

# **AGENDA**

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

### **REGULAR BOARD MEETING**

***Wednesday, November 15, 2023***

***12:15 PM***

***MILDRED L. LILLIE BUILDING TRAINING CENTER***

***301 WEST FIRST STREET***

***LOS ANGELES, CA 90012-3140***

### **ACCOMMODATIONS**

A person with a disability may contact the Board Secretary's office at (213) 785-2511 at least 24 hours before the scheduled meeting to request receipt of an agenda in an alternative format or to request disability-related accommodations, including aids or services, in order to participate in the public meeting. Later requests will be accommodated to the extent feasible.

### **AGENDA DESCRIPTIONS**

The agenda descriptions are intended to give notice to members of the public of a brief general description of items of business to be transacted or discussed. The posting of the recommended actions does not indicate what action will be taken. The Board may take any action that it deems to be appropriate on the agenda item and is not limited in any way by the notice of the recommended action. The President reserves the right to discuss the items listed on the agenda in any order.

### **REQUESTS AND PROCEDURES TO ADDRESS THE BOARD**

Each member of the public has the right to address the Board on agenda items or on items of interest which are not on the agenda and which are within the subject matter jurisdiction of the Board. Public comments will be taken at the beginning of the meeting as Agenda Item 1.0. Members of the public will be called upon at that time. A member of the public will be allowed to address the Board for a total of three (3) minutes for a single item or a maximum of five (5) minutes for all items unless the President grants more or less time based on the number of people requesting to speak and the business of the Board. When members of the public address the Board on agenda items, the President determines the order in which speakers will be called. Persons addressing the Board shall not make impertinent, slanderous or profane remarks to the Board, any member of the Board, staff or general public, nor utter loud, threatening, personal or abusive language, nor engage in any other disorderly conduct that disrupts or disturbs the orderly conduct of any Board Meeting. The President may order the removal (by muting or disconnection of the telephone line) of any person who disrupts or disturbs the orderly conduct of the Board Meeting.

### **AGENDA MATERIALS**

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

## LAND ACKNOWLEDGMENT

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

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

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

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



**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

3.1 Approval of Minutes of the October 25, 2023 Regular Board Meeting

3.2 Financials/ Checks & Warrants

3.3 Ratification of Action Items from October 25, 2023 Regular Board Meeting:

Item 3.1: Approval of Minutes of the July 26, 2023 and September 27, 2023 Regular Board Meetings, and the October 16, 2023 Special Board Meeting as amended

Item 3.4: Approval of Revised Job Descriptions

Item 4.1: Approval of Updated and Amended Employee Handbook

Item 6.0: Approval of Employment Agreement for, and Appointment of, Executive Director

3.4 Approval of 2024 LA Law Library Holiday Schedule

3.5 Approval of 2024 Board of Trustees Meeting Schedule

**4.0 DISCUSSION ITEMS**

4.1 Review and Acceptance of FY2023 Audit

4.2 Review of 1<sup>st</sup> Quarter FY24 Performance as Compared to Budget

4.3 Review and Acceptance of Pro Bono Week After-Report

4.4 Staff Report: Remote Location Update

**5.0 AGENDA BUILDING**

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**6.0 EXECUTIVE DIRECTOR REPORT**

**7.0 ADJOURNMENT**

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, December 20, 2023 at 12:15p.m.

POSTED NOVEMBER 9, 2023 @ 5:00PM

POSTED BY DANIEL REINHOLD



**MINUTES OF THE REGULAR BOARD MEETING  
OF THE BOARD OF LAW LIBRARY TRUSTEES OF  
LOS ANGELES COUNTY**

**A California Independent Public Agency Under  
Business & Professions Code Section 6300 et sq.**

**October 25, 2023**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, October 25 2023 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

**ROLL CALL/QUORUM**

**Trustees Present:** Judge Michelle Williams Court  
Judge Rosa Fregoso  
Judge Laura Seigle  
Susan Steinhauser, Esquire  
Judge Michael Stern

**Trustees Absent:** Judge Mark Juhas  
Kenneth Klein, Esquire

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

**Also Present:** Marcelino Juarez, Finance Manager  
Daniel Reinhold, Executive Assistant

Acting President Michelle Williams Court determined a quorum to be present, convened the meeting at 12:19pm and thereafter presided. Executive Director, Sandra J. Levin, recorded the Minutes.

**1.0 PUBLIC COMMENT**  
No Public comment.

**2.0 PRESIDENT'S REPORT**  
No president's comment.

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the July 26, 2023 and September 27, 2023 Regular Board Meetings and the October 16, 2023 Special Board Meeting
- 3.2 Financials/ Checks & Warrants
- 3.3 FY 24 Quarter 1 Statistics
- 3.4 Approval of Revised Job Descriptions

President Court removed item 3.1 from the consent calendar. Trustee Steinhauser asked to remove item 3.3 from the consent calendar.

President Court requested a motion to approve Items 3.2 and 3.4. So moved by Trustee Steinhauser, seconded by Trustee Stern. The motion was unanimously approved, 5 – 0.

President Court noted a correction to Item 3.1 Minutes from the Special Board Meeting on October 16, 2023. The minutes stated that she was absent when she was present for the meeting.

President Court requested a motion to approve Item 3.1 with that correction. So moved by Trustee Steinhauser, seconded by Trustee Stern. The motion was unanimously approved, 5 – 0.

Trustee Seigle asked ED Levin to highlight notable items within the FY 24 Quarter 1 Statistics, which she did. For example, Reference requests totals more than doubled as compared to FY 19 Quarter 1 Statistics. ED Levin attributed this to the change in how people contact us, and expanded outreach.

President Court requested a motion to approve Item 3.3. So moved by Trustee Seigle, seconded by Trustee Steinhauser. The motion was unanimously approved, 5 – 0.

#### **4.0 DISCUSSION ITEMS**

##### **4.1 Approval of Updated and Amended Employee Handbook**

ED Levin discussed how most of the updates in the Handbook relate to the shift to a new HR system: time keeping, benefit management, onboarding, separation functions, and recruitment tools are transitioning to a combined package with ADP. ED Levin discussed how historical exceptions for Branch Assistants were no longer relevant and were removed from the Handbook. Brief discussion ensued.

President Court requested a motion to approve Item 4.1. So moved by Trustee Seigle, seconded by Trustee Fregoso. The motion was unanimously approved, 5 – 0.

#### **5.0 CLOSED SESSION**

Public Employee Appointment (Gov. Code § 54957)

Title: Executive Director

Conference with Labor Negotiator (G.C. 54957.6)

Library Negotiators: Heather Renschler, Sandra Levin and/or Trustee Court.

Unrepresented employee: Executive Director Candidate(s).

The Board went into Closed Session. When they returned to open session, an announcement was made that they were ready to consider Agenda Item 6.0.

#### **6.0 OPEN SESSION**

Approval of Employment Agreement for, and Appointment of, Executive Director.

(Announcement of Action Taken in the Closed Session and Open Session Discussion Regarding Appointment and Compensation)

ED Levin corrected several grammatical errors to the Executive Director Employment Agreement. ED Levin asked that the Board approve the template of the agreement with grammatical corrections.

President Court requested a motion to approve Item 6.0. So moved by Trustee Fregoso, seconded by Trustee Stern. The motion was unanimously approved, 5 – 0.

President Court announced that the Board had selected Ms. Katherine Chew as the new Executive Director of the Los Angeles County Law Library.

**7.0 AGENDA BUILDING**

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

No future items were presented by Trustees to be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**8.0 EXECUTIVE DIRECTOR REPORT**

There was no Executive Director Report at this meeting.

**9.0 ADJOURNMENT**

The Board adjourned in memory of former employee, Ethel Enyingi

Trustee Steinhauser announced the Celebration of Life that will be held for former Trustee Arnold Gold at LALL on November 16, 2023.

There being no further business to come before the Board the meeting was adjourned at 1:23pm. The next Regular Meeting of the Board of Law Library Trustees is currently scheduled for Wednesday, November 15, 2023 at 12:15pm.

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Sandra J. Levin, Executive Director and Secretary  
Los Angeles County Law Library Board of Trustees

# Los Angeles County Law Library

Balance Sheet

As of September 30, 2023

(Provisional and subject to year-end audit adjustments)

|  | 6/30/2023         | 9/30/2023         | YTD              |
|--|-------------------|-------------------|------------------|
| <b>Assets</b>  |                   |                   |                  |
| Current assets   |                   |                   |                  |
| Cash and cash equivalents  | 16,275,850        | 16,042,331        | (233,519)        |
| Accounts receivable  | 329,159           | 132,117           | (197,042)        |
| Other receivable   | 1,367,036         | 1,453,374         | 86,338           |
| Prepaid expenses   | 279,523           | 593,661           | 314,139          |
| Total current assets   | 18,251,568        | 18,221,483        | (30,085)         |
| Noncurrent assets  |                   |                   |                  |
| Restricted cash and cash equivalents                                 | 318,470           | 318,470           | -                |
| Investments  | 6,071,207         | 6,141,487         | 70,280           |
| Capital assets, not being depreciated                                | 696,192           | 696,192           | -                |
| Capital assets, being depreciated - net                              | 14,667,364        | 14,503,131        | (164,233)        |
| Total noncurrent assets  | 21,753,233        | 21,659,280        | (93,953)         |
| Total assets   | 40,004,801        | 39,880,763        | (124,038)        |
| <b>Deferred Outflows of Resources</b>                                |                   |                   |                  |
| Deffered Outflows of Resources                                       | 4,722,167         | 4,722,167         | -                |
| Total assets and deffered outflows of resources                      | <b>44,726,968</b> | <b>44,602,930</b> | <b>(124,038)</b> |
| <b>Liabilities</b>   |                   |                   |                  |
| Current Liabilities  |                   |                   |                  |
| Accounts payable   | 330,706           | 71,631            | (259,074)        |
| Other current liabilities  | -                 | -                 | -                |
| Payroll liabilities  | 10,834            | 14,447            | 3,613            |
| Total current liabilities  | 341,540           | 86,079            | (255,461)        |
| Noncurrent Liabilities   |                   |                   |                  |
| Accrued sick and vacation liability                                  | 279,625           | 271,665           | (7,960)          |
| Borrowers' deposit   | 203,004           | 208,864           | 5,860            |
| OPEB liability   | 3,547,803         | 3,572,803         | 25,000           |
| Net pension liability  | 5,061,711         | 5,086,711         | 25,000           |
| Total noncurrent liabilities   | 9,092,143         | 9,140,043         | 47,900           |
| Total liabilities  | 9,433,684         | 9,226,122         | (207,561)        |
| <b>Deferred Inflows of Resources</b>                                 |                   |                   |                  |
| Deffered Inflows of Resources  | 1,331,894         | 1,331,894         | -                |
| Total liabilities and Deffered inflows of resources                  | 10,765,578        | 10,558,016        | (207,561)        |
| <b>Net Position</b>  |                   |                   |                  |
| Invested in capital assets   | 15,363,556        | 15,199,323        | (164,233)        |
| Unrestricted   | 18,597,834        | 18,845,591        | 247,756          |
| Total net position   | 33,961,390        | 34,044,913        | 83,523           |
| Total liabilities and Deffered inflows of resources and net position | <b>44,726,968</b> | <b>44,602,930</b> | <b>(124,038)</b> |

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

| Sep 2022  | Sep 2023  |           |              |           |
|-----------|-----------|-----------|--------------|-----------|
|           | Budget    | Actual    | \$ Fav (Unf) | % Fav (-) |
| Actual    |           |           |              |           |
| 640,432   | 651,434   | 765,961   | 114,527      | 17.6%     |
| 18,522    | 34,363    | 52,633    | 18,270       | 53.2%     |
| 0         | 0         | 0         | 0            | 0.0%      |
| 45,856    | 34,436    | 38,229    | 3,793        | 11.0%     |
| 704,809   | 720,232   | 856,822   | 136,590      | 19.0%     |
| 351,290   | 429,767   | 371,958   | 57,809       | 13.5%     |
| 54,174    | 58,458    | 55,378    | 3,080        | 5.3%      |
| 135,767   | 149,940   | 139,957   | 9,983        | 6.7%      |
| (135,767) | (149,940) | (139,957) | (9,983)      | 6.7%      |
| 73,972    | 92,525    | 102,932   | (10,408)     | -11.2%    |
| 11,660    | 21,041    | 11,400    | 9,642        | 45.8%     |
| 6,309     | 7,551     | 7,634     | (83)         | -1.1%     |
| 361       | 850       | 0         | 850          | 100.0%    |
| 2         | 6,690     | 2         | 6,688        | 100.0%    |
| 0         | 53        | 44        | 9            | 16.9%     |
| 10,252    | 12,749    | 0         | 12,749       | 100.0%    |
| 200,212   | 194,227   | 192,732   | 1,495        | 0.8%      |
| 708,232   | 823,911   | 742,080   | (81,831)     | -9.9%     |
| (3,423)   | (103,679) | 114,742   | 218,422      | -210.7%   |
| (10,064)  | 833       | 24,419    | 23,585       | 2830.2%   |
| 0         | 0         | 0         | 0            | 0.0%      |
| 0         | 0         | 0         | 0            | 0.0%      |
| (13,487)  | (102,846) | 139,161   | 242,007      | -235.3%   |
| 0         | 1,000     | 0         | 1,000        | 100.0%    |

**Summary:**

**Income**

|                          |           |           |           |          |        |
|--------------------------|-----------|-----------|-----------|----------|--------|
| L.A. Superior Court Fees | 1,782,677 | 1,929,172 | 2,102,896 | 173,724  | 9.0%   |
| Interest                 | 45,196    | 99,188    | 155,016   | 55,829   | 56.3%  |
| Parking                  | 50,425    | 0         | 0         | 0        | 0.0%   |
| Library Services         | 99,043    | 117,799   | 103,132   | (14,667) | -12.5% |
| Total Income             | 1,977,341 | 2,146,159 | 2,361,044 | 214,885  | 10.0%  |

