



**Board of Trustees**  
**Meeting of Wednesday, June 21, 2023 • 12:15 P.M.**  
**San Diego Law Library**

**AGENDA**

NO.	ITEM	SUMMARY	RECOMMEND
1.	Call to Order		Action.
2.	<b>Brown Act (Gov. Code §54953(f)(2)) Request for a Trustee to Participate Virtually</b>	An in-person quorum of the Board will consider any request to participate virtually by a Board member due to emergency circumstances.	Information.
3.	<b>Opportunity for Public Comment</b>	This is a public meeting; members of the public may address the Board with advance notice; time limits will be enforced to allow hearing of all agenda items; contact Admin Officer (see below).	N/A
4.	<b>Minutes of Previous Meetings</b>	Approval of Minutes from May 17, 2023.	Action.
5.	<b>Financials</b>	Update on filing fees, monthly financial report highlights. ( <i>Whelan</i> )	Information.
6.	<b>Annual Budget 2023-2024</b>	Review and approval of the annual budget for the next fiscal year (2023-2024)	Action.
7.	<b>Other Reports</b>	A. Foundation Liaison Report ( <i>Roper/Blea</i> ) B. Law Library Leadership Report ( <i>Whelan</i> )	Information.
8.	<b>Adjournment</b>		Action.

**IMPORTANT NOTICE:**

**This meeting is open to the public, who may attend in person or attend virtually using Microsoft Teams.**

**Topic:** SDLL Board of Trustees Meeting  
Pacific Time (US and Canada)

**Time:** June 21, 2023 12:15 PM

**Join Microsoft Teams Meeting:** <https://bit.ly/boardmtg23>

**Meeting ID:** 282 536 026 276 **Passcode:** wRyvLc

**For more information on attending this meeting remotely and/or speaking on an issue of concern to you, please email Zion Solomon at [zsolomon@sdlawlibrary.org](mailto:zsolomon@sdlawlibrary.org)**

Persons wishing to make public comment at the meeting are requested to make arrangements with the Administrative Office prior to the meeting at [zsolomon@sdlawlibrary.org](mailto:zsolomon@sdlawlibrary.org). Persons desiring to comment on an agenda item will speak when that item comes up for discussion. An individual desiring to bring another matter to the Board's attention should be prepared to speak at the beginning of the meeting. Members of the public should limit remarks to five minutes. Materials for each agenda item, except closed session items, are available for public inspection from the San Diego Law Library Administrative Office, 1105 Front Street, San Diego, CA 92101-3904



**Law Library Board of Trustees  
Minutes of the Meeting  
May 17, 2023**

The Law Library Board of Trustees held a regular meeting, pursuant to notice thereof, on  
**May 17, 2023.**

**Present:** Carla DiMare, President; Kimberly Howatt, Vice President; Lorena Slomanson, Treasurer; Judge Rachel Cano; Judge David Berry; Judge Lisa Rodriguez

**Absent:** Mara Elliott, Judge David Gill, Judge Euketa Oliver

**Also Present:** Lisa Roper, Law Library Justice Foundation President; Karen Lookingbill; *Library Staff:* Gina Catalano, Laurel Moran, Erin Murray, Zion Solomon, David Whelan.

---

• *Please note that the following minutes are written according to the agenda item order and did not necessarily happen chronologically.*

---

**1) Call to Order**

President Carla DiMare called the meeting to order at 12:20pm.

**2) Brown Act Exceptions During Public Health Crisis: Teleconferencing [California Emergency Services Act. (Gov. Code §§ 52953(e)(1), (e)(4).)]**

**3) Opportunity for General Public Comment**

There was nobody present for Public Comment.

**4) Minutes of Previous Meeting**

A. Approval of Minutes of April 19, 2023.

**Judge Cano made a motion to approve the minutes. Kimberly Howatt seconded the motion. All were in favor and the motion passed.**

**5) Financial Report (Whelan)**

David Whelan gave the financial report, stating that filing fees continue to trend upwards, and filing fees should be ahead of budget by the end of the fiscal year. Budgeted income was \$2.7M but will be closer to \$2.75M or \$2.8M. Whelan conveyed that we have received grant funding and are still waiting on funding from Justice Foundation.

**6) Unfunded Liability Funds Presentation**

Karen Lookingbill gave a presentation on CERBT/CEPPT, discussing unfunded liability for retirement and healthcare. David Whelan explained that two years ago the Board put about \$425K into prefunding trusts and that this presentation would be an update to explain what those trusts do and discuss moving additional funds into the trusts. Lookingbill provided a Valuation Report Summary for OPEB and explained CalPERS Pension Plans. Lookingbill went through funding options. Whelan reminded the board that the Law Library Board has previously set aside about \$1.75M as a 6-month reserve, and the Law Library's excess savings could be used to pre-fund the liabilities. Carla DiMare suggested that the Budget committee meet to discuss these options before a decision is made and Lorena Slomanson added that it would be good to sit with the actuaries in said meeting.

**7) Director Performance Evaluation**



**Law Library Board of Trustees  
Minutes of the Meeting  
May 17, 2023**

The Board of Trustees met in a closed session to discuss the director’s performance evaluation.

**8) Director’s Salary Evaluation**

The Board of Trustees exited closed session and discussed the Director’s salary evaluation.

**Judge Cano made a motion to increase the director’s salary by 4% in the new fiscal year. Kimberly Howatt seconded the motion. All were in favor and the motion passed.**

**9) 2023-2024 Draft Budget Review**

The Board tabled this agenda item to next month’s meeting. Judge Berry needed to step out at this time.

**10) Potential Legislative Changes**

Carla DiMare explained that the law currently requires that the board meet monthly and discussed reducing the number of those meetings via legislation. DiMare brought up changing the requirement that states that a judge who hopes to participate on the Board of Trustees must be a Superior Court judge, to instead allow all San Diego County judges to participate. DiMare also mentioned the difficulty of requiring trustees to attend meetings at the Downtown location for board meetings. The board determined that the best course of action was to set aside a committee meeting of Mara Elliott, Judge Rodriguez, and Carla DiMare.

