book Security	0.00	0.00	0%
Actuarial/Consulting Services (GASB Services Fee)	700.00	2,300.00	-70%
Auditor's Fee	0.00	0.00	0%
Banking Services-credit card fees	456.08	299.20	52%
Adm & Fin-Human Resources (Job Announcement)	0.00	0.00	0%
Payroll fees-Service Contract/Paychex	1,007.64	763.25	32%
Service Contract - Detection System (3M/Bibliotheca)	0.00	0.00	0%
Membership & Dues	1,068.00	640.00	67%
Fees & Costs	0.00	40.31	-100%
Insurance - Worker Compensation	2,087.00	1,849.50	13%
Catered Food -Board Meeting & other meetings	0.00	0.00	0%
Office Expense/Supplies incl Audio Visual	449.62	270.01	67%
Office Expense - Copy Paper	0.00	415.04	-100%
Outside Printing	0.00	0.00	0%
Postage	54.29	432.22	-87%
Utilities-Language Line phone	225.30	71.21	216%
Communications-Telephone	2,127.76	2,700.23	-21%
Risk Management Insurance Services	0.00	0.00	0.0%
Total Operating Expenses	10,495.37	12,606.23	-16.7%
GSA Operating Expense -Building	0.00	0.00	0.0%
Computer Services Expenses	2021	2020	% Change
ByWater Solutions	1,969.00	2,017.00	-2%
Cybrarian	2,399.85	2,399.85	0%
Fortres Grand	0.00	0.00	0%
Gimlet & LibGuides	351.00	0.00	0%
County ITD charges	9,746.24	7,309.68	33%
Total Computer Services Expenses	14,466.09	11,726.53	23.4%
Furniture & Equipment Expenses	2021	2020	% Change
Non-Cap Assets: Audio Visual	0.00	87.01	-100%
Non-Cap Assets: F & F Office Equipment	0.00	538.08	-100%
Ergonomic Furniture	1,471.84	0.00	0.0%
Non-Cap Assets: Parts & Equipment	0.00	0.00	0.0%
Non-Cap Assets: Software	0.00	268.74	-100%
Total Furniture & Equipment Expenses	1,471.84	893.83	65%
Depreciation-Building, Bldg Improvement, Equipment	0.00	0.00	0.00
Total Expenses for Year to Date	\$428,911.64	\$434,444.47	-1.3%