

AGENDA

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

REGULAR BOARD MEETING

Wednesday, December 20, 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 lanaic.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 November 15, 2023 Regular Board Meeting
- 3.2 Review of October Financials and List of November Checks and Warrants

4.0 DISCUSSION ITEMS

- 4.1 Update Regarding Elevator Retrofit Project
- 4.2 Update and Overview of "Your Life, Your Plan" Access to Justice Commission Project
- 4.3 Community Connections Program 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

- 6.1 Update Regarding State Budget
- 6.2 Transition Update

7.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, January 24, 2024 at 4:30p.m.

POSTED DECEMBER 14, 2023 @ 4:50PM

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.**

November 15, 2023

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, November 15, 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 Mark Juhas
Judge Michelle Williams Court
Judge Laura Seigle
Judge Rosa Fregoso
Judge Michael Stern

Trustees Absent: Susan Steinhauser, Esquire
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

President Juhas determined a quorum to be present, convened the meeting at 12:18pm and thereafter presided. Judge Michelle Williams Court arrived at 12:21pm. 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 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

President Juhas requested a motion to approve the Consent Calendar. So moved by Trustee Seigle, seconded by Trustee Fregoso. The motion was unanimously approved, 5 – 0.

4.0 DISCUSSION ITEMS

4.1 Review and Acceptance of FY 2023 Audit

Marcelino Juarez introduced Auditor Frances Kuo, at which point she discussed the audit process. ED Levin discussed LALL's parking structure, and the long term costs to repair or replace. President Juhas requested a motion to approve agenda item 4.1. So moved by Trustee Court, seconded by Trustee Seigle. The motion was unanimously approved, 5 – 0.

4.2 Review of 1st Quarter FY24 Performance as Compared to Budget

Marcelino Juarez discussed LALL budget. Trustee Seigle asked about how funds are invested. ED Levin explained how limited we are in our ability to invest and the outlines of the current investment plan. President Juhas recommended bringing in the investment advisor for new board members to gain a better understanding.

4.3 Review and Acceptance of Pro Bono Week After-Report

Janine Liebert presented her report to the Board. Pro Bono week 2023 was very successful. Janine attributed the increase in efficiency to team meetings, and to being more deliberate with programming. There were fewer programs this year, but with better attendance. There were a record number of MCLE's at Pro Bono Week 2023.

4.4 Staff Report: Remote Location Update

Linda Heichman presented her report to the Board. Office hours have resumed at partner public libraries in Pasadena, Santa Monica, and Van Nuys. Torrance and Long Beach branches continue to be active. Other locations will be resuming activities soon. ED Levin discussed how branch assistants are assigned to specific locations, and how library associates go between libraries and spend at least one day a week at main branch.

5.0 AGENDA BUILDING

No new items were requested. .

6.0 EXECUTIVE DIRECTOR REPORT

ED Levin discussed the progress in the transition to the Law Library's new ED Katherine Chew.

7.0 **ADJOURNMENT**

There being no further business to come before the Board the meeting was adjourned at 1:13pm. The next Regular Meeting of the Board of Law Library Trustees is currently scheduled for Wednesday, December 20, 2023 at 12:15pm.

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

Los Angeles County Law Library

Balance Sheet

As of October 31, 2023

(Provisional and subject to year-end audit adjustments)