**11) Other Reports**

A. Foundation Liaison Report

Lisa Roper gave the Foundation report, updating the board on their plans for the year. Roper stated that one of their main focuses is to solidify their talking points to explain what the Foundation does for the Law Library and what is done with the funds raised. The Foundation has been in discussion on sponsoring funds for low-income attorneys to have Law Library memberships. Roper also discussed their efforts to fill a few positions on the Foundation board, and potentially add more positions, altering the bylaws, if there is interest. Over the next couple of months, the Foundation will be reviewing resumes and interviewing for these vacant positions. Lastly, Roper reported on the process of creating written requirements for Witkin Award nominations, toying with the idea of keeping or changing the location of the Witkin from the previous location at Tom Hams.

B. Director’s Report

David Whelan reported that the Law Library has received credit cards that are on the company’s name rather than in the names of staff members. Lastly, Whelan reported that Open House was more sparsely attended than last year, but well organized.

**12) Adjournment**

The meeting was adjourned at 1:33pm.

# Board of Directors Report

San Diego Law Library  
Fiscal Year Ended May 31, 2023



Prepared by  
**Waterview Corporation**

Prepared on  
**June 10, 2023**

# Table of Contents

---

Balance Sheet.....3

Profit and Loss .....6

Budget vs. Actual 2023-2024 .....9

Statement of Cash Flows.....13

Disclaimer .....14

# Balance Sheet

As of May 31, 2023

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
0001 Cash and investments	0.00
0010 County Treasury	7,033,556.20
0012 Crawford Lundy Restricted Fund	3,657.68
<b>Total 0010 County Treasury</b>	<b>7,037,213.88</b>
0020 Petty Cash	265.00
0031 Operating (Chase)	129,172.42
0032 Payroll (Chase)	132,746.21
0033 0033 Point of Sale Account (Chase)	24,179.57
<b>Total 0001 Cash and investments</b>	<b>7,323,577.08</b>
PayPal Bank 2	7,838.11
<b>Total Bank Accounts</b>	<b>7,331,415.19</b>
<b>Accounts Receivable</b>	
0110 Accounts Receivable	11,469.11
<b>Total Accounts Receivable</b>	<b>11,469.11</b>
<b>Other Current Assets</b>	
0070 Due from LLJF	100.19
0420 Prepaid Expenses	45,616.61
Net Pension Asset	582,459.00
<b>Total Other Current Assets</b>	<b>628,175.80</b>
<b>Total Current Assets</b>	<b>7,971,060.10</b>
<b>Fixed Assets</b>	
0200 Renovation - Work in Progress	2,980.00
0300 Property and Equipment	
0340 Equipment	430,443.99
0350 Improvements	4,918,424.00
0360 Furniture	378,307.00
0370 IT Equipment	682,125.66

	<b>Total</b>
0399 Accumulated Depreciation	-3,949,848.84
<b>Total 0300 Property and Equipment</b>	<b>2,459,451.81</b>
<b>Total Fixed Assets</b>	<b>2,462,431.81</b>
<b>Other Assets</b>	
0400 Deferred Outflow of Resources	
0430 Deferred Pensions	1,467,088.02
0440 CA Employers' Retiree Benefit Trust - Other Post Employment Benefits (OPEB)	233,210.00
0450 CA Employers' Retiree Benefit Trust - Strategy	113,493.00
0460 CA Employers' Retiree Benefit Trust - Diversified Strategy	113,962.00
<b>Total 0400 Deferred Outflow of Resources</b>	<b>1,927,753.02</b>
<b>Total Other Assets</b>	<b>1,927,753.02</b>
<b>TOTAL ASSETS</b>	<b>\$12,361,244.93</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

0511 Accounts Payable	25,839.07
-----------------------	-----------

<b>Total Accounts Payable</b>	<b>25,839.07</b>
-------------------------------	------------------

##### Other Current Liabilities

0515 Deposits on Account	-200.00
--------------------------	---------

0517 Security Deposits	600.00
------------------------	--------

<b>Total 0515 Deposits on Account</b>	<b>400.00</b>
---------------------------------------	---------------

0519 Sales Tax Payable	-748.32
------------------------	---------

0520 Accrued Payroll Liabilities	0.00
----------------------------------	------

0523 PERS 457(b) Co Payable	-483.86
-----------------------------	---------

0527 125 Dental & Vision	-23.72
--------------------------	--------

0528 125 Health Insurance	1,952.26
---------------------------	----------

0529 Accrued CalPERS Pension	-0.24
------------------------------	-------

Compensated Absences	149,095.51
----------------------	------------

<b>Total 0520 Accrued Payroll Liabilities</b>	<b>150,539.95</b>
---	-------------------

Board of Equalization Payable	270.67
-------------------------------	--------

<b>Total Other Current Liabilities</b>	<b>150,462.30</b>
--	-------------------

	<b>Total</b>
<b>Total Current Liabilities</b>	<b>176,301.37</b>
<b>Long-Term Liabilities</b>	
0600 Deferred Inflows of Resources	262,773.00
0630 Deferred Pensions	738,423.00
0650 AOC Advance	223,022.00
<b>Total 0600 Deferred Inflows of Resources</b>	<b>1,224,218.00</b>
0670 Net OPEB Liability	3,398,669.00
<b>Total Long-Term Liabilities</b>	<b>4,622,887.00</b>
<b>Total Liabilities</b>	<b>4,799,188.37</b>
<b>Equity</b>	
0700 Fund Balance	
0740 Fund Balance Available	-427,654.06
<b>Total 0700 Fund Balance</b>	<b>-427,654.06</b>
3900 Retained Earnings	6,582,337.38
Net Income	1,407,373.24
<b>Total Equity</b>	<b>7,562,056.56</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$12,361,244.93</b>



