



**Board of Trustees**  
**Meeting of Wednesday, August 16, 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 July 19, 2023.	Action.
6.	<b>Financials</b>	Update on filing fees, monthly financial report highlights. ( <i>Whelan</i> )	Information.
7.	<b>2024 Health Plan Rates</b>	Approval of 2024 Health Plan Rates. ( <i>Lhota</i> )	Action.
8.	<b>Other Reports</b>	A. Foundation Liaison Report ( <i>Roper/Blea</i> ) B. Law Library Leadership Report ( <i>Whelan</i> )	Information.
9.	<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:** August 16, 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  
July 19, 2023

The Law Library Board of Trustees held a regular meeting, pursuant to notice thereof, on  
**July 19, 2023.**

**Present:** Carla DiMare, President; Lorena Slomanson, Treasurer; Judge Rachel Cano; Judge Lisa Rodriguez, Judge Euketa Oliver, Kimberly Howatt, Vice-President; Mara Elliott

**Absent:** Judge David Gill; Judge David Berry

**Also Present:** *Library Staff:* Laurel Moran; David Whelan; Izabella Aleksieva; Erin Murray

*Other:* Lisa Roper, Foundation Board President; Sabrina Feng, Summer Intern Latham & Watkins

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- *Please note that the following minutes are written according to the agenda item order and did not necessarily happen chronologically.*
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**1) Call to Order**

President Carla DiMare called the meeting to order at 12:19pm.

**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 May 17, 2023.

Ms. DiMare noted that the minutes be edited from “Carla DiMare requested that Karen Lookingbill’s title and organization to the header of last month’s minutes” to “Carla DiMare requested that Karen Lookingbill’s title and organization be added after her name”. Judge Cano corrected the minutes to state that she made the motion to approve the budget but not the minutes.

**Judge Cano made a motion to approve the minutes. Judge Rodriguez seconded the motion. Kimberly Howatt, Judge Berry, and Mara Elliot abstained. All others were in favor and the motion passed.**

**5) Salary Band Change (Whelan)**

Mr. Whelan presented proposed salary ranges based on market data, and discussed ways for staff to move up to higher titles that are equivalent to titles in the library profession. The Board discussed the ranges, including concerns about the bottom of the IT staff range, as well as the difference between the ranges and what we would offer in case of hiring a new employee.

**Judge Lisa Rodriguez made the motion to approve the proposed salary range with the edit that the starting salary for IT Staff be moved up from \$60,000 to \$65,000. Kimberly Howatt seconded the motion. All were in favor and the motion passed.**

**6) Financial Report (Whelan)**



**Law Library Board of Trustees  
Minutes of the Meeting  
July 19, 2023**

David Whelan gave the financial report, stating that the fiscal year-end numbers were not yet finalized. Mr. Whelan stated that it looks like the expected amount of filing fees for the year will hit \$2.8 million.

**7) Other Reports**

A. Foundation Liaison Report

Lisa Roper announced that the Witkin will take place on October 26<sup>th</sup> and will take place at 5:30pm at Tom Hams. Lisa Roper stated that she expects more attendees at this year's event than previous years.

B. Law Library Leadership Report

David Whelan reported that there has been work in delivering data to the actuary so they can support the conversation on the library's prefunded trusts. David Whelan also noted that staff members are transitioning from personally held credit cards to library cards. There is potential litigation that the Law Library may be involved in, relating to how CalPERS has been calculating retirement for people over the age of 40. Other organizations in the state may also be a part of the class action and Whelan stated he will continue to investigate the situation. Ben Lhota is leading a team of staff to discuss how to refresh the staff lounge and decorate it to be functional for staff.

C. Library Subscription Database and Remote Access Overview (Moran)

Laurel Moran stated that as of now, the Law Library has 16 electronic resources available for all users free of charge, 7 of which are remote and 1 is remote to all, 2 are state provided and available to anyone remotely. There are 5 databases each respectively at Escondido, El Cajon, and Chula Vista. Laurel Moran discussed how privacy, quality, and accessibility are prioritized when looking at online resources provided to patrons. Borrowers can remotely check out 3 books for up to 7 days from anywhere they are. Anyone coming into the library may always look at all digital titles but can only check out one book at a time. Laurel Moran showed the board a chart that in the past year, 1,174 that came in remotely to check out books, 55 IP access users and 22 Employee access users. Laurel Moran showed how OverDrive can display unique users so we are aware of how many users there are rather than displaying a few users who may be checking out the same materials repetitively.