	6/30/2023	10/31/2023	YTD
Assets			
Current assets			
Cash and cash equivalents	16,275,850	16,280,696	4,846
Accounts receivable	329,159	81,452	(247,707)
Other receivable	1,367,036	1,334,380	(32,656)
Prepaid expenses	279,523	546,695	267,172
Total current assets	18,251,568	18,243,223	(8,345)
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	6,071,207	6,167,549	96,341
Capital assets, not being depreciated	696,192	696,192	-
Capital assets, being depreciated - net	14,667,364	14,450,354	(217,010)
Total noncurrent assets	21,753,233	21,632,564	(120,669)
Total assets	40,004,801	39,875,787	(129,014)
Deferred Outflows of Resources			
Deferred Outflows of Resources	4,722,167	4,722,167	-
Total assets and deferred outflows of resources	44,726,968	44,597,954	(129,014)
Liabilities			
Current Liabilities			
Accounts payable	330,706	91,569	(239,137)
Other current liabilities	-	-	-
Payroll liabilities	10,834	13,644	2,810
Total current liabilities	341,540	105,213	(236,327)
Noncurrent Liabilities			
Accrued sick and vacation liability	279,625	271,634	(7,991)
Borrowers' deposit	203,004	212,259	9,255
OPEB liability	3,547,803	3,581,136	33,333
Net pension liability	5,061,711	5,095,044	33,333
Total noncurrent liabilities	9,092,143	9,160,073	67,930
Total liabilities	9,433,684	9,265,287	(168,397)
Deferred Inflows of Resources			
Deferred Inflows of Resources	1,331,894	1,331,894	-
Total liabilities and Deferred inflows of resources	10,765,578	10,597,181	(168,397)
Net Position			
Invested in capital assets	15,363,556	15,146,545	(217,010)
Unrestricted	18,597,834	18,854,228	256,393
Total net position	33,961,390	34,000,773	39,383
Total liabilities and Deferred inflows of resources and net position	44,726,968	44,597,954	(129,014)

Los Angeles County Law Library
Income Statement for the Period Ending October 31, 2023
(Provisional and subject to year-end audit adjustments)

Oct 2022 Actual	Oct 2023			
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
560,461	617,884	640,808	22,924	3.7%
19,316	32,413	50,168	17,756	54.8%
0	0	0	0	0.0%
50,970	35,313	28,328	(6,985)	-19.8%
630,747	685,609	719,304	33,695	4.9%
351,694	415,267	409,747	5,520	1.3%
54,198	58,458	55,983	2,475	4.2%
145,886	157,700	139,928	17,772	11.3%
(145,886)	(157,700)	(139,928)	(17,772)	11.3%
		0		
83,464	96,957	90,802	6,155	6.3%
6,895	23,636	17,084	6,552	27.7%
15,042	3,701	4,148	(447)	-12.1%
1,214	0	81	(81)	0.0%
0	8,640	2	8,638	100.0%
0	13	0	13	100.0%
17,100	32,789	18,953	13,836	42.2%
200,854	197,457	192,705	4,752	2.4%
730,462	836,919	789,506	(47,413)	-5.7%
(99,715)	(151,310)	(70,201)	81,109	-53.6%
3,139	833	26,061	25,228	3027.3%
3,745,798	0	0	0	0.0%
0	0	0	0	0.0%
3,649,223	(150,476)	(44,140)	106,336	-70.7%
0	901,000	0	901,000	100.0%

Summary:

Income

	FY 2022-23	FY 2023-24 YTD			
	YTD Actual	Budget	Actual	\$ Fav (Unf)	% Fav (-)
L.A. Superior Court Fees	2,343,138	2,547,056	2,743,704	196,648	7.7%
Interest	64,512	131,600	205,185	73,585	55.9%
Parking	50,425	0	0	0	0.0%
Library Services	150,013	153,112	131,460	(21,652)	-14.1%
Total Income	2,608,089	2,831,768	3,080,348	248,580	8.8%

Expense

Staff (payroll + benefits)	1,863,538	2,117,839	1,922,085	195,753	9.2%
Electronic Resource Subscriptions	188,957	205,498	196,831	8,667	4.2%
Library Materials	552,784	599,993	554,286	45,708	7.6%
Library Materials Transferred to Assets	(552,784)	(599,993)	(554,286)	(45,708)	7.6%
Facilities	316,327	389,202	363,063	26,140	6.7%
Technology & Data	45,006	106,184	50,760	31,009	29.2%
General	33,162	23,599	22,707	892	3.8%
Professional Development	11,532	14,185	13,508	677	4.8%
Communications & Marketing	532	37,230	66	37,164	99.8%
Travel & Entertainment	24	102	44	58	56.8%
Professional Services	32,355	66,316	28,455	37,861	57.1%
Depreciation	802,615	779,868	771,296	8,572	1.1%
Total Expenses	3,294,047	3,740,024	3,368,816	371,208	9.9%
Net Income (Loss)	(685,959)	(908,256)	(288,468)	619,788	68.2%