**Expense**

|   |           |           |           |          |       |
|---|-----------|-----------|-----------|----------|-------|
| Staff (payroll + benefits)              | 1,511,844 | 1,702,571 | 1,512,338 | 190,233  | 11.2% |
| Electronic Resource Subscriptions       | 134,759   | 147,040   | 140,848   | 6,193    | 4.2%  |
| Library Materials                       | 406,898   | 442,293   | 414,358   | 27,936   | 6.3%  |
| Library Materials Transferred to Assets | (406,898) | (442,293) | (414,358) | (27,936) | 6.3%  |
| Facilities                              | 232,862   | 292,246   | 272,261   | 19,985   | 6.8%  |
| Technology & Data                       | 38,111    | 82,548    | 33,676    | 28,338   | 34.3% |
| General                                 | 18,120    | 19,898    | 18,559    | 1,339    | 6.7%  |
| Professional Development                | 10,318    | 14,185    | 13,427    | 758      | 5.3%  |
| Communications & Marketing              | 532       | 28,590    | 64        | 28,526   | 99.8% |
| Travel & Entertainment                  | 24        | 89        | 44        | 45       | 50.5% |
| Professional Services                   | 15,255    | 33,527    | 9,502     | 24,025   | 71.7% |
| Depreciation                            | 601,761   | 582,411   | 578,591   | 3,819    | 0.7%  |
| Total Expenses                          | 2,563,585 | 2,903,105 | 2,579,311 | 323,795  | 11.2% |

**Net Income (Loss)**

|  |           |           |         |         |         |
|--|-----------|-----------|---------|---------|---------|
| Investment Gain (Loss) <sup>1</sup>      | (6,246)   | 2,500     | 70,280  | 67,780  | 2711.2% |
| Extraordinary Income                     | 0         | 0         | 231,510 | 231,510 | 0.0%    |
| Extraordinary Expense                    | 100,000   | 0         | 0       | 0       | 0.0%    |
| Net Income Including Extraordinary Items | (692,490) | (754,446) | 83,523  | 837,970 | 111.1%  |

**Capitalized Expenditures**

|  |   |        |   |        |        |
|--|---|--------|---|--------|--------|
|  | 0 | 29,000 | 0 | 29,000 | 100.0% |
|--|---|--------|---|--------|--------|

| FY 2022-23                               | FY 2023-24 YTD |           |              |           |         |
|--|----------------|-----------|--------------|-----------|---------|
|  | Budget         | Actual    | \$ Fav (Unf) | % Fav (-) |         |
| YTD Actual                               |                |           |              |           |         |
| L.A. Superior Court Fees                 | 1,782,677      | 1,929,172 | 2,102,896    | 173,724   | 9.0%    |
| Interest                                 | 45,196         | 99,188    | 155,016      | 55,829    | 56.3%   |
| Parking                                  | 50,425         | 0         | 0            | 0         | 0.0%    |
| Library Services                         | 99,043         | 117,799   | 103,132      | (14,667)  | -12.5%  |
| Total Income                             | 1,977,341      | 2,146,159 | 2,361,044    | 214,885   | 10.0%   |
| Staff (payroll + benefits)               | 1,511,844      | 1,702,571 | 1,512,338    | 190,233   | 11.2%   |
| Electronic Resource Subscriptions        | 134,759        | 147,040   | 140,848      | 6,193     | 4.2%    |
| Library Materials                        | 406,898        | 442,293   | 414,358      | 27,936    | 6.3%    |
| Library Materials Transferred to Assets  | (406,898)      | (442,293) | (414,358)    | (27,936)  | 6.3%    |
| Facilities                               | 232,862        | 292,246   | 272,261      | 19,985    | 6.8%    |
| Technology & Data                        | 38,111         | 82,548    | 33,676       | 28,338    | 34.3%   |
| General                                  | 18,120         | 19,898    | 18,559       | 1,339     | 6.7%    |
| Professional Development                 | 10,318         | 14,185    | 13,427       | 758       | 5.3%    |
| Communications & Marketing               | 532            | 28,590    | 64           | 28,526    | 99.8%   |
| Travel & Entertainment                   | 24             | 89        | 44           | 45        | 50.5%   |
| Professional Services                    | 15,255         | 33,527    | 9,502        | 24,025    | 71.7%   |
| Depreciation                             | 601,761        | 582,411   | 578,591      | 3,819     | 0.7%    |
| Total Expenses                           | 2,563,585      | 2,903,105 | 2,579,311    | 323,795   | 11.2%   |
| Net Income (Loss)                        | (586,244)      | (756,946) | (218,267)    | 538,680   | 71.2%   |
| Investment Gain (Loss) <sup>1</sup>      | (6,246)        | 2,500     | 70,280       | 67,780    | 2711.2% |
| Extraordinary Income                     | 0              | 0         | 231,510      | 231,510   | 0.0%    |
| Extraordinary Expense                    | 100,000        | 0         | 0            | 0         | 0.0%    |
| Net Income Including Extraordinary Items | (692,490)      | (754,446) | 83,523       | 837,970   | 111.1%  |
| Capitalized Expenditures                 | 0              | 29,000    | 0            | 29,000    | 100.0%  |

Comments



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

| Sep 2022 | Sep 2023 |        |              |           |
|----------|----------|--------|--------------|-----------|
|          | Budget   | Actual | \$ Fav (Unf) | % Fav (-) |

| FY 2022-23 | FY 2023-24 YTD |        |        |              |
|------------|----------------|--------|--------|--------------|
|            | YTD Actual     | Budget | Actual | \$ Fav (Unf) |

Comments

| Detailed Budget:                                     |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
|--|---------|---------|---------|----------|-----|--------|----------------------|--------------------------------|-----------|-----------|-----------|----------|-------------------------------|---|
| Income:  |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
| 640,432  | 651,434 | 765,961 | 114,527 | 17.6%    | 15  | FIN    | 303300               | L.A. Superior Court Fees       | 1,782,677 | 1,929,172 | 2,102,896 | 173,724  | 9.0%                          | Better than expected revenue for the month of Sep 2023.   |
| Interest:  |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
| 1,296  | 1,950   | 3,514   | 1,564   | 80.2%    | 15  | FIN    | 311000               | Interest - LAIF                | 1,296     | 1,950     | 3,514     | 1,564    | 80.2%                         |   |
| 16,784   | 32,000  | 48,103  | 16,103  | 50.3%    | 15  | FIN    | 312000               | Interest - General Fund        | 42,803    | 96,000    | 148,458   | 52,458   | 54.6%                         | Better than expected earnings rate.   |
| 442  | 413     | 1,015   | 603     | 146.1%   | 15  | FIN    | 313000               | Interest - Deposit Fund        | 1,097     | 1,238     | 3,045     | 1,807    | 146.0%                        | Better than expected earnings rate.   |
| 18,522   | 34,363  | 52,633  | 18,270  | 53.2%    |     |        |                      | Subtotal                       | 45,196    | 99,188    | 155,016   | 55,829   | 56.3%                         |   |
| Parking:   |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
| 0  | 0       | 0       | 0       | 0.0%     | 39  | FAC    | 330100               | Parking                        | 50,425    | 0         | 0         | 0        | 0.0%                          |   |
| 0  | 0       | 0       | 0       | 0.0%     |     |        |                      | Subtotal                       | 50,425    | 0         | 0         | 0        | 0.0%                          |   |
| Library Services:                                    |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
| 65   | 65      | 0       | (65)    | -100.0%  | 27  | CIRC   | 330150               | Annual Designation Fee         | 179       | 407       | 1,008     | 601      | 147.5%                        | Timing variance. Fee is due before July 1. Firm with large list paid in Aug.                        |
| 28,398   | 19,635  | 16,147  | (3,488) | -17.8%   | 25  | PS     | 330140               | Annual Members Fee             | 68,640    | 73,735    | 60,580    | (13,155) | -17.8%                        | Loss of 1 Platinum Member, other members renewing at lower than expected rate                       |
| 1,544  | 1,119   | 3,045   | 1,926   | 172.1%   | 25  | PS     | 330340               | Course Registration            | 4,039     | 18,357    | 8,133     | (10,224) | -55.7%                        | Timing variance in receipt of sponsorship funds.  |
| 2,208  | 2,000   | 3,540   | 1,540   | 77.0%    | 27  | CIRC   | 330129               | Copy Center                    | 6,601     | 6,300     | 10,028    | 3,728    | 59.2%                         | Better than expected revenue, though limited public copier availability.                            |
| 314  | 700     | 454     | (246)   | -35.1%   | 27  | CIRC   | 330205               | Document Delivery              | 1,517     | 2,100     | 985       | (1,115)  | -53.1%                        | Continued free eDelivery provided to patrons.   |
| 1,612  | 1,650   | 3,344   | 1,694   | 102.7%   | 27  | CIRC   | 330210               | Fines                          | 4,594     | 4,500     | 4,960     | 460      | 10.2%                         | Timing variance.  |
| 11,043   | 7,667   | 10,901  | 3,234   | 42.2%    | 15  | FIN    | 330310               | Miscellaneous                  | 11,660    | 8,000     | 11,633    | 3,633    | 45.4%                         | Timing variance.  |
| 0  | 1,000   | 319     | (681)   | -68.1%   | 39  | FAC    | 330330               | Room Rental                    | 338       | 3,000     | 4,719     | 1,719    | 57.3%                         | Increased Room Rental demand  |
| 540  | 400     | 270     | (130)   | -32.5%   | 23  | COL    | 330350               | Book Replacement               | 990       | 800       | 270       | (530)    | -66.3%                        | Timing variance.  |
| 0  | 0       | 0       | 0       | 0.0%     | 15  | FIN    | 330360               | Forfeited Deposits             | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 0  | 0       | 0       | 0       | 0.0%     | 17  | EXEC   | 330400               | Friends of Law Library         | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 0  | 0       | 0       | 0       | 0.0%     | 25  | PS     | 330420               | Grants                         | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 132  | 200     | 209     | 9       | 4.5%     | 15  | FIN    | 330450               | Vending                        | 485       | 600       | 816       | 216      | 36.0%                         | Timing variance.  |
| 0  | 0       | 0       | 0       | 0.0%     | 39  | FAC    | 330465               | Special Events Income          | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 45,856   | 34,436  | 38,229  | 3,793   | 11.0%    |     |        |                      | Subtotal                       | 99,043    | 117,799   | 103,132   | (14,667) | -12.5%                        |   |
| 704,809  | 720,232 | 856,822 | 136,590 | 19.0%    |     |        |                      | Total Income                   | 1,977,341 | 2,146,159 | 2,361,044 | 214,885  | 10.0%                         |   |
| Expenses:  |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
| Staff:   |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
| 217,390  | 255,384 | 224,902 | 30,483  | 11.9%    | ALL | 501000 | Salaries (FT)        | 642,428                        | 766,153   | 683,674   | 82,479    | 10.8%    | Reflects vacancies and LOA's. |   |
| 0  | (5,108) | 0       | (5,108) | 100.0%   | 15  | FIN    | 501025               | Staff Vacancy Offset (FT)      | 0         | (15,323)  | 0         | (15,323) | 100.0%                        |   |
| 13,821   | 30,503  | 18,304  | 12,198  | 40.0%    | ALL | 501050 | Salaries (PT)        | 55,867                         | 91,508    | 55,588    | 35,921    | 39.3%    | Reflects vacancies.           |   |
| 0  | (610)   | 0       | (610)   | 100.0%   | 15  | FIN    | 501075               | Staff Vacancy Offset (PT)      | 0         | (1,830)   | 0         | (1,830)  | 100.0%                        |   |
| 13,878   | 14,866  | 14,419  | 447     | 3.0%     | 15  | FIN    | 502000               | Social Security                | 48,638    | 44,598    | 44,344    | 254      | 0.6%                          |   |
| 3,246  | 4,145   | 3,372   | 773     | 18.7%    | 15  | FIN    | 503000               | Medicare                       | 11,375    | 12,436    | 10,371    | 2,065    | 16.6%                         | Reflects vacancies.   |
| 23,856   | 29,693  | 26,016  | 3,677   | 12.4%    | 15  | FIN    | 511000               | Retirement                     | 509,624   | 487,490   | 477,159   | 10,330   | 2.1%                          |   |
| 8,333  | 8,333   | 8,333   | 0       | 0.0%     | 15  | FIN    | 511050               | Pension Exp (Actuarial)        | 25,000    | 25,000    | 25,000    | 0        | 0.0%                          |   |
| 0  | 0       | 0       | 0       | 0.0%     | 15  | FIN    | 511100               | Pension Exp (Acctg)            | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 46,696   | 58,300  | 53,093  | 5,207   | 8.9%     | 15  | FIN    | 512000               | Health Insurance               | 136,784   | 174,900   | 154,852   | 20,048   | 11.5%                         | Reflects vacancies.   |
| 354  | 520     | 430     | 90      | 17.4%    | 15  | FIN    | 513000               | Disability Insurance           | 1,057     | 1,513     | 1,243     | 270      | 17.8%                         | Reflects vacancies.   |
| 5,544  | 6,630   | 5,941   | 689     | 10.4%    | 15  | FIN    | 514000               | Dental Insurance               | 15,565    | 19,290    | 17,065    | 2,225    | 11.5%                         | Reflects vacancies.   |
| 515  | 770     | 605     | 165     | 21.4%    | 15  | FIN    | 514500               | Vision Insurance               | 1,414     | 2,240     | 1,822     | 418      | 18.7%                         | Reflects vacancies.   |
| 158  | 255     | 192     | 63      | 24.6%    | 15  | FIN    | 515000               | Life Insurance                 | 466       | 740       | 567       | 173      | 23.3%                         | Reflects vacancies.   |
| 0  | 0       | 0       | 0       | 0.0%     | 15  | FIN    | 515500               | Vacancy Benefits Offset        | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 2,016  | 2,121   | 5,315   | (3,194) | -150.6%  | 15  | FIN    | 516000               | Workers Compensation Insurance | 6,047     | 6,363     | 8,499     | (2,136)  | -33.6%                        | Includes Chubb \$4K X-Mod adjustment premium refund and State Fund 9015 2022-23 additional premium. |
| 0  | 2,500   | (378)   | 2,878   | 115.1%   | 15  | FIN    | 517000               | Unemployment Insurance         | 0         | 2,500     | (378)     | 2,878    | 115.1%                        | No UI filed 1Q. Includes previous year UI refund.   |
| 6,810  | 731     | 1,313   | (582)   | -79.5%   | ALL | 514010 | Temporary Employment | 29,001                         | 2,293     | 3,635     | (1,342)   | -58.5%   | Timing variance.              |   |
| 0  | 12,000  | 278     | 11,722  | 97.7%    | 13  | HR     | 514015               | Recruitment                    | 397       | 54,000    | 639       | 53,361   | 98.8%                         | Timing variance.  |
| 0  | 0       | 0       | 0       | 0.0%     | 15  | FIN    | 517500               | Accrued Sick Expense           | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 0  | 0       | 0       | 0       | 0.0%     | 15  | FIN    | 518000               | Accrued Vacation Expense       | 0         | 0         | 0         | 0        | 0.0%                          |   |
| 8,333  | 8,333   | 8,333   | 0       | 0.0%     | 15  | FIN    | 518500               | OPEB Expense                   | 25,000    | 25,000    | 25,000    | 0        | 0.0%                          |   |
| 261  | 300     | 7       | 293     | 97.7%    | 15  | FIN    | 518550               | TMP                            | 2,945     | 3,400     | 1,610     | 1,791    | 52.7%                         | Lower than expected participation.  |
| 79   | 100     | 1,483   | (1,383) | -1382.7% | 15  | FIN    | 518560               | Benefit Administration         | 236       | 300       | 1,648     | (1,348)  | -449.4%                       | Timing variance.  |
| 351,290  | 429,767 | 371,958 | 57,809  | 13.5%    |     |        |                      | Total - Staff                  | 1,511,844 | 1,702,571 | 1,512,338 | 190,233  | 11.2%                         |   |
| Library Materials/Electronic Resources Subscription: |         |         |         |          |     |        |                      |                                |           |           |           |          |                               |   |
| 117,630  | 122,000 | 124,244 | (2,244) | -1.8%    | 23  | COL    | 601999               | American Continuations         | 295,034   | 305,063   | 297,358   | 7,705    | 2.5%                          |   |
| 1,224  | 1,400   | 1,279   | 121     | 8.6%     | 23  | COL    | 602999               | American New Orders            | 1,030     | 3,671     | 4,755     | (1,084)  | -29.5%                        | Timing variance.  |
| 951  | 1,000   | 977     | 23      | 2.3%     | 23  | COL    | 609199               | Branch Continuations           | 4,753     | 5,113     | 3,029     | 2,084    | 40.8%                         | Timing variance.  |
| 0  | 140     | 0       | 140     | 100.0%   | 23  | COL    | 609299               | Branch New Orders              | 0         | 140       | 0         | 140      | 100.0%                        |   |