**8) Adjournment**

The meeting was adjourned at 12:55pm.

# 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
	2020-2021	2021-2022	2022-2023	2022-2023	Variance	Multiplier*
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%
May	\$ 224,893	\$ 219,598	\$ 245,302	\$ 238,662	\$ 6,640	106.07%
June	\$ 239,372	\$ 241,671	\$ 250,746	\$ 243,740	\$ 7,006	108.33%
<b>Annual Total</b>	<b>\$ 2,689,366</b>	<b>\$ 2,609,959</b>	<b>\$ 2,816,134</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.

# Board of Directors Report

San Diego Law Library

Fiscal Year Ended June 30, 2023



Prepared by

**Waterview Corporation**

Prepared on

**July 27, 2023**

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# Balance Sheet

As of June 30, 2023

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
0001 Cash and investments	0.00
0010 County Treasury	7,100,163.03
0012 Crawford Lundy Restricted Fund	3,657.68
<b>Total 0010 County Treasury</b>	<b>7,103,820.71</b>
0020 Petty Cash	265.00
0031 Operating (Chase)	139,887.08
0032 Payroll (Chase)	144,571.32
0033 0033 Point of Sale Account (Chase)	25,309.75
<b>Total 0001 Cash and investments</b>	<b>7,413,853.86</b>
PayPal Bank 2	8,306.21
<b>Total Bank Accounts</b>	<b>7,422,160.07</b>
<b>Accounts Receivable</b>	
0110 Accounts Receivable	255,750.19
<b>Total Accounts Receivable</b>	<b>255,750.19</b>
<b>Other Current Assets</b>	
0070 Due from LLJF	100.19
0420 Prepaid Expenses	53,229.92
Net Pension Asset	582,459.00
<b>Total Other Current Assets</b>	<b>635,789.11</b>
<b>Total Current Assets</b>	<b>8,313,699.37</b>
<b>Fixed Assets</b>	
0200 Renovation - Work in Progress	2,980.00
0300 Property and Equipment	
0340 Equipment	446,765.50
0350 Improvements	4,918,424.00

	<b>Total</b>
0360 Furniture	378,307.00
0370 IT Equipment	682,125.66
0399 Accumulated Depreciation	-3,949,848.84
<b>Total 0300 Property and Equipment</b>	<b>2,475,773.32</b>
<b>Total Fixed Assets</b>	<b>2,478,753.32</b>
<b>Other Assets</b>	
0400 Deferred Outflow of Resources	
0430 Deferred Pensions	1,478,126.19
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>1,938,791.19</b>
<b>Total Other Assets</b>	<b>1,938,791.19</b>
<b>TOTAL ASSETS</b>	<b>\$12,731,243.88</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

0511 Accounts Payable	40,249.30
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<b>Total Accounts Payable</b>	<b>40,249.30</b>
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##### Other Current Liabilities

0515 Deposits on Account	0.00
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0517 Security Deposits	400.00
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<b>Total 0515 Deposits on Account</b>	<b>400.00</b>
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0519 Sales Tax Payable	-748.32
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0520 Accrued Payroll Liabilities	0.00
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0521 Accrued Payroll	60,206.07
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0523 PERS 457(b) Co Payable	1,624.94
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0524 Garnishments	200.00
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0527 125 Dental & Vision	459.37
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	<b>Total</b>
0528 125 Health Insurance	976.13
0529 Accrued CalPERS Pension	-0.33
Compensated Absences	375,277.01
<b>Total 0520 Accrued Payroll Liabilities</b>	<b>438,743.19</b>
0535 Accrued Expenses	818.40
Board of Equalization Payable	271.67
<b>Total Other Current Liabilities</b>	<b>439,484.94</b>
<b>Total Current Liabilities</b>	<b>479,734.24</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 Other Post Employment Benefits Liability	3,398,669.00
<b>Total Long-Term Liabilities</b>	<b>4,622,887.00</b>
<b>Total Liabilities</b>	<b>5,102,621.24</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	1,473,939.32
<b>Total Equity</b>	<b>7,628,622.64</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$12,731,243.88</b>