Investment Gain (Loss)¹

Investment Gain (Loss) ¹	(3,107)	3,333	96,341	93,008	2790.2%
Extraordinary Income	3,745,798	0	231,510	231,510	0.0%
Extraordinary Expense	100,000	0	0	0	0.0%
Net Income Including Extraordinary Items	2,956,733	(904,923)	39,383	944,306	104.4%

Capitalized Expenditures

Capitalized Expenditures	0	930,000	0	930,000	100.0%
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Comments

Los Angeles County Law Library
Income Statement for the Period Ending October 31, 2023
(Provisional and subject to year-end audit adjustments)

Oct 2022 Actual	Oct 2023				YTD Actual	FY 2023-24 YTD					Comments	
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (-)			
Detailed Budget:												
Income:												
560,461	617,884	640,808	22,924	3.7%	15 FIN 303300	L.A. Superior Court Fees	2,343,138	2,547,056	2,743,704	196,648	7.7%	More paid court filings
Interest:												
0	0	0	0	0.0%	15 FIN 311000	Interest - LAIF	1,296	1,950	3,514	1,564	80.2%	Better than expected earnings rate.
18,816	32,000	49,166	17,166	53.6%	15 FIN 312000	Interest - General Fund	61,619	128,000	197,624	69,624	54.4%	Better than expected earnings rate.
501	413	1,002	590	142.9%	15 FIN 313000	Interest - Deposit Fund	1,597	1,650	4,047	2,397	145.2%	Better than expected earnings rate.
19,316	32,413	50,168	17,756	54.8%		Subtotal	64,512	131,600	205,185	73,585	55.9%	
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:												
81	33	49	16	47.7%	27 CIRC 330150	Annual Designation Fee	260	440	1,056	616	140.1%	Timing variance. Fee is due before July 1. Firm with large list paid in Aug.
22,778	19,944	19,229	(715)	-3.6%	25 PS 330140	Annual Members Fee	91,418	93,679	79,810	(13,869)	-14.8%	Loss of 1 Platinum Member, other members renewing at lower than expected rate
17,581	5,119	1,738	(3,381)	-66.1%	25 PS 330340	Course Registration	21,620	23,476	9,871	(13,605)	-58.0%	Timing variance in receipt of sponsorship funds.
2,225	2,200	3,065	865	39.3%	27 CIRC 330129	Copy Center	8,826	8,500	13,093	4,593	54.0%	Better than expected revenue, though limited public copier availability.
876	700	859	159	22.7%	27 CIRC 330205	Document Delivery	2,393	2,800	1,845	(955)	-34.1%	Continued free eDelivery provided to patrons.
936	950	2,232	1,282	134.9%	27 CIRC 330210	Fines	5,530	5,450	7,192	1,742	32.0%	Timing variance.
4,714	167	437	271	162.3%	15 FIN 330310	Miscellaneous	16,375	8,167	12,070	3,903	47.8%	Timing variance.
1,516	1,000	338	(663)	-66.3%	39 FAC 330330	Room Rental	1,854	4,000	5,056	1,056	26.4%	Increased Room Rental demand
0	0	180	180	0.0%	23 COL 330350	Book Replacement	990	800	450	(350)	-43.8%	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%	