# Profit and Loss

July 2022 - May 2023

	Total	
	Jul 2022 - May 2023	Jul 2021 - May 2022 (PY)
<b>INCOME</b>		
9000 Outside Sources		
9190 Interest	82,639.11	34,110.97
9821 Filing Fees - Superior Court	2,079,060.86	2,368,288.00
9960 Borrowers & Benefits Programs		
9961 Borrower's Program Fees	19,260.00	13,425.00
9963 MCLE Package		2,925.00
<b>Total 9960 Borrowers &amp; Benefits Programs</b>	<b>19,260.00</b>	<b>16,350.00</b>
9979 Donations	1,047.52	265.89
9982 State Special Allocation for Law Libraries (2021-2023)	1,667,893.61	1,418,969.88
9990 Grants	47,830.68	3,449.22
<b>Total 9000 Outside Sources</b>	<b>3,897,731.78</b>	<b>3,841,433.96</b>
9500 Library Sources		
9181 Fines	2,665.84	617.85
9720 Computer Services	4,373.00	
9730 Extended Services	290.00	180.00
9730-TA Extended Services-Taxable		1.00
<b>Total 9730 Extended Services</b>	<b>290.00</b>	<b>181.00</b>
9967 Copier Income	4,423.03	2,553.60
9994 Class Fees	2,509.37	2,680.00
9995 Miscellaneous Income	3,532.29	38,212.08
9996 Taxable Income	308.18	6,260.58
<b>Total 9500 Library Sources</b>	<b>18,101.71</b>	<b>50,505.11</b>
PayPal Sales	-125.00	
Sales of Product Income	0.00	2,095.50
<b>Total Income</b>	<b>3,915,708.49</b>	<b>3,894,034.57</b>
<b>GROSS PROFIT</b>	<b>3,915,708.49</b>	<b>3,894,034.57</b>
<b>EXPENSES</b>		
1000 Personnel		
1101 Regular Employees	1,263,661.20	1,002,554.07
1102 Part-time Employees	27,581.25	3,927.00
1160 Employer's PERS expense	104,022.12	122,624.28
1165 Employer's FICA Expense	19,839.51	19,991.42
1170 Employee Benefits	388.00	
1170-AC Health Benefits (Active Employees)	177,587.62	196,242.58
1170-LI Life, AD&D, & LTD	7,062.01	8,413.91
1170-RT Health Benefits (Retired Employees)	134,325.75	111,592.23
1170-ST Technology Stipend	7,550.00	8,225.00
<b>Total 1170 Employee Benefits</b>	<b>326,913.38</b>	<b>324,473.72</b>
1175 Workers' Compensation	10,673.59	6,170.53
1185 Unemployment Expense	9,450.00	85.00

	<b>Total</b>	
	<b>Jul 2022 - May 2023</b>	<b>Jul 2021 - May 2022 (PY)</b>
<b>Total 1000 Personnel</b>	<b>1,762,141.05</b>	<b>1,479,826.02</b>
1190 CalPERS Pension Expense	5,304.47	
2000 Materials		
2043 Replacements Purchases	-1,008.00	
2215 Electronic Resources	216,824.87	215,306.97
2328 Compact Discs	4,149.06	4,061.10
2345 Books - New	11,146.11	1,732.62
2346 Special Funds		
2346-CR Crawford-Lundy	3,657.68	734.78
2346-WI Witkin Fund		1,750.00
<b>Total 2346 Special Funds</b>	<b>3,657.68</b>	<b>2,484.78</b>
2347 Books - Disposable	60,349.44	44,120.25
2348 Books - Continuations	21,383.36	23,616.02
3470 CA Sales Tax		685.46
<b>Total 2000 Materials</b>	<b>316,502.52</b>	<b>292,007.20</b>
2300 Operations	211.01	
2302 Copier/print solution	8,477.50	14,710.26
2304 Miscellaneous	-0.01	477.26
2304-CC Credit Card Charges	1,085.17	3,154.24
2304-MC Miscellaneous	-6,558.62	3,771.08
2304-RE Recruiting	174.97	21,940.62
2304-SA Staff Appreciation	5,091.88	9,124.95
<b>Total 2304 Miscellaneous</b>	<b>-206.61</b>	<b>38,468.15</b>
2305 Catalog Data Searches/Supplies	9,595.99	10,857.16
2306 Postage	319.06	973.50
2309 Collections Supplies	1,473.62	1,211.38
2312 Office Disposable Supplies	3,836.03	4,951.75
2312-PP PPE COVID Supplies		1,228.15
<b>Total 2312 Office Disposable Supplies</b>	<b>3,836.03</b>	<b>6,179.90</b>
2315 Professional & Special Services		50.00
2315-AC Accounting	39,120.00	
2315-AU Audit	17,650.00	10,500.00
2315-LE Legal fees	8,164.10	
2315-OT Professional Services - Other	935.00	5,592.41
2315-PA Payroll & Benefits Admin	2,245.36	2,944.22
2315-PV Preservation	837.28	
2315-SE Security	2,968.00	500.00
2315-WE Website	2,208.76	3,750.00
<b>Total 2315 Professional &amp; Special Services</b>	<b>74,128.50</b>	<b>23,336.63</b>
2318 Library insurance	23,409.83	22,803.48
2320 Memberships	2,700.00	2,740.00
2359 Mileage/Bus Passes/Parking	14,431.68	15,303.44
2362 Conferences/Seminars	8,896.78	9,603.05