# Profit and Loss

July 2022 - June 2023

		Total
	Jul 2022 - Jun 2023	Jul 2021 - Jun 2022 (PY)
<b>INCOME</b>		
9000 Outside Sources		
9190 Interest	130,822.75	34,110.97
9821 Filing Fees - Superior Court	2,565,387.93	2,609,958.95
9960 Borrowers & Benefits Programs		
9961 Borrower's Program Fees	21,185.00	17,259.00
9963 MCLE Package		3,150.00
<b>Total 9960 Borrowers &amp; Benefits Programs</b>	<b>21,185.00</b>	<b>20,409.00</b>
9979 Donations	1,080.52	1,057.53
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
Unrealized Gain on Pension Assets		1,826,986.00
Unrealized Gain/(Loss) on OPEB Assets		-39,335.00
<b>Total 9000 Outside Sources</b>	<b>4,434,200.49</b>	<b>5,875,606.55</b>
9500 Library Sources		
9181 Fines	2,919.84	617.85
9720 Computer Services	4,373.00	
9730 Extended Services	315.00	180.00
9730-TA Extended Services-Taxable		1.00
<b>Total 9730 Extended Services</b>	<b>315.00</b>	<b>181.00</b>
9967 Copier Income	4,918.63	11,468.82
9994 Class Fees	2,751.48	2,680.00
9995 Miscellaneous Income	3,624.99	39,241.42
9996 Taxable Income	316.68	7,371.48
<b>Total 9500 Library Sources</b>	<b>19,219.62</b>	<b>61,560.57</b>
Services	12.90	
<b>Total Income</b>	<b>4,453,433.01</b>	<b>5,937,167.12</b>
<b>GROSS PROFIT</b>	<b>4,453,433.01</b>	<b>5,937,167.12</b>
<b>EXPENSES</b>		
1000 Personnel		
1101 Regular Employees	1,655,009.68	1,306,643.39
1102 Part-time Employees	30,768.75	3,927.00
1160 Employer's PERS expense	118,566.90	-0.19
1165 Employer's FICA Expense	22,400.70	22,305.82
1170 Employee Benefits	388.00	1,554.89
1170-AC Health Benefits (Active Employees)	193,241.15	215,328.67
1170-LI Life, AD&D, & LTD	7,740.62	9,176.80
1170-RT Health Benefits (Retired Employees)	147,079.00	120,540.07

		<b>Total</b>
	<b>Jul 2022 - Jun 2023</b>	<b>Jul 2021 - Jun 2022 (PY)</b>
1170-ST Technology Stipend	8,575.00	9,125.00
<b>Total 1170 Employee Benefits</b>	<b>357,023.77</b>	<b>355,725.43</b>
1175 Workers' Compensation	11,585.09	7,405.69
1185 Unemployment Expense	9,450.00	85.00
OPEB Expense		289,120.00
<b>Total 1000 Personnel</b>	<b>2,204,804.89</b>	<b>1,985,212.14</b>
1190 CalPERS Pension Expense	5,304.47	
2000 Materials		
2043 Replacements Purchases	-1,008.00	
2215 Electronic Resources	235,448.83	239,624.15
2328 Compact Discs	4,155.53	4,061.10
2345 Books - New	11,699.19	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	55,415.06	47,628.15
2348 Books - Continuations	22,744.31	27,282.81
3470 CA Sales Tax		685.46
<b>Total 2000 Materials</b>	<b>332,112.60</b>	<b>323,499.07</b>
2300 Operations	211.01	
2302 Copier/print solution	9,521.90	15,754.66
2304 Miscellaneous	-0.01	8,526.07
2304-CC Credit Card Charges	1,179.69	3,269.29
2304-MC Miscellaneous	-6,558.62	5,957.79
2304-RE Recruiting	691.43	21,940.62
2304-SA Staff Appreciation	5,317.33	9,124.95
<b>Total 2304 Miscellaneous</b>	<b>629.82</b>	<b>48,818.72</b>
2305 Catalog Data Searches/Supplies	9,467.18	11,195.96
2306 Postage	419.07	1,060.35
2309 Collections Supplies	1,473.62	1,211.38
2312 Office Disposable Supplies	4,125.84	5,544.02
2312-PP PPE COVID Supplies		1,228.15
<b>Total 2312 Office Disposable Supplies</b>	<b>4,125.84</b>	<b>6,772.17</b>
2315 Professional & Special Services		50.00
2315-AC Accounting	42,080.00	
2315-AU Audit	21,900.00	10,500.00
2315-LE Legal fees	9,131.30	
2315-OT Professional Services - Other	935.00	5,592.41
2315-PA Payroll & Benefits Admin	2,497.35	3,159.59