262	200	201	1	0.5%	15 FIN 330450	Vending	747	800	1,017	217	27.1%	Timing variance.
0	5,000	0	(5,000)	-100.0%	39 FAC 330465	Special Events Income	0	5,000	0	(5,000)	-100.0%	No PBW sponsorship expected this FY.
50,970	35,313	28,328	(6,985)	-19.8%		Subtotal	150,013	153,112	131,460	(21,652)	-14.1%	
630,747	685,609	719,304	33,695	4.9%		Total Income	2,608,089	2,831,768	3,080,348	248,580	8.8%	
Expenses:												
Staff:												
215,821	255,384	227,637	27,748	10.9%	ALL 501000	Salaries (FT)	858,249	1,021,537	911,311	110,227	10.8%	Reflects vacancies and LOA's.
0	(5,108)	0	(5,108)	100.0%	15 FIN 501025	Staff Vacancy Offset (FT)	0	(20,431)	0	(20,431)	100.0%	
13,770	30,503	18,591	11,912	39.1%	ALL 501050	Salaries (PT)	69,637	122,011	74,178	47,833	39.2%	Reflects vacancies and reduced hours.
0	(610)	0	(610)	100.0%	15 FIN 501075	Staff Vacancy Offset (PT)	0	(2,440)	0	(2,440)	100.0%	
13,140	14,866	14,214	652	4.4%	15 FIN 502000	Social Security	61,779	59,465	58,558	907	1.5%	
3,214	4,145	3,415	730	17.6%	15 FIN 503000	Medicare	14,590	16,581	13,786	2,795	16.9%	Reflects vacancies and max annual deduction limits reached by some positions.
23,829	29,693	26,265	3,428	11.5%	15 FIN 511000	Retirement	533,453	517,182	503,424	13,758	2.7%	
8,333	8,333	8,333	0	0.0%	15 FIN 511050	Pension Exp (Actuarial)	33,333	33,333	33,333	0	0.0%	
0	0	0	0	0.0%	15 FIN 511100	Pension Exp (Acctg)	0	0	0	0	0.0%	
50,019	58,300	49,996	8,304	14.2%	15 FIN 512000	Health Insurance	186,802	233,200	204,848	28,352	12.2%	Reflects vacancies.
399	520	420	100	19.2%	15 FIN 513000	Disability Insurance	1,456	2,033	1,663	370	18.2%	Reflects vacancies.
4,929	6,630	5,615	1,015	15.3%	15 FIN 514000	Dental Insurance	20,494	25,920	22,680	3,240	12.5%	Reflects vacancies.
577	770	548	222	28.9%	15 FIN 514500	Vision Insurance	1,991	3,010	2,369	641	21.3%	Reflects vacancies.
175	255	200	55	21.7%	15 FIN 515000	Life Insurance	641	995	767	228	22.9%	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	8,062	8,484	13,814	(5,330)	-62.8%	Includes Chubb \$4K X-Mod adjustment premium refund and State Fund 9015 2022-23 additional premium.
1,321	0	0	0	0.0%	15 FIN 517000	Unemployment Insurance	1,321	2,500	(378)	2,878	115.1%	No UI filed 1Q. Includes previous year UI refunds.
4,912	731	1,234	(503)	-68.8%	ALL 514010	Temporary Employment	33,912	3,024	4,869	(1,845)	-61.0%	Timing variance.
754	0	39,305	(39,305)	0.0%	13 HR 514015	Recruitment	1,150	54,000	39,944	14,056	26.0%	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	33,333	33,333	33,333	0	0.0%	
74	300	245	55	18.3%	15 FIN 518550	TMP	3,019	3,700	1,855	1,846	49.9%	Lower than expected participation.