	Total	
	Jul 2022 - May 2023	Jul 2021 - May 2022 (PY)
2364 Dues & Subscriptions	77.27	
2365 Professional Memberships	5,951.50	3,805.00
2370 Public Relations	32,952.08	4,740.12
2380 Travel Expenses		
2381 Airline Travel	1,725.06	
2382 Hotel Lodging	3,121.61	
2383 Business Meals & Food	565.97	
2384 Ground Transportation and Parking	1,249.29	
<b>Total 2380 Travel Expenses</b>	<b>6,661.93</b>	
2390 IT		
2311 IT Supplies	10,384.40	2,804.12
2311-HE IT Supplies & Software		366.90
2391 Computer Software	8,555.30	4,928.04
2392 IT Outsourcing	84,743.84	109,227.39
2393 IT Maintenance	30,347.41	11,818.91
2394 T-1/Internet	43,819.04	11,922.50
2394-HE T-1/Internet/	21.17	
<b>Total 2390 IT</b>	<b>177,871.16</b>	<b>141,067.86</b>
2453 Facilities Management ISF	2,733.10	1,114.34
<b>Total 2300 Operations</b>	<b>373,520.43</b>	<b>296,914.27</b>
2310 Penalties & Interest	54.81	
30000 One Time Funding 2019 Expenses		216,299.56
3510 Suspense	-22.56	0.00
4501 Equipment		
4501-IT IT Equipment	45,532.21	2,501.68
4501-OF Office Equipment	1,826.34	4,775.51
4501-OT Other Equipment		2,078.32
<b>Total 4501 Equipment</b>	<b>47,358.55</b>	<b>9,355.51</b>
66900 Reconciliation Discrepancies		115.38
Bank Service Charges	3,134.20	
PayPal Fees	341.78	
<b>Total Expenses</b>	<b>2,508,335.25</b>	<b>2,294,517.94</b>
<b>NET OPERATING INCOME</b>	<b>1,407,373.24</b>	<b>1,599,516.63</b>
<b>NET INCOME</b>	<b>\$1,407,373.24</b>	<b>\$1,599,516.63</b>

# Budget vs. Actual 2023-2024

July 2022 - May 2023

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
9000 Outside Sources				
9190 Interest	82,639.11	33,330.00	49,309.11	247.94 %
9821 Filing Fees - Superior Court	2,079,060.86	2,250,000.00	-170,939.14	92.40 %
9960 Borrowers & Benefits Programs				
9961 Borrower's Program Fees	19,260.00	10,000.00	9,260.00	192.60 %
<b>Total 9960 Borrowers &amp; Benefits Programs</b>	<b>19,260.00</b>	<b>10,000.00</b>	<b>9,260.00</b>	<b>192.60 %</b>
9979 Donations	1,047.52	833.30	214.22	125.71 %
9982 State Special Allocation for Law Libraries (2021-2023)	1,667,893.61		1,667,893.61	
9990 Grants	47,830.68	39,166.70	8,663.98	122.12 %
<b>Total 9000 Outside Sources</b>	<b>3,897,731.78</b>	<b>2,333,330.00</b>	<b>1,564,401.78</b>	<b>167.05 %</b>
9500 Library Sources				
9181 Fines	2,665.84	420.00	2,245.84	634.72 %
9720 Computer Services	4,373.00		4,373.00	
9730 Extended Services	290.00		290.00	
9730-TA Extended Services-Taxable		170.00	-170.00	
<b>Total 9730 Extended Services</b>	<b>290.00</b>	<b>170.00</b>	<b>120.00</b>	<b>170.59 %</b>
9967 Copier Income	4,423.03	4,150.00	273.03	106.58 %
9994 Class Fees	2,509.37	2,500.00	9.37	100.37 %
9995 Miscellaneous Income	3,532.29	850.00	2,682.29	415.56 %
9996 Taxable Income	308.18	1,650.00	-1,341.82	18.68 %
<b>Total 9500 Library Sources</b>	<b>18,101.71</b>	<b>9,740.00</b>	<b>8,361.71</b>	<b>185.85 %</b>
PayPal Sales	-125.00		-125.00	
<b>Total Income</b>	<b>3,915,708.49</b>	<b>2,343,070.00</b>	<b>1,572,638.49</b>	<b>167.12 %</b>
<b>GROSS PROFIT</b>	<b>3,915,708.49</b>	<b>2,343,070.00</b>	<b>1,572,638.49</b>	<b>167.12 %</b>
<b>EXPENSES</b>				
1000 Personnel				
1101 Regular Employees	1,263,661.20	1,392,000.00	-128,338.80	90.78 %
1102 Part-time Employees	27,581.25	37,500.00	-9,918.75	73.55 %

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>Total % of Budget</b>
1160 Employer's PERS expense	104,022.12	127,000.00	-22,977.88	81.91 %
1165 Employer's FICA Expense	19,839.51	22,500.00	-2,660.49	88.18 %
1170 Employee Benefits	388.00		388.00	
1170-AC Health Benefits (Active Employees)	177,587.62	184,000.00	-6,412.38	96.52 %
1170-LI Life, AD&D, & LTD	7,062.01	10,000.00	-2,937.99	70.62 %
1170-RT Health Benefits (Retired Employees)	134,325.75	120,000.00	14,325.75	111.94 %
1170-ST Technology Stipend	7,550.00	7,500.00	50.00	100.67 %
<b>Total 1170 Employee Benefits</b>	<b>326,913.38</b>	<b>321,500.00</b>	<b>5,413.38</b>	<b>101.68 %</b>
1175 Workers' Compensation	10,673.59	6,250.00	4,423.59	170.78 %
1185 Unemployment Expense	9,450.00	840.00	8,610.00	1,125.00 %
<b>Total 1000 Personnel</b>	<b>1,762,141.05</b>	<b>1,907,590.00</b>	<b>-145,448.95</b>	<b>92.38 %</b>
1190 CalPERS Pension Expense	5,304.47		5,304.47	
2000 Materials				
2043 Replacements Purchases	-1,008.00		-1,008.00	
2215 Electronic Resources	216,824.87	217,000.00	-175.13	99.92 %
2328 Compact Discs	4,149.06	8,350.00	-4,200.94	49.69 %
2345 Books - New	11,146.11	11,666.70	-520.59	95.54 %
2346 Special Funds				
2346-CR Crawford-Lundy	3,657.68	2,500.00	1,157.68	146.31 %
<b>Total 2346 Special Funds</b>	<b>3,657.68</b>	<b>2,500.00</b>	<b>1,157.68</b>	<b>146.31 %</b>
2347 Books - Disposable	60,349.44	65,840.00	-5,490.56	91.66 %
2348 Books - Continuations	21,383.36	20,000.00	1,383.36	106.92 %
3470 CA Sales Tax		420.00	-420.00	
<b>Total 2000 Materials</b>	<b>316,502.52</b>	<b>325,776.70</b>	<b>-9,274.18</b>	<b>97.15 %</b>
2300 Operations	211.01		211.01	
2302 Copier/print solution	8,477.50	11,666.70	-3,189.20	72.66 %
2304 Miscellaneous	-0.01		-0.01	
2304-CC Credit Card Charges	1,085.17	2,500.00	-1,414.83	43.41 %
2304-MC Miscellaneous	-6,558.62	2,500.00	-9,058.62	-262.34 %
2304-RE Recruiting	174.97		174.97	
2304-SA Staff Appreciation	5,091.88	4,166.70	925.18	122.20 %