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

| Sep 2022                  | Sep 2023  |           |          |              | FY 2022-23     | FY 2023-24 YTD                          |            |           |           | Comments |              |  |
|---------------------------|-----------|-----------|----------|--------------|----------------|---|------------|-----------|-----------|----------|--------------|--|
|                           | Actual    | Budget    | Actual   | \$ Fav (Unf) |                | % Fav (-)                               | YTD Actual | Budget    | Actual    |          | \$ Fav (Unf) | % Fav (-)  |
| 2,189                     | 4,500     | 1,028     | 3,472    | 77.2%        | 23 COL 603999  | Commonwealth Continuations              | 67,918     | 73,655    | 72,524    | 1,131    | 1.5%         |  |
| 0                         | 1,500     | 0         | 1,500    | 100.0%       | 23 COL 604999  | Commonwealth New Orders                 | 0          | 3,000     | 85        | 2,915    | 97.2%        | Timing variance.                                     |
| 5,658                     | 8,200     | 4,106     | 4,094    | 49.9%        | 23 COL 605999  | Foreign Continuations                   | 16,622     | 21,659    | 15,107    | 6,552    | 30.3%        | Timing variance.                                     |
| 164                       | 1,400     | 0         | 1,400    | 100.0%       | 23 COL 606999  | Foreign New Orders                      | 164        | 3,800     | 1,927     | 1,873    | 49.3%        | Timing variance.                                     |
| 6,142                     | 6,500     | 6,798     | (298)    | -4.6%        | 23 COL 607999  | International Continuations             | 19,111     | 21,212    | 17,326    | 3,886    | 18.3%        | Timing variance.                                     |
| 469                       | 1,500     | 342       | 1,158    | 77.2%        | 23 COL 608999  | International New Orders                | 673        | 1,800     | 598       | 1,202    | 66.8%        | Timing variance.                                     |
| 635                       | 1,000     | 505       | 495      | 49.5%        | 23 COL 609399  | General/Librarianship Continuations     | 889        | 2,380     | 890       | 1,490    | 62.6%        | Timing variance.                                     |
| 705                       | 800       | 678       | 122      | 15.2%        | 23 COL 609499  | General/Librarianship New Orders        | 705        | 800       | 760       | 40       | 5.0%         |  |
| 135,767                   | 149,940   | 139,957   | 9,983    | 6.7%         | 23 COL 690000  | Subtotal                                | 406,898    | 442,293   | 414,358   | 27,936   | 6.3%         |  |
| (135,767)                 | (149,940) | (139,957) | (9,983)  | 6.7%         | 23 COL 690000  | Library Materials Transferred to Assets | (406,898)  | (442,293) | (414,358) | (27,936) | 6.3%         |  |
| 54,174                    | 58,458    | 55,378    | 3,080    | 5.3%         | 23 COL 685000  | Electronic Resource Subscriptions (ERS) | 134,759    | 147,040   | 140,848   | 6,193    | 4.2%         |  |
| Facilities:               |           |           |          |              |                |   |            |           |           |          |              |  |
| 396                       | 5,150     | 75        | 5,075    | 98.5%        | 39 FAC 801005  | Repair & Maintenance                    | 2,060      | 15,450    | 1,764     | 13,686   | 88.6%        | Timing Variance                                      |
| 1,531                     | 1,894     | 1,620     | 274      | 14.5%        | 39 FAC 801010  | Building Services                       | 5,988      | 6,635     | 6,073     | 562      | 8.5%         | Higher than usual use of human waste removal service |
| 179                       | 150       | 0         | 150      | 100.0%       | 39 FAC 801015  | Cleaning Supplies                       | 3,168      | 3,025     | 2,531     | 494      | 16.3%        | Timing Variance                                      |
| 13,201                    | 12,881    | 15,682    | (2,802)  | -21.8%       | 39 FAC 801020  | Electricity & Water                     | 38,249     | 38,642    | 47,256    | (8,614)  | -22.3%       | Timing Variance                                      |
| 1,014                     | 1,064     | 1,065     | (1)      | -0.1%        | 39 FAC 801025  | Elevator Maintenance                    | 2,946      | 3,092     | 3,093     | (1)      | 0.0%         |  |
| 0                         | 3,064     | 13,777    | (10,713) | -349.6%      | 39 FAC 801030  | Heating & Cooling                       | 6,741      | 12,896    | 13,777    | (882)    | -6.8%        | Timing Variance                                      |
| 28,861                    | 34,500    | 34,489    | 11       | 0.0%         | 15 FIN 801035  | Insurance                               | 89,415     | 103,500   | 104,927   | (1,427)  | -1.4%        |  |
| 12,149                    | 10,687    | 23,049    | (12,362) | -115.7%      | 39 FAC 801040  | Janitorial Services                     | 35,747     | 32,061    | 36,061    | (4,000)  | -12.5%       | Timing variance; includes temp landscaping services  |
| 0                         | 1,850     | 0         | 1,850    | 100.0%       | 39 FAC 801045  | Landscaping                             | 0          | 5,550     | 0         | 5,550    | 100.0%       | See Janitorial Services                              |
| 15,222                    | 17,568    | 11,954    | 5,615    | 32.0%        | 39 FAC 801050  | Security                                | 45,286     | 56,144    | 51,107    | 5,038    | 9.0%         |  |
| 0                         | 250       | 0         | 250      | 100.0%       | 39 FAC 801060  | Room Rental Expenses                    | 0          | 750       | 1,291     | (541)    | -72.1%       | More room rentals than expected                      |
| 556                       | 1,665     | 634       | 1,031    | 61.9%        | 39 FAC 801065  | Special Events Expenses                 | 2,019      | 7,495     | 1,734     | 5,761    | 76.9%        | Timing Variance                                      |
| 0                         | 343       | 0         | 343      | 100.0%       | 39 FAC 801100  | Furniture & Appliances (<3K)            | 0          | 1,029     | 0         | 1,029    | 100.0%       | Timing Variance                                      |
| 256                       | 550       | 0         | 550      | 100.0%       | 39 FAC 801110  | Equipment (<3K)                         | 256        | 1,650     | 1,031     | 619      | 37.5%        | Timing Variance                                      |
| 0                         | 0         | 0         | 0        | 0.0%         | 39 FAC 801115  | Building Alterations (<3K)              | 0          | 2,500     | 0         | 2,500    | 100.0%       | Timing Variance                                      |
| 607                       | 643       | 330       | 313      | 48.6%        | 39 FAC 801120  | Delivery & Postage                      | 780        | 1,029     | 774       | 255      | 24.7%        | Timing Variance                                      |
| 0                         | 266       | 257       | 9        | 3.5%         | 39 FAC 801125  | Kitchen supplies                        | 207        | 798       | 843       | (45)     | -5.6%        | Timing Variance                                      |
| 73,972                    | 92,525    | 102,932   | (10,408) | -11.2%       |                | Subtotal                                | 232,862    | 292,246   | 272,261   | 19,985   | 6.8%         |  |
| Technology:               |           |           |          |              |                |   |            |           |           |          |              |  |
| 1,131                     | 1,701     | 781       | 920      | 54.1%        | 33 TECH 801210 | Software Maintenance                    | 4,182      | 5,103     | 2,343     | 2,760    | 54.1%        | Timing Variance                                      |
| 2,467                     | 2,541     | 2,281     | 260      | 10.2%        | 33 TECH 801212 | Hardware Maintenance                    | 7,823      | 8,057     | 6,843     | 1,214    | 15.1%        | Timing Variance                                      |
| 0                         | 0         | 0         | 0        | 0.0%         | 33 TECH 801215 | Software (<\$3k)                        | 0          | 3,790     | 0         | 3,790    | 100.0%       | Timing Variance                                      |
| 0                         | 1,000     | 0         | 1,000    | 100.0%       | 33 TECH 801220 | Hardware (<\$3k)                        | 1,255      | 3,200     | 0         | 3,200    | 100.0%       | Timing Variance                                      |
| 0                         | 283       | 0         | 283      | 100.0%       | 33 TECH 801225 | Computer Supplies                       | 0          | 849       | 0         | 849      | 100.0%       | Timing Variance                                      |
| 5,116                     | 5,478     | 5,366     | 112      | 2.0%         | 33 TECH 801230 | Integrated Library System               | 16,762     | 16,434    | 16,099    | 335      | 2.0%         |  |
| 2,023                     | 2,125     | 1,961     | 164      | 7.7%         | 33 TECH 801235 | Telecommunications                      | 5,366      | 6,375     | 5,425     | 950      | 14.9%        | Timing Variance                                      |
| 0                         | 80        | 0         | 80       | 100.0%       | 33 TECH 801245 | Tech & Data - Misc                      | 0          | 240       | 0         | 240      | 100.0%       | Timing Variance                                      |
| 0                         | 0         | 0         | 0        | 0.0%         | 33 TECH 801250 | Services                                | 0          | 15,000    | 0         | 15,000   | 100.0%       | Timing Variance                                      |
| 923                       | 7,833     | 1,010     | 6,823    |              | 33 TECH 801275 | Online Service Providers                | 2,723      | 23,500    | 2,966     | 20,534   | 87.4%        | Timing Variance                                      |
| 11,660                    | 21,041    | 11,400    | 9,642    | 45.8%        |                | Subtotal                                | 38,111     | 82,548    | 33,676    | 28,338   | 34.3%        |  |
| General:                  |           |           |          |              |                |   |            |           |           |          |              |  |
| 302                       | 583       | 381       | 202      | 34.7%        | 15 FIN 801310  | Bank Charges                            | 1,202      | 1,750     | 991       | 759      | 43.4%        | Timing variance.                                     |
| 835                       | 871       | 871       | 0        | 0.1%         | 35 CMS 801315  | Bibliographical Services                | 3,699      | 3,857     | 3,856     | 1        | 0.0%         |  |
| 0                         | 0         | 0         | 0        | 0.0%         | 35 CMS 801320  | Binding                                 | 0          | 0         | 747       | (747)    | 0.0%         |  |
| 194                       | 130       | 16        | 114      | 87.7%        | 17 EXEC 801325 | Board Expense                           | 305        | 390       | 192       | 198      | 50.7%        | August Regular BOT meeting cancelled.                |
| 0                         | 0         | 0         | 0        | 0.0%         | 37 COM 801330  | Staff meals & events                    | 0          | 3,000     | 0         | 3,000    | 100.0%       | Timing variance                                      |
| 274                       | 2,050     | 361       | 1,689    | 82.4%        | 15 FIN 801335  | Supplies - Office                       | 1,609      | 5,100     | 909       | 4,191    | 82.2%        | Timing variance.                                     |
| 1,988                     | 2,300     | 1,406     | 894      | 38.9%        | 35 CMS 801337  | Supplies - Library materials            | 1,988      | 2,300     | 1,406     | 894      | 38.9%        | Timing variance. Shipment delayed to October.        |
| 0                         | 0         | 0         | 0        | 0.0%         | 37 COM 801340  | Stationery, business cards, etc.        | 516        | 150       | 0         | 150      | 100.0%       | Timing variance. Will order new batch November.      |
| 0                         | 0         | 0         | 0        | 0.0%         | 25 PS 801365   | Grant Application Expenses              | 0          | 0         | 0         | 0        | 0.0%         |  |
| 1,222                     | 0         | 1,649     | (1,649)  | 0.0%         | 33 IT 801370   | Copy Center Expense                     | 3,679      | 0         | 2,603     | (2,603)  | 0.0%         |  |
| 343                       | 750       | 0         | 750      | 100.0%       | 15 FIN 801375  | General - Misc                          | 1,180      | 750       | 64        | 686      | 91.5%        | Timing variance.                                     |
| 1,150                     | 867       | 2,950     | (2,083)  | -240.3%      | 25 PS 801390   | Course Registration                     | 3,630      | 2,601     | 7,790     | (5,189)  | -199.5%      |  |
| (0)                       | 0         | 0         | 0        | 0.0%         | 17 EXEC 801395 | Friends of Law Library                  | 312        | 0         | 0         | 0        | 0.0%         |  |
| 6,309                     | 7,551     | 7,634     | (83)     | -1.1%        |                | Subtotal                                | 18,120     | 19,898    | 18,559    | 1,339    | 6.7%         |  |
| Professional Development: |           |           |          |              |                |   |            |           |           |          |              |  |
| 0                         | 800       | 0         | 800      | 100.0%       | ALL 803105     | Travel                                  | 5,449      | 5,370     | 6,214     | (844)    | -15.7%       | Includes unbudgeted marketing conference cost        |
| 0                         | 0         | 0         | 0        | 0.0%         | ALL 803110     | Meals                                   | 0          | 0         | 0         | 0        | 0.0%         |  |