		<b>Total</b>
	<b>Jul 2022 - Jun 2023</b>	<b>Jul 2021 - Jun 2022 (PY)</b>
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>82,557.69</b>	<b>23,552.00</b>
2318 Library insurance	25,202.00	25,057.65
2320 Memberships	2,700.00	2,740.00
2359 Mileage/Bus Passes/Parking	16,010.50	17,064.22
2362 Conferences/Seminars	8,896.78	9,753.05
2364 Dues & Subscriptions	77.27	
2365 Professional Memberships	6,936.50	3,910.00
2370 Public Relations	33,317.92	6,799.72
2380 Travel Expenses		
2381 Airline Travel	2,880.64	368.20
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>7,817.51</b>	<b>368.20</b>
2390 IT		
2311 IT Supplies	10,408.40	2,804.12
2311-HE IT Supplies & Software		439.31
2391 Computer Software	8,764.81	5,050.53
2392 IT Outsourcing	89,161.76	116,245.34
2393 IT Maintenance	35,134.75	11,818.91
2394 T-1/Internet	46,862.85	13,519.46
2394-HE T-1/Internet/	21.17	
<b>Total 2390 IT</b>	<b>190,353.74</b>	<b>149,877.67</b>
2453 Facilities Management ISF	2,733.10	1,438.04
<b>Total 2300 Operations</b>	<b>402,451.45</b>	<b>325,373.79</b>
2310 Penalties & Interest	54.81	
30000 One Time Funding 2019 Expenses		216,299.56
3510 Suspense	27.44	0.00
4501 Equipment		
4501-IT IT Equipment	29,210.70	-250.00
4501-OF Office Equipment	1,826.34	0.00
<b>Total 4501 Equipment</b>	<b>31,037.04</b>	<b>-250.00</b>
5000 Depreciaton Expense		313,541.00
66900 Reconciliation Discrepancies		116.45
Bank Service Charges	3,336.31	
PayPal Fees	364.68	
<b>Total Expenses</b>	<b>2,979,493.69</b>	<b>3,163,792.01</b>

		Total
	Jul 2022 - Jun 2023	Jul 2021 - Jun 2022 (PY)
NET OPERATING INCOME	1,473,939.32	2,773,375.11
NET INCOME	\$1,473,939.32	\$2,773,375.11

# Budget vs Actuals FYE 2023

July 2022 - June 2023

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
9000 Outside Sources				
9190 Interest	130,822.75	40,000.00	90,822.75	327.06 %
9821 Filing Fees - Superior Court	2,565,387.93	2,700,000.00	-134,612.07	95.01 %
9960 Borrowers & Benefits Programs				
9961 Borrower's Program Fees	21,185.00	12,000.00	9,185.00	176.54 %
<b>Total 9960 Borrowers &amp; Benefits Programs</b>	<b>21,185.00</b>	<b>12,000.00</b>	<b>9,185.00</b>	<b>176.54 %</b>
9979 Donations	1,080.52	1,000.00	80.52	108.05 %
9982 State Special Allocation for Law Libraries (2021-2023)	1,667,893.61		1,667,893.61	
9990 Grants	47,830.68	47,000.00	830.68	101.77 %
<b>Total 9000 Outside Sources</b>	<b>4,434,200.49</b>	<b>2,800,000.00</b>	<b>1,634,200.49</b>	<b>158.36 %</b>
9500 Library Sources				
9181 Fines	2,919.84	500.00	2,419.84	583.97 %
9720 Computer Services	4,373.00		4,373.00	
9730 Extended Services	315.00		315.00	
9730-TA Extended Services-Taxable		200.00	-200.00	
<b>Total 9730 Extended Services</b>	<b>315.00</b>	<b>200.00</b>	<b>115.00</b>	<b>157.50 %</b>
9967 Copier Income	4,918.63	5,000.00	-81.37	98.37 %
9994 Class Fees	2,751.48	3,000.00	-248.52	91.72 %
9995 Miscellaneous Income	3,624.99	1,000.00	2,624.99	362.50 %
9996 Taxable Income	316.68	2,000.00	-1,683.32	15.83 %
<b>Total 9500 Library Sources</b>	<b>19,219.62</b>	<b>11,700.00</b>	<b>7,519.62</b>	<b>164.27 %</b>
PayPal Sales	0.00		0.00	
Sales of Product Income	0.00		0.00	
Services	12.90		12.90	
<b>Total Income</b>	<b>4,453,433.01</b>	<b>2,811,700.00</b>	<b>1,641,733.01</b>	<b>158.39 %</b>