Los Angeles County Law Library
Income Statement for the Period Ending October 31, 2023
(Provisional and subject to year-end audit adjustments)

Oct 2022	Oct 2023				YTD Actual	FY 2023-24 YTD				Comments
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (-)	
79	100	83	17	17.3%	315	400	1,731	(1,331)	-332.7%	Timing variance.
351,694	415,267	409,747	5,520	1.3%	1,863,538	2,117,839	1,922,085	195,753	9.2%	
125,182	132,000	125,516	6,484	4.9%	Library Materials/Electronic Resources Subscription:					
2,517	2,500	1,186	1,314	52.6%	420,215	437,063	422,873	14,190	3.2%	
867	900	540	360	40.1%	3,546	6,171	5,940	231	3.7%	
0	0	0	0	0.0%	5,621	6,013	3,569	2,444	40.7%	Timing variance.
1,599	3,000	2,109	891	29.7%	0	140	0	140	100.0%	Timing variance
0	1,000	356	644	64.4%	69,517	76,655	74,633	2,022	2.6%	
4,790	5,100	4,008	1,092	21.4%	0	4,000	441	3,559	89.0%	Timing variance.
396	600	786	(186)	-30.9%	21,412	26,759	19,114	7,645	28.6%	Timing variance.
8,947	10,700	3,458	7,242	67.7%	560	4,400	2,713	1,687	38.4%	Timing variance.
1,020	1,100	489	611	55.6%	28,058	31,912	20,783	11,129	34.9%	Timing variance.
252	500	166	334	66.7%	1,692	2,900	1,087	1,813	62.5%	Timing variance.
					1,141	2,880	1,057	1,823	63.3%	Timing variance.
318	300	1,316	(1,016)	-338.6%	1,022	1,100	2,076	(976)	-88.7%	Funds from other New Orders categories can be used to cover overage.
145,886	157,700	139,928	17,772	11.3%	552,784	599,993	554,286	45,708	7.6%	
(145,886)	(157,700)	(139,928)	(17,772)	11.3%	(552,784)	(599,993)	(554,286)	(45,708)	7.6%	
54,198	58,458	55,983	2,475	4.2%	188,957	205,498	196,831	8,667	4.2%	
10,969	5,150	557	4,593	89.2%	Facilities:					
1,965	2,848	1,559	1,289	45.3%	13,029	20,600	2,321	18,279	88.7%	Timing Variance
2,299	2,725	3,766	(1,041)	-38.2%	7,953	9,484	7,632	1,851	19.5%	Higher than usual use of human waste removal service
12,438	12,881	13,418	(537)	-4.2%	5,467	5,750	6,297	(547)	-9.5%	Timing Variance
1,014	1,064	1,065	(1)	-0.1%	50,687	51,523	60,674	(9,151)	-17.8%	Timing Variance
0	3,064	0	3,064	100.0%	3,960	4,156	4,158	(2)	0.0%	
28,977	34,500	34,489	11	0.0%	6,741	15,960	13,777	2,183	13.7%	Timing Variance
12,149	10,687	11,787	(1,100)	-10.3%	118,391	138,000	139,416	(1,416)	-1.0%	
0	1,850	0	1,850	100.0%	47,897	42,747	47,847	(5,100)	-11.9%	Timing variance; includes temp landscaping services
11,745	20,011	22,365	(2,355)	-11.8%	0	7,400	0	7,400	100.0%	See Janitorial Services
426	250	0	250	100.0%	57,031	76,155	73,472	2,683	3.5%	
705	725	528	197	27.2%	426	1,000	1,291	(291)	-29.1%	More room rentals than expected
0	343	0	343	100.0%	2,725	8,220	2,262	5,958	72.5%	Timing Variance
355	550	1,151	(601)	-109.2%	0	1,372	0	1,372	100.0%	Timing Variance
0	0	0	0	0.0%	611	2,200	2,182	18	0.8%	
92	43	37	6	13.8%	0	2,500	0	2,500	100.0%	Timing Variance
330	266	80	186	70.1%	872	1,072	812	260	24.3%	Timing Variance
83,464	96,957	90,802	6,155	6.3%	537	1,064	922	142	13.3%	Timing Variance
					316,327	389,202	363,063	26,140	6.7%	
1,833	1,701	1,513	188	11.1%	Technology:					
2,268	2,336	2,295	41	1.8%	6,015	6,804	3,855	2,949	43.3%	Timing Variance
0	2,800	1,257	1,543	55.1%	10,091	10,393	9,138	1,255	12.1%	Timing Variance
0	1,000	1,097	(97)	-9.7%	0	6,590	1,257	5,333	80.9%	Timing Variance
0	283	108	175	61.9%	1,255	4,200	1,097	3,103	73.9%	Timing Variance
0	5,478	5,366	112	2.0%	0	1,132	108	1,024	90.5%	Timing Variance
1,850	2,125	1,496	629	29.6%	16,762	21,912	21,466	446	2.0%	
0	80	0	80	100.0%	7,216	8,500	6,921	1,579	18.6%	Timing Variance
0	0	0	0	0.0%	0	320	0	320	100.0%	Timing Variance
944	7,833	3,952	3,881	49.6%	0	15,000	0	15,000	100.0%	Timing Variance
6,895	23,636	17,084	6,552	27.7%	3,667	31,333	6,918	24,416	77.9%	Timing Variance
294	583	325	258	44.3%	45,006	106,184	50,760	31,009	29.2%	
835	871	871	0	0.1%	General:					
10,045	0	0	0	0.0%	1,495	2,333	1,316	1,017	43.6%	Timing variance.
0	130	120	10	7.4%	4,534	4,728	4,726	2	0.0%	
0	0	0	0	0.0%	10,045	0	747	(747)	0.0%	
0	0	0	0	0.0%	305	520	313	207	39.9%	August Regular BOT meeting cancelled.
					0	3,000	0	3,000	100.0%	Timing variance