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

| Sep 2022 | Sep 2023  |         |              |           | Actual |        |  |                                  |           |           | Comments |   |                  |   |
|----------|-----------|---------|--------------|-----------|--------|--------|--|----------------------------------|-----------|-----------|----------|---|------------------|---|
|          | Budget    | Actual  | \$ Fav (Unf) | % Fav (-) |        |        |  |                                  |           |           |          |   |                  |   |
| 0        | 0         | 0       | 0            | 0.0%      | ALL    | 803113 | Incidental and miscellaneous           | 0                                | 0         | 0         | 0.0%     |   |                  |   |
| 361      | 0         | 0       | 0            | 0.0%      | ALL    | 803115 | Membership dues                        | 1,264                            | 480       | 355       | 26.0%    | Timing variance.  |                  |   |
| 0        | 50        | 0       | 50           | 100.0%    | ALL    | 803120 | Registration fees                      | 3,605                            | 8,335     | 6,858     | 17.7%    | Lower than expected AALL registration costs due to grant. |                  |   |
| 0        | 0         | 0       | 0            | 0.0%      | ALL    | 803125 | Educational materials                  | 0                                | 0         | 0         | 0.0%     |   |                  |   |
| 361      | 850       | 0       | 850          | 100.0%    |        |        | Subtotal                               | 10,318                           | 14,185    | 13,427    | 758      | 5.3%  |                  |   |
|          |           |         |              |           |        |        | Communications & Marketing:            |                                  |           |           |          |   |                  |   |
| 2        | 5,840     | 2       | 5,838        | 100.0%    | 37     | COM    | 803205                                 | Services                         | 6         | 17,870    | 6        | 17,864  | 100.0%           | Timing variance; OTF projects on hold.          |
| 0        | 0         | 0       | 0            | 0.0%      | 37     | COM    | 803210                                 | Collateral materials             | 527       | 7,770     | 58       | 7,712   | 99.2%            | Timing variance; OTF projects on hold.          |
| 0        | 850       | 0       | 850          | 100.0%    | 37     | COM    | 803215                                 | Advertising                      | 0         | 2,950     | 0        | 2,950   | 100.0%           | Timing variance; Bookmarks temporarily on hold. |
| 0        | 0         | 0       | 0            | 0.0%      | 37     | COM    | 803220                                 | Trade shows & Outreach           | 0         | 0         | 0        | 0.0%  |                  |   |
| 2        | 6,690     | 2       | 6,688        | 100.0%    |        |        | Subtotal                               | 532                              | 28,590    | 64        | 28,526   | 99.8%   |                  |   |
|          |           |         |              |           |        |        | Travel & Entertainment                 |                                  |           |           |          |   |                  |   |
| 0        | 0         | 0       | 0            | 0.0%      | ALL    | 803305 | Travel                                 | 0                                | 0         | 0         | 0.0%     |   |                  |   |
| 0        | 0         | 0       | 0            | 0.0%      | ALL    | 803310 | Meals                                  | 0                                | 0         | 0         | 0.0%     |   |                  |   |
| 0        | 0         | 0       | 0            | 0.0%      | ALL    | 803315 | Entertainment                          | 0                                | 0         | 0         | 0.0%     |   |                  |   |
| 0        | 53        | 44      | 9            | 16.9%     | ALL    | 803320 | Ground transportation & mileage reimb. | 24                               | 89        | 44        | 45       | 50.5%   | Timing variance. |   |
| 0        | 0         | 0       | 0            | 0.0%      | ALL    | 803325 | Incidental travel expenses             | 0                                | 0         | 0         | 0.0%     |   |                  |   |
| 0        | 53        | 44      | 9            | 16.9%     |        |        | Subtotal                               | 24                               | 89        | 44        | 45       | 50.5%   |                  |   |
|          |           |         |              |           |        |        | Professional Services                  |                                  |           |           |          |   |                  |   |
| 1,845    | 3,960     | 0       | 3,960        | 100.0%    | 15     | FIN    | 804005                                 | Accounting                       | 2,545     | 4,660     | 4,660    | 0   | 0.0%             | Timing variance.                                |
| 2,100    | 1,400     | 0       | 1,400        | 100.0%    | 17     | EXEC   | 804008                                 | Consulting Services              | 6,300     | 4,200     | 4,077    | 123   | 2.9%             | Includes unbudgeted supplemental services.      |
| 5,935    | 0         | 0       | 0            | 0.0%      | 17     | EXEC   | 804010                                 | Legal                            | 5,935     | 0         | 497      | (497)   | 0.0%             | Timing variance.                                |
| 373      | 7,389     | 0       | 7,389        | 100.0%    | 15     | FIN    | 804015                                 | Other                            | 475       | 24,667    | 268      | 24,400  | 98.9%            | Delay in some OTF projects.                     |
| 10,252   | 12,749    | 0       | 12,749       | 100.0%    |        |        | Subtotal                               | 15,255                           | 33,527    | 9,502     | 24,025   | 71.7%   |                  |   |
|          |           |         |              |           |        |        | Depreciation:                          |                                  |           |           |          |   |                  |   |
| 171,494  | 166,600   | 165,431 | 1,169        | 0.7%      | 15     | FIN    | 806105                                 | Depreciation - Library Materials | 515,123   | 499,493   | 496,026  | 3,467   | 0.7%             |   |
| 28,718   | 27,627    | 27,301  | 326          | 1.2%      | 15     | FIN    | 806110                                 | Depreciation Exp - FF&E          | 86,638    | 82,918    | 82,565   | 353   | 0.4%             |   |
| 200,212  | 194,227   | 192,732 | 1,495        | 0.8%      |        |        | Subtotal                               | 601,761                          | 582,411   | 578,591   | 3,819    | 0.7%  |                  |   |
| 708,232  | 823,911   | 742,080 | 81,831       | 9.9%      |        |        | Total Expense                          | 2,563,585                        | 2,903,105 | 2,579,311 | 323,795  | 11.2%   |                  |   |
| (3,423)  | (103,679) | 114,742 | 218,422      | -210.7%   |        |        | Net Income Before Extraordinary Items  | (586,244)                        | (756,946) | (218,267) | 538,680  | 71.2%   |                  |   |

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

| Sep 2022                          | Sep 2023  |         |         |              | FY 2022-23  | FY 2023-24 YTD |            |         |         | Comments                       |   |
|-----------------------------------|-----------|---------|---------|--------------|---|----------------|------------|---------|---------|--------------------------------|---|
|                                   | Actual    | Budget  | Actual  | \$ Fav (Unf) |   | % Fav (-)      | YTD Actual | Budget  | Actual  |                                | \$ Fav (Unf)  |
| (10,064)                          | 833       | 24,419  | 23,585  | 2830.2%      | 15 FIN 321000 Investment Gain (Loss) <sup>1</sup>           | (6,246)        | 2,500      | 70,280  | 67,780  | 2711.2%                        | Reflects gains/loss if sold at time of report (before maturity) |
| 0                                 | 0         | 0       | 0       | 0.0%         | 17 EXEC 401000 Extraordinary Income                         | 0              | 0          | 231,510 | 231,510 | 0.0%                           | Reflects fee waivers backfill from the State.                   |
| 0                                 | 0         | 0       | 0       | 0.0%         | 17 EXEC 901000 Extraordinary Expense                        | 100,000        | 0          | 0       | 0       | 0.0%                           |   |
| (13,487)                          | (102,846) | 139,161 | 242,007 | -235.3%      | Net Income Including Extraordinary Items                    | (692,490)      | (754,446)  | 83,523  | 837,970 | 111.1%                         |   |
| Capital Expenditures:             |           |         |         |              |   |                |            |         |         |                                |   |
| 0                                 | 1,000     | 0       | 1,000   | 100.0%       | 39 FAC 161100 Furniture / Appliances (>3k)                  | 0              | 3,000      | 0       | 3,000   | 100.0%                         | Timing Variance   |
| 0                                 | 0         | 0       | 0       | 0.0%         | 33 TECH 161300 Electronics / Computer Hardware (>3k)        | 0              | 20,000     | 0       | 20,000  | 100.0%                         | Timing Variance   |
| 0                                 | 0         | 0       | 0       | 0.0%         | 39 FAC 164500 Exterior Building Repairs/ Improvements (>3k) | 0              | 0          | 0       | 0       | 0.0%                           |   |
| 0                                 | 0         | 0       | 0       | 0.0%         | 39 FAC 164000 Interior Improvements / Alterations (>3k)     | 0              | 0          | 0       | 0       | 0.0%                           |   |
| 0                                 | 0         | 0       | 0       | 0.0%         | 33 TECH 168000 Computer Software                            | 0              | 6,000      | 0       | 6,000   | 100.0%                         | Timing Variance   |
| 0                                 | 1,000     | 0       | (1,000) | -100.0%      | Total - Capitalized Expenditures                            | 0              | 29,000     | 0       | 29,000  | 100.0%                         |   |
| CalPERS CERBT Trust Fund:         |           |         |         |              |   |                |            |         |         |                                |   |
| Beginning Balance                 |           |         |         |              |   | 2,297,220      |            |         |         |                                |   |
| Administrative Expense            |           |         |         |              |   | (91)           |            |         |         | CalPERS CERBT program cost.    |   |
| Investment Expense                |           |         |         |              |   | (66)           |            |         |         | Investment management cost.    |   |
| Unrealized Gain/Loss Distribution |           |         |         |              |   | (96,491)       |            |         |         | Fluctuating market conditions. |   |
| Ending Balance                    |           |         |         |              |   | 2,200,571      |            |         |         | Distribution from Fund.        |   |

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

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

|   | 9/30/2023         | YTD                |
|---|-------------------|--------------------|
| <b>Cash flows from operating activities</b>                                     |                   |                    |
| L.A. Superior court fees  | 765,961           | 2,102,896          |
| Parking fees  | -                 | -                  |
| Library services  | 38,229            | 103,132            |
| Extraordinary income  | -                 | 231,510            |
| (Increase) decrease in accounts receivable                                      | 449,951           | 197,042            |
| (Increase) decrease in other receivable   | (108,299)         | (86,338)           |
| Increase (decrease) in borrowers' deposit                                       | 2,294             | 5,860              |
| <b>Cash received from filing fees and services</b>                              | <b>1,148,136</b>  | <b>2,554,101</b>   |
| Facilities  | (102,932)         | (272,261)          |
| Technology  | (11,400)          | (33,676)           |
| General   | (7,634)           | (18,559)           |
| Professional development  | -                 | (13,427)           |
| Communications & marketing  | (2)               | (64)               |
| Travel & entertainment  | (44)              | (44)               |
| Professional services   | -                 | (9,502)            |
| Electronic Resource Subscriptions (ERS)   | (55,378)          | (140,848)          |
| (Increase) decrease in prepaid expenses   | 71,120            | (314,139)          |
| Increase (decrease) in accounts payable   | (26,256)          | (259,074)          |
| Increase (decrease) in other liabilities  | -                 | -                  |
| <b>Cash payments to suppliers for goods and services</b>                        | <b>(132,526)</b>  | <b>(1,061,594)</b> |
| Staff (payroll + benefits)  | (371,958)         | (1,512,338)        |
| Increase (decrease) in payroll liabilities                                      | 1,239             | 3,613              |
| Increase (decrease) in accrued sick and vacation liability                      | -                 | (7,960)            |
| Increase (decrease) in OPEB liability   | 8,333             | 25,000             |
| Increase (decrease) in net pension liability                                    | 8,333             | 25,000             |
| <b>Cash payments to employees for services</b>                                  | <b>(354,053)</b>  | <b>(1,466,685)</b> |
| Contributions received  | -                 | -                  |
| Net cash from operating activities  | 661,557           | 25,822             |
| <b>Cash flow from capital and related financing activities</b>                  |                   |                    |
| Library materials   | (139,957)         | (414,358)          |
| Fixed assets  | -                 | -                  |
| Capital - Work in Progress (WIP)  | -                 | -                  |
| <b>Cash flows from investing activities</b>                                     |                   |                    |
| Investment  | -                 | -                  |
| Investment earnings   | 52,633            | 155,016            |
| <b>Net cash increase (decrease) in cash and cash equivalents</b>                | <b>574,232</b>    | <b>(233,519)</b>   |
| Cash and cash equivalents, at beginning of period                               | 15,786,569        | 16,594,320         |
| <b>Cash and cash equivalents, at end of period</b>                              | <b>16,360,801</b> | <b>16,360,801</b>  |
| <b>Reconciliation of Operating Income to Net Cash from Operating Activities</b> |                   |                    |
| Operating income  | 62,110            | (141,773)          |
| Adjustments for noncash effects:  |                   |                    |
| Depreciation  | 192,732           | 578,591            |
| Extraordinary expense: book write-off   |                   |                    |
| Changes in operating assets and liabilities:                                    |                   |                    |
| (Increase) decrease in accounts receivable                                      | 449,951           | 197,042            |
| (Increase) decrease in other receivable   | (108,299)         | (86,338)           |
| (Increase) decrease in prepaid expenses   | 71,120            | (314,139)          |
| Increase (decrease) in accounts payable   | (26,256)          | (259,074)          |
| Increase (decrease) in other liabilities  | -                 | -                  |
| Increase (decrease) in payroll liabilities                                      | 1,239             | 3,613              |
| Increase (decrease) in accrued sick and vacation liability                      | -                 | (7,960)            |
| Increase (decrease) in borrowers' deposit                                       | 2,294             | 5,860              |
| Increase (decrease) in OPEB liability   | 8,333             | 25,000             |
| Increase (decrease) in net pension liability                                    | 8,333             | 25,000             |
| Net cash from operating activities  | <b>661,557</b>    | <b>25,822</b>      |