				Total
	Actual	Budget	over Budget	% of Budget
<b>GROSS PROFIT</b>	<b>4,453,433.01</b>	<b>2,811,700.00</b>	<b>1,641,733.01</b>	<b>158.39 %</b>
<b>EXPENSES</b>				
1000 Personnel				
1101 Regular Employees	1,655,009.68	1,670,000.00	-14,990.32	99.10 %
1102 Part-time Employees	30,768.75	45,000.00	-14,231.25	68.38 %
1160 Employer's PERS expense	118,566.90	152,000.00	-33,433.10	78.00 %
1165 Employer's FICA Expense	22,400.70	27,000.00	-4,599.30	82.97 %
1170 Employee Benefits	388.00		388.00	
1170-AC Health Benefits (Active Employees)	193,241.15	220,000.00	-26,758.85	87.84 %
1170-LI Life, AD&D, & LTD	7,740.62	12,000.00	-4,259.38	64.51 %
1170-RT Health Benefits (Retired Employees)	147,079.00	144,000.00	3,079.00	102.14 %
1170-ST Technology Stipend	8,575.00	9,000.00	-425.00	95.28 %
<b>Total 1170 Employee Benefits</b>	<b>357,023.77</b>	<b>385,000.00</b>	<b>-27,976.23</b>	<b>92.73 %</b>
1175 Workers' Compensation	11,585.09	7,500.00	4,085.09	154.47 %
1185 Unemployment Expense	9,450.00	1,000.00	8,450.00	945.00 %
<b>Total 1000 Personnel</b>	<b>2,204,804.89</b>	<b>2,287,500.00</b>	<b>-82,695.11</b>	<b>96.38 %</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	235,448.83	260,000.00	-24,551.17	90.56 %
2328 Compact Discs	4,155.53	10,000.00	-5,844.47	41.56 %
2345 Books - New	11,699.19	14,000.00	-2,300.81	83.57 %
2346 Special Funds				
2346-CR Crawford-Lundy	3,657.68	3,000.00	657.68	121.92 %
<b>Total 2346 Special Funds</b>	<b>3,657.68</b>	<b>3,000.00</b>	<b>657.68</b>	<b>121.92 %</b>
2347 Books - Disposable	55,415.06	79,000.00	-23,584.94	70.15 %
2348 Books - Continuations	22,744.31	24,000.00	-1,255.69	94.77 %
3470 CA Sales Tax		500.00	-500.00	
<b>Total 2000 Materials</b>	<b>332,112.60</b>	<b>390,500.00</b>	<b>-58,387.40</b>	<b>85.05 %</b>