Los Angeles County Law Library
Income Statement for the Period Ending October 31, 2023
(Provisional and subject to year-end audit adjustments)

Oct 2022	Oct 2023				FY 2022-23	FY 2023-24 YTD					Comments			
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (Unf)	YTD Actual	Budget	Actual	\$ Fav (Unf)		% Fav (-)		
808	1,250	188	1,062	84.9%	15	FIN	801335	Supplies - Office	2,417	6,350	1,098	5,252	82.7%	Timing variance
0	0	444	(444)	0.0%	35	CMS	801337	Supplies - Library materials	1,988	2,300	1,850	450	19.5%	Timing variance.
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%	
1,481	0	0	0	0.0%	33	IT	801370	Copy Center Expense	5,161	0	2,603	(2,603)	0.0%	
58	0	140	(140)	0.0%	15	FIN	801375	General - Misc	1,239	750	204	546	72.8%	Timing variance.
1,520	867	1,610	(743)	-85.7%	25	PS	801390	Course Registration	5,150	3,468	9,400	(5,932)	-171.0%	Increased free OTF classes.
0	0	450	(450)	0.0%	17	EXEC	801395	Friends of Law Library	312	0	450	(450)	0.0%	Timing variance.
15,042	3,701	4,148	(447)	-12.1%				Subtotal	33,162	23,599	22,707	892	3.8%	
								Professional Development:						
934	0	0	0	0.0%	ALL	803105	Travel	6,383	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%		
0	0	0	0	0.0%	ALL	803113	Incidental and miscellaneous	0	0	0	0	0.0%		
280	0	6	(6)	0.0%	ALL	803115	Membership dues	1,544	480	361	119	24.8%	Timing variance.	
0	0	75	(75)	0.0%	ALL	803120	Registration fees	3,605	8,335	6,933	1,402	16.8%	Lower than expected AALL registration costs due to grant.	
0	0	0	0	0.0%	ALL	803125	Educational materials	0	0	0	0	0.0%		
1,214	0	81	(81)	0.0%				Subtotal	11,532	14,185	13,508	677	4.8%	
								Communications & Marketing:						
0	5,840	2	5,838	100.0%	37	COM	803205	Services	6	23,710	8	23,702	100.0%	Timing variance; OTF projects on hold.
0	2,500	0	2,500	100.0%	37	COM	803210	Collateral materials	527	10,270	58	10,212	99.4%	Timing variance; OTF projects on hold.
0	300	0	300	100.0%	37	COM	803215	Advertising	0	3,250	0	3,250	100.0%	Timing variance; Bookmarks temporarily on hold.
0	0	0	0	0.0%	37	COM	803220	Trade shows & Outreach	0	0	0	0	0.0%	
0	8,640	2	8,638	100.0%				Subtotal	532	37,230	66	37,164	99.8%	
								Travel & Entertainment						
0	0	0	0	0.0%	ALL	803305	Travel	0	0	0	0	0.0%		
0	0	0	0	0.0%	ALL	803310	Meals	0	0	0	0	0.0%		
0	0	0	0	0.0%	ALL	803315	Entertainment	0	0	0	0	0.0%		
0	13	0	13	100.0%	ALL	803320	Ground transportation & mileage reimb.	24	102	44	58	56.8%	Timing variance.	
0	0	0	0	0.0%	ALL	803325	Incidental travel expenses	0	0	0	0	0.0%		
0	13	0	13	100.0%				Subtotal	24	102	44	58	56.8%	
								Professional Services						
15,000	24,000	17,000	7,000	29.2%	15	FIN	804005	Accounting	17,545	28,660	21,660	7,000	24.4%	Timing variance.
2,100	1,400	1,400	0	0.0%	17	EXEC	804008	Consulting Services	8,400	5,600	5,477	123	2.2%	Includes unbudgeted supplemental services.
0	0	66	(66)	0.0%	17	EXEC	804010	Legal	5,935	0	563	(563)	0.0%	Timing variance.
0	7,389	488	6,902	93.4%	15	FIN	804015	Other	475	32,056	755	31,301	97.6%	Delay in some OTF projects.
17,100	32,789	18,953	13,836	42.2%				Subtotal	32,355	66,316	28,455	37,861	57.1%	
								Depreciation:						
172,079	166,446	165,203	1,243	0.7%	15	FIN	806105	Depreciation - Library Materials	687,202	665,939	661,229	4,710	0.7%	
28,775	31,011	27,502	3,509	11.3%	15	FIN	806110	Depreciation Exp - FF&E	115,413	113,929	110,067	3,862	3.4%	
200,854	197,457	192,705	4,752	2.4%				Subtotal	802,615	779,868	771,296	8,572	1.1%	
730,462	836,919	789,506	47,413	5.7%				Total Expense	3,294,047	3,740,024	3,368,816	371,208	9.9%	
(99,715)	(151,310)	(70,201)	81,109	-53.6%				Net Income Before Extraordinary Items	(685,959)	(908,256)	(288,468)	619,788	68.2%	