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

| DATE       | PAYEE                  | FOR             | AMOUNT           | CHECK NO.  |
|------------|------------------------|-----------------|------------------|------------|
| October 11 | THE PUN GROUP LLP      | ACCOUNTING      | 12,000.00        | TS00334356 |
| October 17 | CONSULTNET             | RECRUITMENT     | 39,000.00        | TS00334578 |
| October 23 | EX LIBRIS (USA) INC.   | PREPAID EXP     | 16,099.45        | TS00334763 |
| October 31 | ROMERO MAINTENANCE LLC | JANITORIAL SVCS | 22,173.70        | TS00335075 |
|            |                        |                 | <b>89,273.15</b> |            |



LOS ANGELES COUNTY LAW LIBRARY  
October 1, 2023 - October 31, 2023 (CHECKS)  
Account No.: 103000

| DATE       | PAYEE          | FOR         | AMOUNT   | CHECK NO. |
|------------|----------------|-------------|----------|-----------|
| October 11 | SEIU LOCAL 721 | UNION DUES  | 2,767.24 | 001726    |
|            | SEIU LOCAL 721 | UNION SUPPL | 32.28    | 001727    |

2,799.52





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

| DATE       | PAYEE                    | FOR           | AMOUNT    | CHECK NO. |
|------------|--------------------------|---------------|-----------|-----------|
| October 19 | LA DEPT OF WATER & POWER | ELECTRIC/FIRE | 15,682.25 | V000200   |

15,682.25



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

| DATE       | PAYEE                               | FOR               | AMOUNT    | CHECK NO. |
|------------|-------------------------------------|-------------------|-----------|-----------|
| October 2  | ACCUSOURCEHR, INC                   | RECRUITMENT       | 277.73    | V008086   |
|            | LEXISNEXIS MATTHEW BENDER           | BOOKS             | 353.92    | V008087   |
|            | CONTINUING EDUCATION OF THE BAR CAL | BOOKS             | 776.68    | V008088   |
|            | DAILY JOURNAL CORPORATION           | BOOKS             | 283.50    | V008089   |
|            | DATA TRACE PUBLISHING COMPANY       | BOOKS             | 241.95    | V008090   |
|            | INGRAM LIBRARY SERVICES             | BOOKS             | 121.58    | V008091   |
|            | PRACTISING LAW INSTITUTE            | BOOKS             | 2,501.30  | V008092   |
|            | PROQUEST INFORMATION AND LEARNING   | BOOKS             | 2,043.83  | V008093   |
|            | THOMSON REUTERS TAX & ACCOUNTING    | BOOKS             | 347.34    | V008094   |
|            | GOBI LIBRARY SOLUTIONS              | BOOKS             | 1,466.93  | V008095   |
|            | SOUTHERN CALIF ASSOC OF LAW LIBRARY | MEMBERSHIP DUES   | 40.00     | V008112   |
| October 3  | SOUTHERN CALIF ASSOC OF LAW LIBRARY | MEMBERSHIP DUES   | 6.00      | V008113   |
|            | TEAM SOFTWARE                       | SOFTWARE <3K      | 375.00    | V008124   |
| October 4  |                                     |                   |           |           |
|            | SYNCB AMAZON                        | BOOKS             | 189.95    | V008137   |
| October 6  |                                     |                   |           |           |
|            | LEXISNEXIS MATTHEW BENDER           | BOOKS             | 1,455.29  | V008096   |
|            | CCH INCORPORATED                    | BOOKS             | 349.74    | V008097   |
|            | PROQUEST LLC COUTTS INFORMATION SER | BOOKS             | 25.17     | V008098   |
|            | LAW JOURNAL PRESS                   | BOOKS             | 954.82    | V008099   |
|            | LEXISNEXIS ONLINE SERVICES          | BOOKS             | 16,971.66 | V008100   |
|            | PRACTISING LAW INSTITUTE            | BOOKS             | 249.85    | V008101   |
|            | CITY OF THOUSAND OAKS               | BOOKS             | 37.71     | V008102   |
|            | TOWER PUBLISHING                    | BOOKS             | 60.00     | V008103   |
|            | THOMSON REUTERS TAX & ACCOUNTING    | BOOKS             | 1,035.55  | V008104   |
|            | UNITED NATIONS PUBLICATIONS         | BOOKS             | 467.77    | V008105   |
|            | WEST ACADEMIC                       | BOOKS             | 254.04    | V008106   |
|            | THOMSON REUTERS                     | BOOKS             | 87,008.83 | V008107   |
|            | WILLIAM S HEIN & CO                 | BOOKS             | 347.57    | V008108   |
|            | GOBI LIBRARY SOLUTIONS              | BOOKS             | 1,269.56  | V008109   |
|            | SYNCB AMAZON                        | BOOKS             | 316.13    | V008144   |
| October 7  |                                     |                   |           |           |
|            | SYNCB AMAZON                        | BOOKS             | 98.19     | V008118   |
| October 8  |                                     |                   |           |           |
|            | SYNCB AMAZON                        | BOOKS             | 205.86    | V008145   |
| October 9  |                                     |                   |           |           |
|            | ISOLVED BENEFIT SERVICES            | HR BENEFIT ADMIN  | 82.69     | V008114   |
|            | STATE COMPENSATION                  | WORKERS COMP      | 3,193.92  | V008115   |
|            | ODP OFFICE SOLUTIONS, LLC           | SUPPLIES-OFFICE   | 93.38     | V008125   |
|            | SYNCB AMAZON                        | BOOKS             | 149.74    | V008146   |
| October 10 |                                     |                   |           |           |
|            | DEMCO                               | SUPPLIES-LIBRARY  | 444.12    | V008126   |
|            | STAMPS.COM                          | DELIVERY & POSTAG | 29.99     | V008127   |

125,214.13

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

| DATE       | PAYEE                               | FOR              | AMOUNT    | CHECK NO. |
|------------|-------------------------------------|------------------|-----------|-----------|
| October 17 | AMERICAN BAR ASSOCIATION            | BOOKS            | 1,086.84  | V008119   |
|            | LEXISNEXIS MATTHEW BENDER           | BOOKS            | 1,671.36  | V008120   |
|            | CONTINUING EDUCATION OF THE BAR CAL | BOOKS            | 941.70    | V008121   |
|            | PRACTISING LAW INSTITUTE            | BOOKS            | 251.49    | V008122   |
|            | GOBI LIBRARY SOLUTIONS              | BOOKS            | 784.82    | V008123   |
| October 19 | ABD OFFICE SOLUTIONS                | COPY CENTER      | 1,506.90  | V008128   |
|            | ALTA FOODCRAFT                      | KITCHEN SUPPLIES | 256.76    | V008129   |
|            | CORODATA                            | BLDG SVCS        | 60.82     | V008130   |
|            | FEDEX                               | FOREIGN CONTINUA | 14.37     | V008131   |
|            | GRAINGER                            | REPAIRS/MAINT    | 55.45     | V008132   |
|            | NASA SERVICES                       | BLDG SVCS        | 597.65    | V008133   |
|            | PURE PROCESS FILTRATION INC.        | BLDG SVCS        | 1,922.76  | V008134   |
|            | SECURITAS SECURITY                  | SECURITY         | 12,537.03 | V008135   |
|            | YOURMEMBERSHIP.COM                  | RECRUITMENT      | 199.00    | V008136   |
| October 20 | CONTINUING EDUCATION OF THE BAR CAL | BOOKS            | 676.49    | V008138   |
|            | PRACTISING LAW INSTITUTE            | BOOKS            | 493.12    | V008139   |
|            | THOMSON REUTERS TAX & ACCOUNTING    | BOOKS            | 541.04    | V008140   |
|            | UNITED NATIONS PUBLICATIONS         | BOOKS            | 204.12    | V008141   |
|            | GOBI LIBRARY SOLUTIONS              | BOOKS            | 94.55     | V008142   |
| October 22 | GOOGLE                              | SERVICES         | 1.99      | V008157   |
| October 23 | GTT COMMUNICATIONS                  | TELECOM          | 223.41    | V008143   |
| October 25 | DOORDASH                            | BOARD EXP        | 120.37    | V008155   |
| October 27 | LEXISNEXIS MATTHEW BENDER           | BOOKS            | 1,436.67  | V008147   |
|            | CONTINUING EDUCATION OF THE BAR CAL | BOOKS            | 2,451.04  | V008148   |
|            | DATA TRACE PUBLISHING COMPANY       | BOOKS            | 241.95    | V008149   |
|            | DR MYCOMMERCE INC DBA ESSELLERATE   | BOOKS            | 567.00    | V008150   |
|            | INGRAM LIBRARY SERVICES             | BOOKS            | 158.36    | V008151   |
|            | JURIS PUBLISHING INC                | BOOKS            | 115.88    | V008152   |
|            | WEST ACADEMIC                       | BOOKS            | 35.04     | V008153   |
|            | GOBI LIBRARY SOLUTIONS              | BOOKS            | 2,069.51  | V008154   |

155,444.78

**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2023 - October 31, 2023 (CHECKS)**  
**Account No.: 108000**

| DATE       | PAYEE                             | FOR                   | AMOUNT   | CHECK NO. |
|------------|-----------------------------------|-----------------------|----------|-----------|
| October 2  | KEYSHA ALEXANDER                  | REFUND                | 140.00   | 032985    |
|            | NAZARETH JANSEZIAN                | REFUND                | 140.00   | 032986    |
|            | AFLAC REMITTANCE                  | CAFE PLAN-INSURAN     | 803.71   | 032987    |
|            | LANGUAGE PEOPLE INC               | OTHER                 | 267.50   | 032988    |
|            | OTTO HARRASSOWITZ                 | BOOKS                 | 1,458.29 | 032989    |
|            | MARY MARTIN BOOKSELLERS           | BOOKS                 | 2,510.00 | 032990    |
| October 6  | OTTO HARRASSOWITZ                 | BOOKS                 | 3,097.13 | 032991    |
|            | LEXISNEXIS CANADA INC             | BOOKS                 | 413.35   | 032992    |
|            | CINDY MARIE GARCIA                | 2023 Security Deposit | 140.00   | 032993    |
| October 9  | METROLINK                         | TMP                   | 217.00   | 032994    |
| October 10 | SUSAN KAYE BELEY                  | REFUND                | 140.00   | 032995    |
| October 17 | OTTO HARRASSOWITZ                 | BOOKS                 | 280.17   | 032996    |
|            | KINOKUNIYA BOOK STORES OF AMERICA | BOOKS                 | 856.42   | 032997    |
|            | LEXISNEXIS CANADA INC             | BOOKS                 | 143.14   | 032998    |
|            | SELDEN SOCIETY                    | BOOKS                 | 90.00    | 032999    |
|            | WILLIAM S HEIN & CO               | BOOKS                 | 349.00   | 033000    |
| October 19 | AT&T                              | TELECOM               | 563.87   | 033001    |
|            | BRCK INC                          | TELECOM               | 728.74   | 033002    |
|            | DIGITAL INSURANCE LLC             | CONSULTING            | 1,400.00 | 033003    |
|            | HARBOR POINTE                     | REPAIRS/MAINT         | 2,970.00 | 033004    |
|            | COUNTY OF LOS ANGELES             | HEATING/COOLING       | 7,963.08 | 033005    |
|            | LIFTECH ELEVATOR SERVICES INC     | ELEVATOR MAINT        | 1,065.00 | 033006    |
|            | WOODS MAINTENANCE SERVICES, INC   | JANITORIAL SVCS       | 1,225.00 | 033007    |
|            | COUNTY OF LOS ANGELES             | HEATING/COOLING       | 2,844.18 | 033008    |
| October 20 | BANKS & JORDAN                    | BOOKS                 | 240.30   | 033009    |
|            | KONINKLIJKE BRILL NV              | BOOKS                 | 2,453.10 | 033010    |
|            | E ITURRIAGA Y CIA S A C           | BOOKS                 | 196.00   | 033011    |
|            | MARY MARTIN BOOKSELLERS           | BOOKS                 | 1,240.00 | 033012    |
|            | COUNCIL OF CALIFORNIA COUNTY      | REGISTRATION FEES     | 75.00    | 033013    |
| October 23 | PARK PLACE TECHNOLOGIES LLC       | PREPAID EXP           | 4,923.84 | 033014    |
| October 24 | CALIFORNIA DEPARTMENT OF TAX      | USE TAX               | 685.00   | 033015    |
| October 27 | AFLAC REMITTANCE                  | CAFE PLAN-INSURAN     | 803.71   | 033016    |
|            | GUARDIAN                          | PREPAID EXP           | 7,886.33 | 033017    |
|            | LEXISNEXIS CANADA INC             | BOOKS                 | 461.29   | 033018    |
| October 31 |                                   |                       |          |           |

48,910.15

LOS ANGELES COUNTY LAW LIBRARY  
October 1, 2023 - October 31, 2023 (CHECKS)  
Account No.: 108000

| DATE | PAYEE                    | FOR    | AMOUNT | CHECK NO. |
|------|--------------------------|--------|--------|-----------|
|      | JOHNNY MORENO            | REFUND | 140.00 | 033019    |
|      | STACEY LYNN MORROW       | REFUND | 70.00  | 033020    |
|      | JESSICA MAGALY RUVALCABA | REFUND | 120.00 | 033021    |

49,100.15

**MEMORANDUM**

**DATE:** November 15, 2023

**TO:** Board of Law Library Trustees

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

**RE:** Ratification of Action Items from October 25, 2023 Regular Board Meeting

**SUMMARY**

Unfortunately, staff discovered that there was a minor error in the posting of the agenda for the meeting held on October 25, 2023. The agenda was timely posted on the website and was also posted on the front door of the Law Library. However, it was not posted on the door for a full 72 hours as required. Although the Law Library complied with all other aspects of the Brown Act, out of an abundance of caution and a desire for full and complete public input, we are presenting the action items from the October 25 meeting again here for ratification. In this way, if there was public input that was somehow missed due to the tardy posting of the print copy of the agenda, that input can now be taken.