				Total
	Actual	Budget	over Budget	% of Budget
2300 Operations	211.01		211.01	
2302 Copier/print solution	9,521.90	14,000.00	-4,478.10	68.01 %
2304 Miscellaneous	-0.01		-0.01	
2304-CC Credit Card Charges	1,179.69	3,000.00	-1,820.31	39.32 %
2304-MC Miscellaneous	-6,558.62	3,000.00	-9,558.62	-218.62 %
2304-RE Recruiting	691.43		691.43	
2304-SA Staff Appreciation	5,317.33	5,000.00	317.33	106.35 %
<b>Total 2304 Miscellaneous</b>	<b>629.82</b>	<b>11,000.00</b>	<b>-10,370.18</b>	<b>5.73 %</b>
2305 Catalog Data Searches/Supplies	9,467.18	12,000.00	-2,532.82	78.89 %
2306 Postage	419.07	1,000.00	-580.93	41.91 %
2309 Collections Supplies	1,473.62	2,000.00	-526.38	73.68 %
2312 Office Disposable Supplies	4,125.84	12,000.00	-7,874.16	34.38 %
2315 Professional & Special Services				
2315-AC Accounting	42,080.00		42,080.00	
2315-AU Audit	21,900.00	12,000.00	9,900.00	182.50 %
2315-LE Legal fees	9,131.30	5,000.00	4,131.30	182.63 %
2315-LL Loose Leaf Filing		1,000.00	-1,000.00	
2315-OT Professional Services - Other	935.00	6,000.00	-5,065.00	15.58 %
2315-PA Payroll & Benefits Admin	2,497.35	3,500.00	-1,002.65	71.35 %
2315-PV Preservation	837.28	1,000.00	-162.72	83.73 %
2315-SE Security	2,968.00	5,000.00	-2,032.00	59.36 %
2315-WE Website	2,208.76	9,000.00	-6,791.24	24.54 %
<b>Total 2315 Professional &amp; Special Services</b>	<b>82,557.69</b>	<b>42,500.00</b>	<b>40,057.69</b>	<b>194.25 %</b>
2318 Library insurance	25,202.00	31,000.00	-5,798.00	81.30 %
2320 Memberships	2,700.00	3,000.00	-300.00	90.00 %
2359 Mileage/Bus Passes/Parking	16,010.50	18,000.00	-1,989.50	88.95 %
2362 Conferences/Seminars	8,896.78	32,000.00	-23,103.22	27.80 %
2364 Dues & Subscriptions	77.27		77.27	
2365 Professional Memberships	6,936.50	5,500.00	1,436.50	126.12 %



				<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>% of Budget</b>
2370 Public Relations	33,317.92	35,000.00	-1,682.08	95.19 %
2380 Travel Expenses				
2381 Airline Travel	2,880.64		2,880.64	
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>7,817.51</b>		<b>7,817.51</b>	
2390 IT				
2311 IT Supplies	10,408.40	11,000.00	-591.60	94.62 %
2391 Computer Software	8,764.81	8,500.00	264.81	103.12 %
2392 IT Outsourcing	89,161.76	102,000.00	-12,838.24	87.41 %
2393 IT Maintenance	35,134.75	40,000.00	-4,865.25	87.84 %
2394 T-1/Internet	46,862.85	54,000.00	-7,137.15	86.78 %
2394-HE T-1/Internet/	21.17		21.17	
<b>Total 2390 IT</b>	<b>190,353.74</b>	<b>215,500.00</b>	<b>-25,146.26</b>	<b>88.33 %</b>
2453 Facilities Management ISF	2,733.10	1,000.00	1,733.10	273.31 %
<b>Total 2300 Operations</b>	<b>402,451.45</b>	<b>435,500.00</b>	<b>-33,048.55</b>	<b>92.41 %</b>
2310 Penalties & Interest	54.81		54.81	
3510 Suspense	27.44		27.44	
4501 Equipment				
4501-HE Hervey Technology & Furniture				
4501-HT Hervey Technology Equipment		47,400.00	-47,400.00	
<b>Total 4501-HE Hervey Technology &amp; Furniture</b>		<b>47,400.00</b>	<b>-47,400.00</b>	
4501-IT IT Equipment	29,210.70		29,210.70	
4501-OF Office Equipment	1,826.34		1,826.34	
<b>Total 4501 Equipment</b>	<b>31,037.04</b>	<b>47,400.00</b>	<b>-16,362.96</b>	<b>65.48 %</b>
Bank Service Charges	3,336.31		3,336.31	
PayPal Fees	364.68		364.68	

	Actual	Budget	over Budget	Total % of Budget
<b>Total Expenses</b>	2,979,493.69	3,160,900.00	-181,406.31	94.26 %
NET OPERATING INCOME	1,473,939.32	-349,200.00	1,823,139.32	-422.09 %
NET INCOME	\$1,473,939.32	\$ -349,200.00	\$1,823,139.32	-422.09 %