				Total
	Actual	Budget	over Budget	% of Budget
<b>Total 2304 Miscellaneous</b>	<b>-206.61</b>	<b>9,166.70</b>	<b>-9,373.31</b>	<b>-2.25 %</b>
2305 Catalog Data Searches/Supplies	9,595.99	10,000.00	-404.01	95.96 %
2306 Postage	319.06	833.30	-514.24	38.29 %
2309 Collections Supplies	1,473.62	1,666.70	-193.08	88.42 %
2312 Office Disposable Supplies	3,836.03	10,000.00	-6,163.97	38.36 %
2315 Professional & Special Services				
2315-AC Accounting	39,120.00		39,120.00	
2315-AU Audit	17,650.00	10,000.00	7,650.00	176.50 %
2315-LE Legal fees	8,164.10	4,166.70	3,997.40	195.94 %
2315-LL Loose Leaf Filing		840.00	-840.00	
2315-OT Professional Services - Other	935.00	5,000.00	-4,065.00	18.70 %
2315-PA Payroll & Benefits Admin	2,245.36	2,920.00	-674.64	76.90 %
2315-PV Preservation	837.28	833.30	3.98	100.48 %
2315-SE Security	2,968.00	4,166.70	-1,198.70	71.23 %
2315-WE Website	2,208.76	7,500.00	-5,291.24	29.45 %
<b>Total 2315 Professional &amp; Special Services</b>	<b>74,128.50</b>	<b>35,426.70</b>	<b>38,701.80</b>	<b>209.24 %</b>
2318 Library insurance	23,409.83	25,840.00	-2,430.17	90.60 %
2320 Memberships	2,700.00	2,500.00	200.00	108.00 %
2359 Mileage/Bus Passes/Parking	14,431.68	15,000.00	-568.32	96.21 %
2362 Conferences/Seminars	8,896.78	26,670.00	-17,773.22	33.36 %
2364 Dues & Subscriptions	77.27		77.27	
2365 Professional Memberships	5,951.50	4,590.00	1,361.50	129.66 %
2370 Public Relations	32,952.08	29,166.70	3,785.38	112.98 %
2380 Travel Expenses				
2381 Airline Travel	1,725.06		1,725.06	
2382 Hotel Lodging	3,121.61		3,121.61	
2383 Business Meals & Food	565.97		565.97	
2384 Ground Transportation and Parking	1,249.29		1,249.29	
<b>Total 2380 Travel Expenses</b>	<b>6,661.93</b>		<b>6,661.93</b>	
2390 IT				
2311 IT Supplies	10,384.40	9,200.00	1,184.40	112.87 %

	Actual	Budget	over Budget	Total % of Budget
2391 Computer Software	8,555.30	7,083.30	1,472.00	120.78 %
2392 IT Outsourcing	84,743.84	85,000.00	-256.16	99.70 %
2393 IT Maintenance	30,347.41	33,350.00	-3,002.59	91.00 %
2394 T-1/Internet	43,819.04	45,000.00	-1,180.96	97.38 %
2394-HE T-1/Internet/	21.17		21.17	
<b>Total 2390 IT</b>	<b>177,871.16</b>	<b>179,633.30</b>	<b>-1,762.14</b>	<b>99.02 %</b>
2453 Facilities Management ISF	2,733.10	833.30	1,899.80	327.99 %
<b>Total 2300 Operations</b>	<b>373,520.43</b>	<b>362,993.40</b>	<b>10,527.03</b>	<b>102.90 %</b>
2310 Penalties & Interest	54.81		54.81	
3510 Suspense	-22.56		-22.56	
4501 Equipment				
4501-HE Hervey Technology & Furniture				
4501-HT Hervey Technology Equipment		39,500.00	-39,500.00	
<b>Total 4501-HE Hervey Technology &amp; Furniture</b>		<b>39,500.00</b>	<b>-39,500.00</b>	
4501-IT IT Equipment	45,532.21		45,532.21	
4501-OF Office Equipment	1,826.34		1,826.34	
<b>Total 4501 Equipment</b>	<b>47,358.55</b>	<b>39,500.00</b>	<b>7,858.55</b>	<b>119.90 %</b>
Bank Service Charges	3,134.20		3,134.20	
PayPal Fees	341.78		341.78	
<b>Total Expenses</b>	<b>2,508,335.25</b>	<b>2,635,860.10</b>	<b>-127,524.85</b>	<b>95.16 %</b>
<b>NET OPERATING INCOME</b>	<b>1,407,373.24</b>	<b>-292,790.10</b>	<b>1,700,163.34</b>	<b>-480.68 %</b>
<b>NET INCOME</b>	<b>\$1,407,373.24</b>	<b>\$ -292,790.10</b>	<b>\$1,700,163.34</b>	<b>-480.68 %</b>