Accordingly, the Board is requested to consider public input, if any is offered, engage in discussion if desired, and consider ratification of the approval of the following items from the October 25 meeting:

- Item 3.1: Approval of Minutes of the July 26, 2023 and September 27, 2023 Regular Board Meetings, and the October 16, 2023 Special Board Meeting (corrected to note Judge Court was in attendance)
- Item 3.4: Approval of Revised Job Descriptions
- Item 4.1: Approval of Updated and Amended Employee Handbook
- Item 6.0: Approval of Employment Agreement for, and Appointment of, Executive Director

The staff reports and supporting materials for these items as presented in October can be found here: [Agenda\\_20231025.pdf \(lalawlibrary.org\)](https://www.lalawlibrary.org/Agenda_20231025.pdf)





**MEMORANDUM**

**DATE:** November 15, 2023

**TO:** Board of Law Library Trustees

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

**RE:** Approval of 2024 LA Law Library Holiday Calendar

**SUMMARY**

Each year, the Library observes 14 federal and state holidays during the year, in alignment with the observed Federal and court holidays.

Attached you will find the proposed 2024 holiday schedule. These holidays align with the LA Superior Court calendar.

As noted in the attached schedule, when one of the holidays falls on Saturday, it is observed on the preceding Friday. If one of the holidays falls on Sunday, it is observed on the following Monday.

In any year, the Library may elect to use December 24 or December 31, or both, as designated holidays in lieu of Lincoln’s Birthday. For 2024, Staff does not recommend the switch.

**RECOMMENDATION**

Staff recommends that the Board approve the attached 2024 holiday schedule.



**ATTACHMENT**

**2024 HOLIDAY SCHEDULE**

|                  |                                 |   |
|------------------|---------------------------------|---|
| Monday           | January 1, 2024                 | New Year's Day                                    |
| Monday           | January 15, 2024                | Martin Luther King, Jr. Birthday                  |
| Monday           | February 12, 2024               | Lincoln's Birthday                                |
| Monday           | February 19, 2024               | Presidents' Day                                   |
| Sunday<br>Monday | March 31, 2024<br>April 1, 2024 | César Chávez Day<br>César Chávez Day (Observance) |
| Monday           | May 27, 2024                    | Memorial Day                                      |
| Wednesday        | June 19, 2024                   | Juneteenth  |
| Thursday         | July 4, 2024                    | Independence Day                                  |
| Monday           | September 2, 2024               | Labor Day   |
| Friday           | September 27, 2024              | Native American Day                               |
| Monday           | November 11, 2024               | Veterans Day                                      |
| Thursday         | November 28, 2024               | Thanksgiving Day                                  |
| Friday           | November 29, 2024               | Day after Thanksgiving                            |
| Wednesday        | December 25, 2024               | Christmas Day                                     |
| Wednesday        | January 1, 2025                 | New Year's Day (2025)                             |



**MEMORANDUM**

**DATE:** November 15, 2023  
**TO:** Board of Law Library Trustees  
**FROM:** Sandra J. Levin, Executive Director  
**RE:** Approval of 2024 Board of Trustees Meeting Schedule

For the past many years, the Board has met on the fourth Wednesday of each month except for November and December. During those two months, the Board generally meets on an earlier Wednesday so as to avoid conflicts with holiday and vacation schedules.

Meetings are typically held at 12:15pm. However, the Library is planning an event for the evening of January 24, 2024 to celebrate the transition from one Executive Director to the next and other significant changes at the Law Library. As a result, Staff recommends that the January board meeting be scheduled for 4:30pm to facilitate the Trustees’ attendance at the event.

Consistent with these practices and recommendations, the proposed 2024 dates are:

| <b>2024 BoT Meeting Dates</b><br>(12:15 unless otherwise specified) |              |
|---|--------------|
| January 24 (4:30pm)   | July 24      |
| February 28   | August 28    |
| March 27  | September 25 |
| April 24  | October 23   |
| May 22  | November 20  |
| June 26   | December 18  |

**RECOMMENDATION**

Staff recommends that the Board adopt the proposed dates for the regular meetings of the Board of Trustees during calendar year 2024.





November 13, 2023

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California

[www.pungroup.cpa](http://www.pungroup.cpa)



We have audited the financial statements of the business-type activities of Los Angeles County Law Library (the “Law Library”) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 3, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Law Library are described in Note 2 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Law Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Law Library’s financial statements were:

- Management’s estimate of the investment fair value is based on information provided by UBS Financial Services Inc., the custodial of the investment in the U.S. Treasury Securities based on interactive data. We evaluated the key factors and assumptions used to develop the investment fair value in determining that it is reasonable in relation to the financial statements as a whole.
- Management’s estimate of the depreciation on capital assets is based on the industry standard and past experience on actual useful life of the asset groups. We evaluated the key factors and assumptions used to develop the depreciation on capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the net other postemployment benefits (“OPEB”) liability is based on the actuarial valuation on total OPEB liability and financial statements on fiduciary net position. We evaluated the key factors and assumptions used to develop the net OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management’s estimate of the net pension liability is based on the actuarial valuation on total pension liability and based on the audited financial statements on fiduciary net position. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

- Note 2 – Summary of Significant Accounting Policies
- Note 7 – Retirement Plan
- Note 8 – Other Postemployment Benefits (“OPEB”)
- Note 10 – Contingent Liabilities

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 13, 2023.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Law Library’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

To the Board of Trustees  
of the Los Angeles County Law Library  
Los Angeles, California  
Page 3

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Law Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to the Management's Discussion and Analysis, the Schedule of Law Library's Proportionate Share of the Net Pension Liability and Related Ratios, the Schedules of Contributions – Pensions, the Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedule of Contributions – Other Postemployment Benefits, which are Required Supplementary Information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Restriction on Use**

This information is intended solely for the information and use of Board of Trustees and management of the Law Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California



# Los Angeles County Law Library

**AU-C 260 Communication With  
Those Charge With Governance**

For the Year Ended June 30, 2023

November 15, 2023



# CONTENTS

- Required Communications (AU-C 260)
- Overview of Financial Statements
- Key Pension and OPEB Information
- Audit Results



# Required Communications (AU-C 260)

# OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

- Form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America
- Our responsibility is to plan and perform the audit to obtain “reasonable” assurance (not “absolute” assurance) about whether the financial statements are free of material misstatements.
- We considered internal control over financial reporting. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
- We concluded there are no conditions or events that raise substantial doubt about the Library’s ability to continues as a going concern.
- Communicate with those charged with governance.

# Required Communications (AU-C 260)

- **Ethics and Independence**

- Complied with ALL relevant ethical requirements regarding independence

- **Significant Accounting Policies**

- The Law Library disclosed all significant accounting policies in Note 2 to the financial statements.

- **Significant Estimates**

- Investment Fair Value
- Depreciation on Capital Assets
- Net Pension Liability
- Net Other Postemployment Benefits (“OPEB”) Liability

# Required Communications (AU-C 260)

- **Sensitive Disclosures**

- Note 2 – Summary of Significant Accounting Policies
- Note 7 – Defined Benefit Pension Plan
- Note 8 – Other Postemployment Benefits (“OPEB”)
- Note 10 – Contingent Liabilities

- **Misstatements**

- There were no material uncorrected misstatement.

- **Consultation with Other Accountants**

- Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and other matters.

# Required Communications (AU-C 260)

- **Significant Difficulties**
  - We encountered no significant difficulties in dealing with management.
- **Disagreement with Management**
  - We did not have any disagreement with management in terms of accounting treatments nor audit procedures performed.

# OVERVIEW OF THE FINANCIAL STATEMENTS

## Net Position @ June 30

|                                | 2023                 | 2022                 |
|--------------------------------|----------------------|----------------------|
| Assets                         | \$ 40,001,000        | \$ 36,966,000        |
| Deferred Outflows of Resources | 4,722,000            | 2,310,000            |
| Liabilities                    | 9,428,000            | 5,278,000            |
| Deferred Inflows of Resources  | 1,332,000            | 1,739,000            |
| Net Position:                  |                      |                      |
| Investment in Capital Assets   | 15,364,000           | 15,788,000           |
| Unrestricted                   | 18,599,000           | 16,471,000           |
| Total net position             | <u>\$ 33,963,000</u> | <u>\$ 32,259,000</u> |

# Changes in Net Position

|                          | 2023                | 2022                |
|--------------------------|---------------------|---------------------|
| Operating revenue        | \$ 7,958,000        | \$ 7,402,000        |
| Less: Operating expenses | (10,741,000)        | (6,456,000)         |
| Nonoperating revenues    | 4,487,000           | 3,329,000           |
| Changes in Net Position  | <u>\$ 1,704,000</u> | <u>\$ 4,275,000</u> |



# KEY PENSION AND OPEB INFORMATION

# Net Pension Liability

|  | 2023                | 2022              |
|--|---------------------|-------------------|
| Plan Total Pension Liability             | \$ 26,778,000       | \$ 26,599,000     |
| Plan Fiduciary Net Position              | (21,716,000)        | (25,811,000)      |
| Net Pension Liability                    | <u>\$ 5,062,000</u> | <u>\$ 788,000</u> |
| Funding Ratio                            | <u>81%</u>          | <u>97%</u>        |
| Contribution Made During the Fiscal Year | <u>\$ 738,000</u>   | <u>\$ 627,000</u> |

# Net OPEB Liability

|  | 2023                | 2022                |
|--|---------------------|---------------------|
| Plan Total OPEB Liability                | \$ 5,850,000        | \$ 5,970,000        |
| Plan Fiduciary Net Position              | (2,302,000)         | (2,224,000)         |
| Net OPEB Liability                       | <u>\$ 3,548,000</u> | <u>\$ 3,746,000</u> |
| Funding Ratio                            | <u>39%</u>          | <u>37%</u>          |
| Contribution Made During the Fiscal Year | <u>\$ 328,000</u>   | <u>\$ 314,000</u>   |

# AUDIT RESULTS

# Audit Results

- **Financial Statements**
  - Unmodified opinion
    - Financial Statements are fairly presented in all material respects
    - Significant accounting policies have been consistently applied
    - Estimates are reasonable
    - Disclosures are properly reflected in the financial statements
- **AU-C 265, *Communicating Internal Control Related Matters Identified in an Audit***
  - None Reported



**HQ - ORANGE COUNTY**

200 E. Sandpointe Avenue  
Suite 600  
Santa Ana, CA 92707

**SAN DIEGO**

4660 La Jolla Village Drive  
Suite 100  
San Diego, CA 92122

**SACRAMENTO**

1511 Corporate Way  
Suite 220  
Sacramento, CA 95831

**WALNUT CREEK**

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Suite 290  
Walnut Creek, CA 94596

**LAS VEGAS**

1980 Festival Plaza Drive  
Suite 300  
Las Vegas, NV 89134

**PHOENIX**

2 N. Central Avenue  
Suite 1800  
Phoenix, AZ 85004

**MEMORANDUM**

**DATE:** November 15, 2023  
**TO:** Board of Law Library Trustees  
**FROM:** Marcelino Juarez, Finance Manager  
**VIA:** Sandra Levin, Executive Director  
**RE:** Review of 1<sup>st</sup> Quarter FY24 Performance as Compared to Budget

Staff is pleased to report year-to-date, overall, favorable financial results for the 1<sup>st</sup> quarter of fiscal year 2023-24. The 1<sup>st</sup> quarter financial statements are provided concurrently as a separate item on the Consent Agenda. Details and explanations of significant items are provided below.

**Income**

Court fees – Staff was conservative in its 1<sup>st</sup> quarter budget as a result of continued uncertainties created by COVID-19 and we therefore exceeded budget expectations for 1<sup>st</sup> quarter. However, the 9% favorable variance must be tempered by uncertainties surrounding the overall state of the economy. Nevertheless, this is welcome news as we head into the next quarter.

As a side note, staff is pleased to see court fees increased 18% over last fiscal year’s 1<sup>st</sup> quarter. To us, this indicates at least stability and the possibility that we are slowly inching back up towards pre-COVID19 figures.

| Month | 2022-23   | 2023-24   | \$ Diff. | % Diff. |
|-------|-----------|-----------|----------|---------|
|       | Actual    | Actual    |          |         |
| Jul   | 582,558   | 673,890   | 91,332   | 16%     |
| Aug   | 559,688   | 663,044   | 103,357  | 18%     |
| Sep   | 640,432   | 765,961   | 125,530  | 20%     |
|       | 1,782,677 | 2,102,896 | 320,219  | 18%     |

Parking – No parking revenue was budgeted in FY2024 as result of the shutdown in early August 2022 and none was received.

Library Services – Library services have been slowly stabilizing. Revenue from room rental and copy center have exceeded budget expectations. The 12% unfavorable variance is simply a timing variance as the sponsorship funds for course registration are delayed.

Interest – Although it is a relatively small line item, interest revenue through the County is exceeding budget expectations. The annual accrued earning rate has increased from 2% at this time last year, to 3.83% as of 9/30/2023. This, along with an increased cash balance (from State one-time funding), have allowed us to be over budget by almost 60%.