# Statement of Cash Flows

July 2022 - June 2023

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	1,473,939.32
Adjustments to reconcile Net Income to Net Cash provided by operations:	
0110 Accounts Receivable	208,733.47
0070 Due from LLJF	6,168.92
0420 Prepaid Expenses	4,440.75
0511 Accounts Payable	-34,128.33
0517 Deposits on Account:Security Deposits	-200.00
0519 Sales Tax Payable	-748.32
0521 Accrued Payroll Liabilities:Accrued Payroll	17,405.99
0523 Accrued Payroll Liabilities:PERS 457(b) Co Payable	1,624.94
0524 Accrued Payroll Liabilities:Garnishments	200.00
0525 Accrued Payroll Liabilities:Payroll Liabilities	-3,110.15
0527 Accrued Payroll Liabilities:125 Dental & Vision	459.37
0528 Accrued Payroll Liabilities:125 Health Insurance	976.13
0529 Accrued Payroll Liabilities:Accrued CalPERS Pension	-31,456.01
0535 Accrued Expenses	-18,083.21
Accrued Payroll Liabilities:Compensated Absences	226,181.50
Board of Equalization Payable	-259.55
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>378,205.50</b>
<b>Net cash provided by operating activities</b>	<b>1,852,144.82</b>
<b>INVESTING ACTIVITIES</b>	
0340 Property and Equipment:Equipment	-16,321.51
0430 Deferred Outflow of Resources:Deferred Pensions	-109,968.49
<b>Net cash provided by investing activities</b>	<b>-126,290.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>1,725,854.82</b>
Cash at beginning of period	5,696,305.25
<b>CASH AT END OF PERIOD</b>	<b>\$7,422,160.07</b>

## **Disclaimer**

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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.

CY 2024 Monthly Health Plan Rates with Proposed Law Library Contributions

Health Plan	868					1475.60					1736				
	Single					2-Party					Family				
	2023 Cost	2024 Cost	Increase	Library Pays	Staff Pays	2023 Cost	2024 Cost	Increase	Library Pays	Staff Pays	2023 Cost	2024 Cost	Increase	Library Pays	Staff Pays
Anthem HMO Select	\$ 765.37	\$ 807.71	\$ 42.34	\$ 807.74	\$ -	\$ 1,530.74	\$ 1,615.42	\$ 84.68	\$ 1,475.60	\$ 139.82	\$ 1,989.96	\$ 2,100.05	\$ 110.09	\$ 1,736.00	\$ 364.05
Anthem HMO Traditional	\$ 935.12	\$ 1,034.38	\$ 99.26	\$ 868.00	\$ 166.38	\$ 1,870.24	\$ 2,068.76	\$ 198.52	\$ 1,475.60	\$ 593.16	\$ 2,431.31	\$ 2,689.39	\$ 258.08	\$ 1,736.00	\$ 953.39
Blue Shield Access+	\$ 842.61	\$ 869.14	\$ 26.53	\$ 868.00	\$ 1.14	\$ 1,685.22	\$ 1,738.28	\$ 53.06	\$ 1,475.60	\$ 262.68	\$ 2,190.79	\$ 2,259.76	\$ 68.97	\$ 1,736.00	\$ 523.76
Blue Shield Trio	\$ 760.71	\$ 810.24	\$ 49.53	\$ 810.24	\$ -	\$ 1,521.42	\$ 1,620.48	\$ 99.06	\$ 1,475.60	\$ 144.88	\$ 1,977.85	\$ 2,106.62	\$ 128.77	\$ 1,736.00	\$ 370.62
Health Net Salud y Mas	\$ 698.91	\$ 684.77	\$ (14.14)	\$ 684.77	\$ -	\$ 1,397.82	\$ 1,369.54	\$ (28.28)	\$ 1,369.54	\$ -	\$ 1,817.17	\$ 1,780.40	\$ (36.77)	\$ 1,736.00	\$ 44.40
Kaiser	\$ 756.21	\$ 904.95	\$ 148.74	\$ 868.00	\$ 36.95	\$ 1,512.42	\$ 1,809.90	\$ 297.48	\$ 1,475.60	\$ 334.30	\$ 1,966.15	\$ 2,352.87	\$ 386.72	\$ 1,736.00	\$ 616.87
PERS Platinum	\$ 1,014.80	\$ 1,151.50	\$ 136.70	\$ 868.00	\$ 283.50	\$ 2,029.60	\$ 2,303.00	\$ 273.40	\$ 1,475.60	\$ 827.40	\$ 2,638.48	\$ 2,993.90	\$ 355.42	\$ 1,736.00	\$ 1,257.90
PERS Gold	\$ 695.93	\$ 799.44	\$ 103.51	\$ 799.44	\$ -	\$ 1,391.86	\$ 1,598.88	\$ 207.02	\$ 1,475.60	\$ 123.28	\$ 1,809.42	\$ 2,078.54	\$ 269.12	\$ 1,736.00	\$ 342.54
Sharp Performance Pls	\$ 764.96	\$ 833.24	\$ 68.28	\$ 833.24	\$ -	\$ 1,529.92	\$ 1,666.48	\$ 136.56	\$ 1,475.60	\$ 190.88	\$ 1,988.90	\$ 2,166.42	\$ 177.52	\$ 1,736.00	\$ 430.42
United Health Care SignatureValue Alliance	\$ 793.63	\$ 837.88	\$ 44.25	\$ 837.88	\$ -	\$ 1,587.26	\$ 1,675.76	\$ 88.50	\$ 1,475.60	\$ 200.16	\$ 2,063.44	\$ 2,178.49	\$ 115.05	\$ 1,736.00	\$ 442.49
United Health Care SignatureValue Harmony	\$ 781.58	\$ 792.65	\$ 11.07	\$ 792.65	\$ -	\$ 1,563.16	\$ 1,585.30	\$ 22.14	\$ 1,475.60	\$ 109.70	\$ 2,032.11	\$ 2,060.89	\$ 28.78	\$ 1,736.00	\$ 324.89