# Statement of Cash Flows

July 2022 - May 2023

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	1,407,373.24
Adjustments to reconcile Net Income to Net Cash provided by operations:	
0110 Accounts Receivable	453,014.55
0070 Due from LLJF	6,168.92
0420 Prepaid Expenses	12,054.06
0511 Accounts Payable	-48,538.56
0515 Deposits on Account	-200.00
0519 Sales Tax Payable	-748.32
0521 Accrued Payroll Liabilities:Accrued Payroll	-42,800.08
0523 Accrued Payroll Liabilities:PERS 457(b) Co Payable	-483.86
0525 Accrued Payroll Liabilities:Payroll Liabilities	-3,110.15
0527 Accrued Payroll Liabilities:125 Dental & Vision	-23.72
0528 Accrued Payroll Liabilities:125 Health Insurance	1,952.26
0529 Accrued Payroll Liabilities:Accrued CalPERS Pension	-31,455.92
0535 Accrued Expenses	-18,901.61
Board of Equalization Payable	-260.55
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>326,667.02</b>
<b>Net cash provided by operating activities</b>	<b>1,734,040.26</b>
<b>INVESTING ACTIVITIES</b>	
0430 Deferred Outflow of Resources:Deferred Pensions	-98,930.32
<b>Net cash provided by investing activities</b>	<b>-98,930.32</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>1,635,109.94</b>
Cash at beginning of period	5,696,305.25
<b>CASH AT END OF PERIOD</b>	<b>\$7,331,415.19</b>



## Disclaimer

---

This report is prepared solely for the confidential use of San Diego Law Library. In the preparation of this report we have relied upon the unaudited financial information provided. The analysis and report must not be recited or referred to in whole or in part in any other document. Waterview Corporation neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on the report or the analysis contained herein.

# San Diego Law Library

## Filing Fees Report

Prepared by David Whelan

Filing fees are reported to the Law Library by the California Courts judicial branch staff. The update arrives around the 10<sup>th</sup> day of the month following the month the fees were collected in. For example, January filing fee revenue is reported around March 10<sup>th</sup>.

Year-to-date filing fees are above budgeted expectations. Filing fee revenue has averaged 5% over budget.

Month	Actual Filing Fees Received			Budgeted	Budget Variance	Variance Multiplier*
	2020-2021	2021-2022	2022-2023	2022-2023		
July	\$ 208,016	\$ 230,757	\$ 212,629	\$ 218,348	\$ (5,719)	97.04%
August	\$ 188,729	\$ 232,885	\$ 250,036	\$ 228,823	\$ 21,213	101.70%
September	\$ 194,732	\$ 229,878	\$ 222,034	\$ 212,371	\$ 9,663	94.39%
October	\$ 235,698	\$ 217,574	\$ 245,811	\$ 228,448	\$ 17,363	101.53%
November	\$ 206,072	\$ 201,588	\$ 222,349	\$ 205,480	\$ 16,869	91.32%
December	\$ 261,504	\$ 209,803	\$ 231,242	\$ 226,835	\$ 4,406	100.82%
January	\$ 206,277	\$ 195,923	\$ 225,889	\$ 225,340	\$ 549	100.15%
February	\$ 207,536	\$ 191,568	\$ 220,023	\$ 200,973	\$ 19,050	89.32%
March	\$ 264,451	\$ 223,902	\$ 249,048	\$ 242,385	\$ 6,663	107.73%
April	\$ 252,086	\$ 214,812	\$ 241,025	\$ 228,595	\$ 12,431	101.60%
			<b>Actual</b>	<b>Budget</b>		
<b>YTD Subtotal</b>	<b>\$ 2,225,101</b>	<b>\$ 2,148,690</b>	<b>\$ 2,320,086</b>	<b>\$ 2,217,598</b>	<b>\$ 102,488</b>	
May	\$ 224,893	\$ 219,598		\$ 238,662		106.07%
June	\$ 239,372	\$ 241,671		\$ 243,740		108.33%
<b>Annual Total</b>	<b>\$ 2,689,366</b>	<b>\$ 2,609,959</b>		<b>\$ 2,700,000</b>		

\*percentages are rounded

The Board approved a budget that includes an anticipated \$2,700,000 in filing fees for 2022-2023. The monthly filing fee amount fluctuates significantly from the budgeted average (budgeted amount divided by 12 months). Actual filing fee income can vary as much as 10% from the budgeted average.

The 2022-2023 budgeted monthly average is \$225,000 (\$2,700,000 divided by 12 months). A budget variance was calculated using an average of the actual variances for each month from 5 previous years (excluding the pandemic-impacted 2019-2020). The budgeted monthly average was multiplied by the monthly variance multiplier (July: \$225,000 x 0.9704) to calculate the budgeted amount for the month (\$218,348). This may help us anticipate the highs and lows of filing fee income and flag substantial deviations from historical patterns.

---

# San Diego Law Library

---

## Memorandum

To: San Diego Law Library Board of Trustees Budget Committee

From: David Whelan, Director

Re: 2023-2024 Draft Budget

We are proposing a slight increase in our budget over the 2022-2023 budget. The request for 2023-2024 is for \$3,169,000, an increase of \$29,080. Just as in 2022-2023, this will require the Law Library to withdraw funds from our reserves held by the San Diego County investment pool.

### Revenue

We are assuming that filing fees will remain flat at \$2.7 million. There is some reason to believe that the 2022-2023 filing fees will exceed that. However, it is still too early to assume that there is an upward trend.

The Law Library will continue to focus on incremental revenue from the borrower program and in-library activities like copying. However, this amounts to about 1% of total income. We have sought a grant from the Law Library Justice Foundation to assist with our public transit awareness campaign, which we hope to expand. This grant is not reflected in the budget as revenue as it has not been granted.

### Expenses

Personnel costs are down from the 2022-2023 budget, by about \$162,000. This reflects the elimination of the CFO role and retirements of higher salaried staff. The budgeted personnel amount includes a 3% salary increase to go into effect in July 2023. It also includes a new reference librarian position.