### **Expense**

Staff – The 11% favorable variance in staff expense (salaries and benefits) is primarily due to continued vacancies and delays in hiring as a result of the current labor market.

Electronic Resource Subscriptions (ERS) – Staff expects the current 4.2% favorable variance to diminish as the year progresses.

Library Materials – Staff expects the 6.3% favorable variance to diminish as the year progresses and more purchases are approved.

Facilities – Overall purchases in facilities are on target and meeting budget expectations. The 6.8% favorable variance is expected to diminish as the year progresses.

Technology & Data –At the moment, we are 34% under budget primarily due to lower than expected software and hardware costs, but we have also yet to spend funds allocated to services in this category. Staff expects to be on budget later in the year.

Professional Development – The 5.3% favorable variance is primarily due to lower than expected AALL registration costs due to a grant.

Communications & Marketing – The favorable variance is primarily due to delays in one-time funding project costs. Staff expects this to diminish as the year progresses.

Professional Services - The favorable variance is primarily due to delays in one-time funding project costs. Staff expects this to diminish as the year progresses.

Depreciation – Overall depreciation expense is on target and meeting budget expectations.

Investment Gain (Loss) – The favorable variance in the Library’s Zero-Coupon Treasury Bill investment reflects only the value that would be realized if sold before maturity. It is a result of the market stabilization despite financial uncertainties created by COVID-19 and other world events. This gain is hypothetical as sales are not recommended at this time. Nonetheless, the full value is assured if held until maturity date.

Extraordinary Income – As a result of another successful campaign by CCCLL, the State allocated approximately \$1M to county law libraries in California from its budget to back-fill court fee to offset the lost filing fee revenue anticipated to result from the expansion of eligibility for fee waivers. Of this amount, LA Law Library received \$231K.

Extraordinary Expense – There is no extraordinary expense budgeted for FY2024.

### **Summary**

Overall, staff is pleased with this quarter’s results. As the year progresses, staff will continue to provide the Board monthly updates. Staff welcomes the Board’s comments and suggestions regarding any areas of this report.





| FY 2022-23<br>YTD Actual | FY 2023-24 Q1 Results |        |                 |              |
|--------------------------|-----------------------|--------|-----------------|--------------|
|                          | Budget                | Actual | \$ Fav<br>(Unf) | % Fav<br>(-) |

**Summary:**

**Income**

|                          |                  |                  |                  |                |              |
|--------------------------|------------------|------------------|------------------|----------------|--------------|
| L.A. Superior Court Fees | 1,782,677        | 1,929,172        | 2,102,896        | 173,724        | 9.0%         |
| Interest                 | 45,196           | 99,188           | 155,016          | 55,829         | 56.3%        |
| Parking                  | 50,425           | 0                | 0                | 0              | 0.0%         |
| Library Services         | 99,043           | 117,799          | 103,132          | (14,667)       | -12.5%       |
| <b>Total Income</b>      | <b>1,977,341</b> | <b>2,146,159</b> | <b>2,361,044</b> | <b>214,885</b> | <b>10.0%</b> |

**Expense**

|  |                  |                  |                  |                |              |
|--|------------------|------------------|------------------|----------------|--------------|
| Staff (payroll + benefits)                 | 1,511,844        | 1,702,571        | 1,512,338        | 190,233        | 11.2%        |
| Electronic Resource Subscriptions          | 134,759          | 147,040          | 140,848          | 6,193          | 4.2%         |
| Library Materials                          | 406,898          | 442,293          | 414,358          | 27,936         | 6.3%         |
| Library Materials Transferred to<br>Assets | (406,898)        | (442,293)        | (414,358)        | (27,936)       | 6.3%         |
| Facilities                                 | 232,862          | 292,246          | 272,261          | 19,985         | 6.8%         |
| Technology & Data                          | 38,111           | 82,548           | 33,676           | 28,338         | 34.3%        |
| General                                    | 18,120           | 19,898           | 18,559           | 1,339          | 6.7%         |
| Professional Development                   | 10,318           | 14,185           | 13,427           | 758            | 5.3%         |
| Communications & Marketing                 | 532              | 28,590           | 64               | 28,526         | 99.8%        |
| Travel & Entertainment                     | 24               | 89               | 44               | 45             | 50.5%        |
| Professional Services                      | 15,255           | 33,527           | 9,502            | 24,025         | 71.7%        |
| Depreciation                               | 601,761          | 582,411          | 578,591          | 3,819          | 0.7%         |
| <b>Total Expenses</b>                      | <b>2,563,585</b> | <b>2,903,105</b> | <b>2,579,311</b> | <b>323,795</b> | <b>11.2%</b> |

**Net Income (Loss)**

|   |                  |                  |               |                |               |
|---|------------------|------------------|---------------|----------------|---------------|
| Investment Gain (Loss) <sup>1</sup>                 | (6,246)          | 2,500            | 70,280        | 67,780         | 2711.2%       |
| Extraordinary Income                                | 0                | 0                | 231,510       | 231,510        | 0.0%          |
| Extraordinary Expense                               | 100,000          | 0                | 0             | 0              | 0.0%          |
| <b>Net Income Including Extraordinary<br/>Items</b> | <b>(692,490)</b> | <b>(754,446)</b> | <b>83,523</b> | <b>837,970</b> | <b>111.1%</b> |

**Capitalized Expenditures**

|  |   |        |   |        |        |
|--|---|--------|---|--------|--------|
|  | 0 | 29,000 | 0 | 29,000 | 100.0% |
|--|---|--------|---|--------|--------|

| FY 2022-23<br>YTD<br>Actual | FY 2023-24 YTD |        |                 |              |
|-----------------------------|----------------|--------|-----------------|--------------|
|                             | Budget         | Actual | \$ Fav<br>(Unf) | % Fav<br>(-) |

**Summary:**

**Income**

|                          |                  |                  |                  |                |              |
|--------------------------|------------------|------------------|------------------|----------------|--------------|
| L.A. Superior Court Fees | 1,782,677        | 1,929,172        | 2,102,896        | 173,724        | 9.0%         |
| Interest                 | 45,196           | 99,188           | 155,016          | 55,829         | 56.3%        |
| Parking                  | 50,425           | 0                | 0                | 0              | 0.0%         |
| Library Services         | 99,043           | 117,799          | 103,132          | (14,667)       | -12.5%       |
| <b>Total Income</b>      | <b>1,977,341</b> | <b>2,146,159</b> | <b>2,361,044</b> | <b>214,885</b> | <b>10.0%</b> |

**Expense**

|                                   |           |           |           |         |       |
|-----------------------------------|-----------|-----------|-----------|---------|-------|
| Staff (payroll + benefits)        | 1,511,844 | 1,702,571 | 1,512,338 | 190,233 | 11.2% |
| Electronic Resource Subscriptions | 134,759   | 147,040   | 140,848   | 6,193   | 4.2%  |
| Library Materials                 | 406,898   | 442,293   | 414,358   | 27,936  | 6.3%  |



|  |                  |                  |                  |                |               |
|--|------------------|------------------|------------------|----------------|---------------|
| Library Materials Transferred to Assets  | (406,898)        | (442,293)        | (414,358)        | (27,936)       | 6.3%          |
| Facilities                               | 232,862          | 292,246          | 272,261          | 19,985         | 6.8%          |
| Technology & Data                        | 38,111           | 82,548           | 33,676           | 28,338         | 34.3%         |
| General                                  | 18,120           | 19,898           | 18,559           | 1,339          | 6.7%          |
| Professional Development                 | 10,318           | 14,185           | 13,427           | 758            | 5.3%          |
| Communications & Marketing               | 532              | 28,590           | 64               | 28,526         | 99.8%         |
| Travel & Entertainment                   | 24               | 89               | 44               | 45             | 50.5%         |
| Professional Services                    | 15,255           | 33,527           | 9,502            | 24,025         | 71.7%         |
| Depreciation                             | 601,761          | 582,411          | 578,591          | 3,819          | 0.7%          |
| Total Expenses                           | 2,563,585        | 2,903,105        | 2,579,311        | 323,795        | 11.2%         |
| <b>Net Income (Loss)</b>                 | <b>(586,244)</b> | <b>(756,946)</b> | <b>(218,267)</b> | <b>538,680</b> | <b>71.2%</b>  |
| Investment Gain (Loss) <sup>1</sup>      | (6,246)          | 2,500            | 70,280           | 67,780         | 2711.2%       |
| Extraordinary Income                     | 0                | 0                | 231,510          | 231,510        | 0.0%          |
| Extraordinary Expense                    | 100,000          | 0                | 0                | 0              | 0.0%          |
| Net Income Including Extraordinary Items | (692,490)        | (754,446)        | 83,523           | 837,970        | 111.1%        |
| <b>Capitalized Expenditures</b>          | <b>0</b>         | <b>29,000</b>    | <b>0</b>         | <b>29,000</b>  | <b>100.0%</b> |



**MEMORANDUM**

**DATE:** November 15, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director  
Janine Liebert, Director, Public & Legal Education

**RE:** Review and Acceptance of Pro Bono Week After-Report

**INTRODUCTION AND SUMMARY**

This is an informational item only and no action by the Board is required.

As you are aware, during the National Pro Bono Celebration, LA Law Library hosted its 12th annual Pro Bono Week (PBW) Celebration from October 23 through October 28, 2023 as an online and in-person event. The week was both challenging and exciting for the Law Library and our patrons as we adapted formats, outreach and content to adapt to evolving circumstances. We consider the week to have been an enormous success! This report summarizes the activities and provides some perspective on the week-long effort.

Questions and comments from the Board are welcome.

**VISION AND MISSION**

The Law Library’s vision and mission statements call for the Library to be a “vibrant community education center in Los Angeles County,” “a leader in providing public access to legal knowledge” and “a navigator facilitating access to the legal system.” Each year presents new and unique challenges to achieving those goals. Many partner organizations have not resumed in-person workshops and clinics. The lingering effects of the pandemic still limit access for some patrons, while other were eager to engage in person. In order to maximize access to the services and resources, Staff adopted the ambitious approach of providing three different types of events: in person; live online; and pre-recorded. Moreover, the programming adjusted to current community needs, targeting new and timely topics, as described below. In total, there were 60+ important programs!

In short, the Pro Bono Week team once again pulled off an impressive week that publicly and effectively implemented the Library’s goals providing useful and timely information to a broad segment of the legal community and general public.

**GENERAL STATISTICS**

Although we do not have the ability to track service statistics in detail because of the large number of events and providers participating, some very basic statistics about the week are:

More than 45 different live events, classes and programs throughout the week;



More than 65 different subject areas covered;  
More than 5 new video recordings created, more than 30 video recordings posted during Pro Bono Week and more than 10 recorded that are being posted to our website for ongoing use;  
More than 40 legal aid and social service providers participating;  
More than 50 different social media postings about the events;  
More than 500+ new organizations and followers shared and posted on their social media platforms;  
More than 200 online calendars promoted PBW events;  
More than 1250 pre-registrations for events;  
More than 1000 attendees at events  
In addition, the Pro Bono Week website was visited more than 2200 times by 130 different cities across the world. Los Angeles had the most hits with 43.72%. Long Beach and Pasadena were the next highest audiences.

### **CLASSES AND PROGRAMS**

As we continue to face the challenges of the pandemic, the Library chose to make the amazing resources of Pro Bono Week available in different formats to fit the needs of our patrons and the realities of COVID-19. Depending on the nature of the topic and the likely need for audience participation, some classes were produced as live, interactive Zoom sessions, while others were recorded ahead of time and made available as “on-demand” recordings. For topics and audiences where the digital divide looms large or where hand-on assistance is vital, the Library offered in-person classes, as well.

The live on-line sessions featured real-time Q&A with the presenters through Zoom’s text Q&A feature, which saw heavy use for many classes. All class attendees, at live, recorded and in-person sessions, received written instructional materials in electronic format to assist in their understanding and allow them to take the next step in addressing their legal issue. In total, Pro Bono Week featured 24 live Zoom, 18 in-person and 15 new on-demand programs (in addition to our regular, impressive catalog of on-demand videos). Recordings of nearly all Zoom classes, and some in-person sessions, will continue to be made available after Pro Bono Week. (See attached list of partnering organizations.)

Once again, Pro Bono Week featured “Ask a Lawyer” sessions, a format developed by the Library during the pandemic, in which an attorney or panel of attorneys answer individual patron questions live via Zoom. This allows a large number of patrons to receive invaluable information on the basics of their legal situation, in a relatively short period of time, maximizing volunteer and staff time to help as many people as possible. The sessions are moderated by two staff members, one of whom manages the queue of questions and reads them aloud to the attorney(s), while another refers patrons to online, library and partner resources via chat so they can take the next step with their legal problem based on the attorney’s input. Each session is limited to a particular topic. Topics covered during Pro Bono Week included landlord-tenant law, probate and estate planning, child custody, support & visitation and criminal law. Patron feedback from these sessions was very positive.

*In-Person Classes:* Pro Bono Week offered 18 on-site, in-person classes, workshops, and clinics, as the library seeks to find a balance between in-person and online classes, workshops, and clinics. We selected classes for in-person format based on the topic and likely audience, keeping in mind the persistent “digital divide” that has significantly



affected many of our patrons during the pandemic, as well as the degree of hands-on, in-person assistance likely to be needed. Classes taught on-site included: two classes for petitioners seeking to become a court-appointed conservator; an internally taught class on legal writing for laypeople, a know-your-rights class on special education law and back-to-back classes on civil appeals.

*Community Connections:* Our Community Connections program participated in Pro Bono Week for the first time this year. Our Community Resource Specialist taught a Tech Tutorial two weeks ahead of Pro Bono Week for those who wished to participate in Zoom classes during the week but did not know how. Participants received assistance setting up an email and practicing registering for and participating in Zoom classes at LA Law Library. During the week, there was a Resume Workshop where the Community Resource Specialist helped patrons seeking employment to create or update their resume. In collaboration with the Housing Rights Center, there was also a two-part class on tips and tools when searching and applying for Affordable Housing in LA County. This class was well attended and resulted in many follow up meetings between patrons and the Community Resource Specialist.