SAN DIEGO LAW LIBRARY  
 MONTHLY HEALTH CARE PLAN PREMIUM COMPARISON  
 CY 2023 -2024

	Single Person		Single + Dependand		Single + Family	
Health Plan	2023	2024	2023	2024	2023	2024
Anthem HMO Select	765.37	807.71	1530.74	1615.42	1989.96	2100.05
Anthem HMO Traditional	935.12	1034.38	1870.24	2068.76	2431.31	2689.39
Blue Shield Access+	842.61	869.14	1685.22	1738.28	2190.79	2259.76
Blue Shield Trio	760.71	810.24	1521.42	1620.48	1977.85	2106.62
Health Net Salud y Mas	698.91	684.77	1397.82	1369.54	1817.17	1780.40
Heath Net Smart Care	834.65	N/A	1669.30	N/A	2170.09	N/A
Kaiser	756.21	904.95	1512.42	1809.90	1966.15	2352.87
PERS Platinum	1014.8	1151.5	2029.60	2303.00	2638.48	2993.90
PERS Gold	695.93	799.44	1391.86	1598.88	1809.42	2078.54
Sharp	764.96	833.24	1529.92	1666.48	1988.90	2166.42
United Health Care SignatureValue Alliance	793.63	837.88	1587.26	1675.76	2063.44	2178.49
United Health Care SignatureValue Harmony	781.58	792.65	1563.16	1585.30	2032.11	2060.89
<b>Suggested Library Pays</b>	<b>803.71</b>	<b>868.00</b>	<b>1366.30</b>	<b>1475.60</b>	<b>1607.41</b>	<b>1736.00</b>
	Single	Single	Single + 70%	Single + 70%	Single + 100%	Single + 100%

San Diego Law Library

Estimated cost of Active and Retiree Health Care vs Budget

Fiscal Year 2024

	Active		Retiree				
	Budget	Estimated Cost	Budget	Estimated Cost	Total Budget	Total Estimated Cost	Over/(Under) Budget
Using Average Cost of Health Plans	\$ 210,000	\$ 210,560	\$ 150,000	\$ 153,000	\$ 360,000	\$ 363,560	\$ 3,560