Our collections budget is up by nearly \$60,000. This includes two electronic resource initiatives. One will allow us to participate in a new public access Thomson Reuters Westlaw program. The other will allow us to select a fourth partner location from which to deliver legal research databases, similar to our outreach in El Cajon, Escondido, and Chula Vista. The budgeted amounts

---

will also allow us to continue to update the print collection in areas that have not been kept current in recent years.

Our professional expenses have nearly doubled. This reflects the outsourced accounting service that fulfills many of the roles for which the CFO had been responsible. The elimination of the CFO role and the use of an outsourced service has led to a savings of about \$90,000.

The public relations budget has also doubled. The entire increase reflects a 4-month public transit awareness campaign to build off the 2-month campaign in 2022. The 4-month campaign will cost about \$70,000.

The IT budget has slightly increased, in part due to the final disbursement from the Hervey Technology Equipment grant that has offset IT expenditures in the past. The Law Library will be upgrading staff PCs in 2023-2024 and moving to a single PC approach to support staff working in a hybrid mode.

# San Diego Law Library

## Draft Budget FY 2023-2024

FY 2022-2023 Approved  
Budget

FY 2023-2024 Proposed  
Budget

Notes

Income					
<b>9000 Outside Sources</b>					
9190 Interest	\$	40,000	\$	40,000	
9821 Filing Fees - Superior Court	\$	2,700,000	\$	2,700,000	
<b>9960 Borrowers &amp; Benefits Programs</b>					
9961 Borrower's Program Fees	\$	12,000	\$	15,000	
<b>Total 9960 Borrowers &amp; Benefits Programs</b>	\$	12,000	\$	15,000	
9979 Donations	\$	1,000	\$	-	
9982 State Special Allocation for Law Libraries (2021-2023)	\$	1,019,000	\$	-	No supplemental funding expected
nnnn County Treasury Supplement			\$	403,400	Amount to move from Sweep to supplement filing fees (excess of expenses over income)
9990 Grants	\$	47,000	\$	-	No grants planned. Potential grant from Foundation to offset Public Relations costs.
<b>Total 9000 Outside Sources</b>	\$	3,819,000	\$	3,158,400	
<b>9500 Library Sources</b>					
9181 Fines	\$	500	\$	1,500	
9720 Computer Services	\$	-	\$	-	
9730 Extended Services			\$	1,000	
9730-TA Extended Services-Taxable	\$	200	\$	-	
<b>Total 9730 Extended Services</b>	\$	200	\$	1,000	
9967 Copier Income	\$	5,000	\$	8,000	
9994 Class Fees	\$	3,000	\$	-	
9995 Miscellaneous Income	\$	1,000	\$	-	
9996 Taxable Income	\$	2,000	\$	100	
<b>Total 9500 Library Sources</b>	\$	11,700	\$	10,600	
<b>Total Income</b>	\$	3,830,700	\$	3,169,000	
<b>Expenses</b>					
<b>1000 Personnel</b>					
1101 Regular Employees	\$	1,670,000	\$	1,520,000	Elimination of CFO role (costs shifted to professional services). Addition of full time reference librarian. Assumes 3% annual increase as of July 2023.
1102 Part-time Employees	\$	45,000	\$	45,000	
1160 Employer's PERS expense	\$	152,000	\$	140,000	
1165 Employer's FICA Expense	\$	27,000	\$	25,000	
<b>1170 Employee Benefits</b>					
1170-AC Health Benefits (Active Employees)	\$	220,000	\$	210,000	
1170-LI Life, AD&D, & LTD	\$	12,000	\$	12,000	
1170-RT Health Benefits (Retired Employees)	\$	144,000	\$	150,000	
1170-ST Technology Stipend	\$	9,000	\$	9,100	
<b>Total 1170 Employee Benefits</b>	\$	385,000	\$	381,100	
1175 Workers' Compensation	\$	7,500	\$	13,000	Increase due to recalculation based on staff roles.
1185 Unemployment Expense	\$	1,000	\$	1,000	
<b>Total 1000 Personnel</b>	\$	2,287,500	\$	2,125,100	<b>67% of overall operating expenses</b>
1190 CalPERS Pension Expense	\$	-	\$	1,500	
<b>2000 Materials</b>					
2215 Electronic Resources	\$	260,000	\$	330,000	Westlaw Pro Se initiative, database support and equipment for new partnership
2328 Compact Discs	\$	10,000	\$	8,000	
2345 Books - New	\$	14,000	\$	10,000	