*COVID-19 Related Topics:* In order to accommodate and serve as many people as possible during the pandemic, staff worked to develop a wide range of classes with special emphasis on topics in high demand due to the effects of COVID-19, such as landlord-tenant law, restraining orders for protection and challenges faced by renters in securing affordable housing. Many of the classes held covered specific topics of need for Law Library patrons and the general public; certain subjects – such as housing rights – were addressed in as many as nine separate classes.

Multiple classes were also held on the subjects of: dealing with debt; divorce, families, and children; civil appeals; starting a business; probate and estate planning; and, representing yourself in court. New offerings included classes on legal writing for laypeople, finding affordable housing and special education rights.

Other programming presented internally or by existing partners included the appellate self-help series, classes from the internally taught Civil Lawsuit Basics and Business Series and how-to classes on writs, enforcing custody and visitation orders (taught by a Los Angeles Superior Court judge), and adult name changes. Four on-demand classes were taught in Spanish.

The week also featured LAFLA's clinic providing assistance with criminal record expungement and Public Counsel's clinic providing one-on-one counseling on debt and bankruptcy.

*Current Events and Hot Topics:* Highlighted current interest classes included a discussion on LA Mayor Karen Bass' We Are LA pro bono project, presented by attorneys from the Legal Aid Foundation of Los Angeles, Neighborhood Legal Services of Los Angeles, Bet Tzedek and Inner City Law Center and the first in-person meeting of the Law Library's book discussion group since early 2020.

Librarian Katie O'Laughlin facilitated the book discussion, which participants attended in-person as well as on Zoom. The group continued exploring the 2023 theme of environmental justice and climate related topics with a discussion of *Dawn at Mineral King Valley: The Sierra Club, The Disney Company, and the Rise of Environmental Law*,



by Daniel Selmi, who attended the discussion in person! Professor Selmi has an extensive background in environmental law and appellate practice and is the author of two of the “bibles” in environmental law practice, ***State Environmental Law Practice*** (West Publishing) and ***California Environmental Law and Land Use Practice*** (LexisNexis Co.) ***Dawn at Mineral King Valley*** tells the gripping story of the battle to develop the pristine Mineral King Valley (which is nestled in the Sierra Nevada mountains bordering Sequoia National Park) into a ski resort/recreational park. It is a fascinating story and Prof. Selmi shared stories about how he came to write the book, the impact of the lawsuit on environmental law and practice, the evolution of the Sierra Club and much more. The discussion group again drew participants from the legal community, including law librarians from both Loyola and UCLA law schools, a past LALL Beacon of Justice honoree, as well as members of the public.

*Lawyers in the Library:* Volunteer attorneys from Lawyers in the Library – which was originally an in-person program but had been converted to a remote service via internet and phone during the pandemic – were on-site on Friday to provide 15-20 minute consultations with members of the public. Between the on-site Lawyers in the Library session and ongoing phone consultations in October, more than 103 patrons were provided consultations. Family law, probate, landlord/tenant and real estate were the most heavily requested topics.

#### **MINIMUM CONTINUING LEGAL EDUCATION (MCLE)**

For attorneys and paralegals, Pro Bono Week featured 9.5 hours of free, live online MCLE classes and an additional 1.0 hour of free, in-person MCLE, all of which provided practical training in how to represent pro bono clients. This credit hour total represented a new Pro Bono Week record for the amount of free training provided to volunteer attorneys and those interested in pro bono. Subjects covered included providing disaster assistance, providing eviction defense, counseling on debt and bankruptcy, immigration remedies for undocumented immigrants, procedures for appealing SSI and SSDI benefit reductions and setting up guardianships for minors whose parents cannot or will not care for them. Sessions enjoyed strong attendance by attorneys and many members of the general public attended as well. All sessions will continue to be made available as on-demand recordings eligible for MCLE credit through the Library website.

#### **MEDIA AND OUTREACH**

Over 300 on-line calendars across Southern California, statewide and nationally announced LA Law Library’s Pro Bono Week events.

Due to the continuing and growing relationship with the courts, the Executive Office of the court sent e-packets of flyers to all of the courthouses throughout the county, and courthouses were encouraged to post them wherever there was foot traffic. Packets of printed flyers were sent to over 200 independent, city and county libraries who promoted via their Circulation and Reference/Information desks, community bulletin boards and curbside pick-up. In total more than 6000 individual and multi-class flyers were printed and disseminated.

Over 3000 shares, likes and followers happened across our social media platforms. Including by our colleagues at:



- Multiple elected officials from throughout Los Angeles County who share our posts
- Multiple law libraries, including Alameda, Riverside, and San Diego and public libraries, from throughout the United States who shared our posts.
- Multiple public and academic libraries throughout the state and across the county shared and liked our posts.

This year we saw substantial growth within our social media platforms. From early promotion across all platforms, we saw a steady increase in weekly class registrations. During the promotional period of Pro Bono Week we had over 1200 views on our Instagram stories, 150+ engagement on our Facebook posts, and over 2000 organic shares to our audience. The total engagement audience reached from social media was over 75,000 people locally and statewide.

Examples of Promotional Links:

<https://www.eventbrite.com/cc/pro-bono-week-2022-1170699>

<https://www.discoverlosangeles.com/event/2022/10/24/la-law-library-pro-bono-week-2022>

<https://downtownla.com/do/la-law-library-pro-bono-week-2022>

<https://twitter.com/lalawlibrary?lang=en>

<https://www.instagram.com/lalawlibrary/?hl=en>

<https://www.theeastsiderla.com/>

<https://abc7.com/community/calendar/>

<https://ktla.com/#/>

<https://elclasificado.com/losangeles>

### **LOGISTICS**

The Facilities Department handled setup for the in-person programs. Much of this was accomplished the Friday before Pro Bono Week. The Training Center did require reconfigurations between Tuesday and Wednesday.

Piece by Piece, a non-profit dedicated to helping and empowering residents who have experienced homelessness, did a showing of artwork in the Reading Room throughout the week and conducted a mosaic workshop on Friday. There was also a vaccination clinic from 9 AM to 1 PM on Friday presented by 986 Pharmacy, in coordination with the Los Angeles County Department of Public Health on Friday – offering vaccines for COVID-19, flu, and Monkey Pox. These required setup, and removal afterwards, of awnings, tables and chairs outside the main front entrance to the Law Library and within the Law Library.



Directional signs were placed as needed to direct patrons to the proper location. The large banner on the railing at the front of the Library facing 1<sup>st</sup> Street was hung well in advance of Pro Bono Week. Signage for Friday's Lawyers in the Library was also well-established and was used again for this event.

The Facilities Department also coordinated the planning and placement of lunches and beverages provided for attorneys and volunteers as needed throughout the week.

### TECHNOLOGY

Pro Bono Week technology needs this year followed the same model used last year. A hybrid environment brought content to remote patrons via the Internet as well as reaching live audiences with technology setups in the main reading room, training center and 70's alcove. This year the Information Technology team set up computer laptops, projectors, screens, video capture equipment and audio equipment in the main reading room, and a zoom setup for a hybrid book discussion giving the book author the opportunity to talk face-to-face with attendees onsite and remotely. We created a 2023 Pro Bono Week master calendar to organize event entries using Outlook, which was shared by staff. We created a studio room that was used for live-streams for speakers. Our small IT team set up and supported all of the technology for these efforts.

In order to make virtual classes a reality our IT staff devised a way to enable our presenters to record their presentations in a video format they could send to us so we could edit them and make them available via our website during PBW (adding LALL-specific introductions, website links and other pertinent information). IT staff worked onsite and remotely to provide technology support for our end users. We also hosted 25 Zoom classes and recorded the majority of the sessions to be viewed "on-demand" from our website later. In the Main Branch IT recorded 1 in person session. Nearly 50 videos were created and/or edited by IT Staff to be uploaded and viewed online including PBW class videos, and on-demand and promotional library introduction videos.

In order to facilitate collaborative resources such as remote file sharing and video broadcasting, the library utilized the third-party services of Dropbox, Vimeo and Zoom. Dropbox was used as a repository for large files received from presenters to be shared with LALL staff. IT staff scanned all incoming files for potential viruses before their final placement online. Vimeo was used as a broadcasting platform for our video content, a service similar to YouTube but with added content control and without random advertising. Two zoom accounts were used to host the 25 webinars scheduled throughout PBW week, some of which ran at the same time.

We were able to provide closed captioning for our hearing-impaired patrons in all Zoom presentations this year. We utilized a computer speech recognition service instead of human translation services so the cost to provide this greater access was greatly reduced.

### WEBSITE AND PRINT MATERIALS

As in the past, this year's website was broken into the following sections:

- Live Zoom Classes
- In-Person
- On-Demand





- Frequently Asked Questions (FAQ)
- Downloads
- Partners
- Contact Us

The listings for live Zoom presentations as well as on-demand classes had short descriptions visible, enticing the public to look more closely. If they clicked on the “Read More” button, an in-depth version of the description was then displayed, including presenter information, as well as a button allowing them to register for the class by transferring them to our main website. The site can still be seen at: <http://probonoweek.lalawlibrary.org/>.

The flyer this year underwent a redesign from previous years. New images were added to keep the flyer public-friendly and inviting. The back of the flyer featured a listing by subject area of all Live Zoom and In Person classes as well as the On-Demand classes that the public could access anytime during the week. Adding the categories this way also provided patrons an in depth look at the variety of programs we offer.

#### **CONCLUSION**

Pro Bono Week was a tremendous success, due to the hard work of nearly every employee at LA Law Library as well as dozens of volunteers.

#### **RECOMMENDATION**

Staff is not requesting any action at this time, but please do not hesitate to ask any questions or make any suggestions.



**QUOTES FROM PRESENTERS AND VOLUNTEERS ABOUT THEIR EXPERIENCES**

It was a pleasure to participate in the PRO BONO WEEK. Looking forward to continuing our collaboration with the Law Library.

Thank you so much for giving us space to discuss the Tenant Power Toolkit during Pro Bono Week!

Thank YOU for hosting and helping our efforts to get pro bono involvement.

Thank you very much! It was a great experience. We'll see you next year.

Thank you again to you and your team for hosting us Tuesday evening!

Thank you so much, it's been a real joy volunteering this year.

Thank you for hosting today's training!

Great to be part of it!

**QUOTES FROM PATRONS AND CLIENTS ABOUT THEIR EXPERIENCES**

I've learned more today as a pro se in the last 60 minutes than the last 365 days.

180° difference. I went from being confused and pessimistic to hopeful and optimistic.

It is very helpful because I do not have the resources to have a private consultation.

The instructor was very knowledgeable and she made the class interesting and informative. I have been working as an interpreter for LA Superior Court for 38 going on 39 years, in spite of all my experience I really got a lot of very valuable information today. Thanks for a great class.

Good explanations of main points! Examples were effective and the presenter did well to connect library resources to different parts of IRAC process. Answers to questions were clear and precise.

She is an excellent instructor. I enjoyed the class tremendously. I learned a great deal about the appeal process from her. I like to attend future classes here. She deserves an A+ in my book.

Excellent information. Thank you for everything. Everyone was kind. Thank you.

It gives me more security and more confidence in being able to decide for my next court day.

It covered everything and my husband and I are very grateful to everyone involved.



The instructor is incredible, and calming. She is very patient, kind, clear, but also humorous.

This was a great class. I gained so much important information and a referral.

Helped me with guidelines and also providing locations of other services in case I will need them.

Thank you for letting me know I have good possibilities on my side. I would like to thank you for your professionalism and kindness.

I am very grateful to have this kind of program because it really helps to resolve legal problems.

Cleared up some uncertainty in the process and gave useful information to proceed.

It was a great experience because things that we thought were impossible are possible.

More positive and motivated to seek appropriate solutions for the incident in question.

Grateful. Reassuring. Helpful. Gives peace knowing people out there who want to help.

I am hopeful that I might be headed in the right direction. I feel seen and heard.

Positive, motivating, and encouraging providing tools and info to help.

I feel encouraged to move forward with my case.

I feel more knowledgeable and relaxed knowing what to do and what will come.

Very empowering.

A ton of bricks lifted off my shoulders.

Helpful and restored hope.



**RENEWING PARTNERS, PARTICIPANTS AND COLLABORATORS**

Bet Tzedek Legal Services  
California Court of Appeal-2<sup>nd</sup> District of Appeal  
Colantuono, Highsmith & Whatley, PC  
Community Legal Aid SoCal  
Erin Kapczynski  
Frank Ricker, Attorney at Law  
Gordon Legal Group  
Heart L.A.  
Housing Rights Center (HRC)  
Inner City Law Center  
Katz & Associates  
Kimball, Tirey & St. John LLP  
LACBA Access to Justice Committee  
LA County Library  
Los Angeles Public Library  
LA Superior Court  
Law Offices of James W. Holchin  
Law Offices of Kathleen M. O'Connor  
Law Office of Bryan Hathorn  
Law Office of Michelle C. Hopkins  
Law Office of Patricia J. Erb  
Law Office of Roberta Ponce  
Learning Rights Law Center  
Legal Aid Foundation of Los Angeles (LAFLA)  
Los Angeles Center for Law and Justice  
Los Angeles County Bar Association (LACBA) Veterans Legal Services Project  
Los Angeles Incubator Consortium (LAIC)  
Maria E. Hall, Attorney at Law  
Neighborhood Legal Services of Los Angeles County (NLSLA)  
Pacific Asian Consortium in Employment (PACE Business)  
Piece by Piece  
Public Counsel  
Rorie Law  
The Conservatorship Center  
The Law Office of Zak Fisher

**NEW PARTICIPANTS AND COLLABORATIONS**

BASTA, Inc.  
Latham Watkins  
Law Office of Fritzie Galliani  
Legal Allies  
Tenant Power Toolkit  
We Are LA  
Wright Legal Group



**Staff Presentation Regarding Remote Location  
Update**

**Presented by Senior Librarian Linda Heichman**

**November 15, 2023**