# San Diego Law Library

## Draft Budget FY 2023-2024

	FY 2022-2023 Approved Budget	FY 2023-2024 Proposed Budget	Notes
<b>2346 Special Funds</b>			
2346-CR Crawford-Lundy	\$ 3,000	\$ 3,000	
<b>Total 2346 Special Funds</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	
2347 Books - Disposable	\$ 79,000	\$ 70,000	
2348 Books - Continuations	\$ 24,000	\$ 30,000	
3470 CA Sales Tax	\$ 500	\$ 500	
<b>Total 2000 Materials</b>	<b>\$ 390,500</b>	<b>\$ 451,500</b>	<b>14% of overall operating expenses</b>
<b>2300 Operations</b>			
2302 Copier/print solution	\$ 20,000	\$ 13,000	Lease agreement (Marlin/PEAC)
<b>2304 Miscellaneous</b>			
2304-CC Credit Card Charges	\$ 3,000	\$ 3,000	
2304-MC Miscellaneous	\$ 3,000	\$ 3,000	
2304-RE Recruiting	\$ -	\$ -	
2304-SA Staff Appreciation	\$ 5,000	\$ 16,000	Lounge food, board lunches, team lunches
<b>Total 2304 Miscellaneous</b>	<b>\$ 11,000</b>	<b>\$ 22,000</b>	
2305 Catalog Data Searches/Supplies	\$ 12,000	\$ 12,000	
2306 Postage	\$ 1,000	\$ 500	
2309 Collections Supplies	\$ -	\$ 2,000	
2312 Office Disposable Supplies	\$ 12,000	\$ 3,600	
<b>2315 Professional &amp; Special Services</b>			
2315-AC Accounting	\$ -	\$ 41,000	Accountant support (offset by elimination of CFO role under personnel costs)
2315-AU Audit	\$ 12,000	\$ 12,000	
2315-LE Legal fees	\$ 5,000	\$ 5,000	Placeholder. May start to use if County Counsel attend monthly meetings.
2315-LL Loose Leaf Filing	\$ 1,000	\$ -	
2315-OT Professional Services - Other	\$ 6,000	\$ -	
2315-PA Payroll & Benefits Admin	\$ 3,500	\$ 4,000	
2315-PV Preservation	\$ 1,000	\$ 1,000	
2315-SE Security	\$ 15,000	\$ 15,000	Backup costs for when security officer on staff is on leave
2315-WE Website	\$ 9,000	\$ 9,000	
<b>Total 2315 Professional &amp; Special Services</b>	<b>\$ 52,500</b>	<b>\$ 87,000</b>	<b>2% of overall operating expenses</b>
2318 Library insurance	\$ 31,000	\$ 30,000	
2320 Memberships	\$ 3,000	\$ 3,000	Council of California County Law Libraries membership (based on filing fee income)
2359 Mileage/Bus Passes/Parking	\$ 18,000	\$ 18,000	
2362 Conferences/Seminars	\$ 32,000	\$ 10,000	Costs shifted to 2380 Travel Expenses for everything other than registrations
2364 Dues & Subscriptions	\$ -	\$ -	
2365 Professional Memberships	\$ 5,500	\$ 8,000	AALL, SLA, other memberships
2370 Public Relations	\$ 35,000	\$ 80,000	4 month public transit marketing campaign planned
<b>2380 Travel Expenses</b> Breakout of costs that used to be in 2362 Conferences and Seminars			
2381 Airline Travel	\$ -	\$ 7,000	
2382 Hotel Lodging	\$ -	\$ 7,000	
2383 Business Meals & Food	\$ -	\$ 1,800	
2384 Ground Transportation and Parking	\$ -	\$ 1,000	
<b>Total 2380 Travel Expenses</b>	<b>\$ -</b>	<b>\$ 16,800</b>	
<b>2390 IT</b>			
2311 IT Supplies	\$ 11,000	\$ -	
2391 Computer Software	\$ 8,520	\$ 15,000	

# San Diego Law Library

## Draft Budget FY 2023-2024

	FY 2022-2023 Approved Budget	FY 2023-2024 Proposed Budget	Notes
2392 IT Outsourcing	\$ 102,000	\$ 102,000	
2393 IT Maintenance	\$ 40,000	\$ 44,000	
2394 T-1/Internet	\$ 54,000	\$ 59,000	
<b>Total 2390 IT</b>	<b>\$ 215,520</b>	<b>\$ 220,000</b>	<b>6% of overall operating expenses</b>
2453 Facilities Management ISF	\$ 1,000	\$ -	
<b>Total 2300 Operations</b>	<b>\$ 414,520</b>	<b>\$ 525,900</b>	<b>16% of overall operating expenses</b>
2310 Penalties & Interest	\$ -	\$ -	
3510 Suspense	\$ -	\$ -	Unmatched expenses
<b>4501 Equipment</b>			
4501-HT Hervey Technology Equipment	\$ 47,400	\$ -	
<b>Total 4501-HE Hervey Technology &amp; Furniture</b>	<b>\$ 47,400</b>	<b>\$ -</b>	
4501-IT IT Equipment	\$ -	\$ 65,000	
4501-OF Office Equipment	\$ -	\$ -	
<b>Total 4501 Equipment</b>	<b>\$ 47,400</b>	<b>\$ 65,000</b>	
Bank Service Charges	\$ -		
PayPal Fees	\$ -		
<b>Total Expenses</b>	<b>\$ 3,139,920</b>	<b>\$ 3,169,000</b>	
<b>Net Operating Income</b>	<b>\$ 3,830,700</b>	<b>\$ 3,169,000</b>	
<b>Net Income</b>	<b>\$ 690,780</b>	<b>\$ -</b>	

## Director's Report: June 2023

---

Submitted by David Whelan

### Personnel Changes

The Law Library is now at full staff. The last year has seen a number of changes as the library returned to full-time, on-site work. Rhian Aguas has joined us as a full-time reference librarian and Heather Ray has joined us as a part-time reference librarian. Rhian brings our full-time reference librarian team up to 7 in addition to Gina Catalano, the Assistant Director, and Heather is our second part-timer.

### Training

Library staff have been finding ways to train as we bring on so many new people. Reference librarians will be heading to conferences this fall to accelerate the learning they're experiencing at the iDesk. User Experience is also using a variety of learning tools, including the Center for Computer Assisted Legal Instruction (CALI) exercises, to help new librarians work through a variety of practice areas.

Laurel Moran, our Assistant Director of Legal Information Management, spearheaded a privacy training module for the entire staff. She identified two online courses that each staff person is completing. The privacy focus is specific to libraries and how we handle and access patron data and interact with patrons in public spaces.

### New Public PCs

The Information Technology team rolled out new public access computers. This comes after months of testing by IT staff and then a couple of rounds of user acceptance testing by the User Experience and Core Ops staff. This is good practice in any event but was essential as the library has moved to thin client PCs. Instead of having the operating system and applications installed on each machine, there is a centrally managed "image" that each computer accesses. This approach allows for automation—like shutting all computers down at a specific time, or installing software on the image and having it immediately available on all PCs—that wasn't possible before. Mike Gatmaitan, Erin Murray, and Colton Barton came in on two weekends to get the PCs set up without interrupting our service delivery to patrons.

### Law Day Part II

Lisa Foster worked with the East County (f/k/a Foothills) Bar Association and they coordinated a clinic on June 16. These events are valuable to the community but difficult to organize without substantial volunteer participation by the local bar. Due to uncertainty about lawyer participation, Lisa, Gina Catalano, and Kenia Shi went out to the El Cajon Public Library, our partner location, to help ensure participants were connected to information.