Los Angeles County Law Library
Income Statement for the Period Ending October 31, 2023
(Provisional and subject to year-end audit adjustments)

Oct 2022	Oct 2023				FY 2022-23	FY 2023-24 YTD					Comments
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (Unf)	YTD Actual	Budget	Actual	\$ Fav (Unf)	
3,139	833	26,061	25,228	3027.3%	15 FIN 321000 Investment Gain (Loss) ¹	(3,107)	3,333	96,341	93,008	2790.2%	Reflects gains/loss if sold at time of report (before maturity)
3,745,798	0	0	0	0.0%	17 EXEC 401000 Extraordinary Income	3,745,798	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%	
<u>3,649,223</u>	<u>(150,476)</u>	<u>(44,140)</u>	<u>106,336</u>	<u>-70.7%</u>	Net Income Including Extraordinary Items	<u>2,956,733</u>	<u>(904,923)</u>	<u>39,383</u>	<u>944,306</u>	<u>104.4%</u>	
Capital Expenditures:											
0	51,000	0	51,000	100.0%	39 FAC 161100 Furniture / Appliances (>3k)	0	54,000	0	54,000	100.0%	Timing Variance
0	95,000	0	95,000	100.0%	33 TECH 161300 Electronics / Computer Hardware (>3k)	0	115,000	0	115,000	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	755,000	0	755,000	100.0%	39 FAC 164000 Interior Improvements / Alterations (>3k)	0	755,000	0	755,000	100.0%	Timing Variance
0	0	0	0	0.0%	33 TECH 168000 Computer Software	0	6,000	0	6,000	100.0%	Timing Variance
<u>0</u>	<u>901,000</u>	<u>0</u>	<u>(901,000)</u>	<u>-100.0%</u>	Total - Capitalized Expenditures	<u>0</u>	<u>930,000</u>	<u>0</u>	<u>930,000</u>	<u>100.0%</u>	
CalPERS CERBT Trust Fund:											
Beginning Balance						2,200,571					
Administrative Expense						(90)					CalPERS CERBT program cost.
Investment Expense						(66)					Investment management cost.
Unrealized Gain/Loss						(71,294)					Fluctuating market conditions.
Distribution											Distribution from Fund.
Ending Balance						<u>2,129,121</u>					

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

Los Angeles County Law Library

Statement of Cash Flows

As of October 31, 2023

(Provisional and subject to year-end audit adjustments)

	10/31/2023	YTD
Cash flows from operating activities		
L.A. Superior court fees	640,808	2,743,704
Parking fees	-	-
Library services	28,328	131,460
Extraordinary income	-	231,510
(Increase) decrease in accounts receivable	50,665	247,707
(Increase) decrease in other receivable	118,994	32,656
Increase (decrease) in borrowers' deposit	3,395	9,255
Cash received from filing fees and services	842,190	3,396,291
Facilities	(90,802)	(363,063)
Technology	(17,084)	(50,760)
General	(4,148)	(22,707)
Professional development	(81)	(13,508)
Communications & marketing	(2)	(66)
Travel & entertainment	-	(44)
Professional services	(18,953)	(28,455)
Electronic Resource Subscriptions (ERS)	(55,983)	(196,831)
(Increase) decrease in prepaid expenses	46,966	(267,172)
Increase (decrease) in accounts payable	19,938	(239,137)
Increase (decrease) in other liabilities	-	-
Cash payments to suppliers for goods and services	(120,149)	(1,181,744)
Staff (payroll + benefits)	(409,747)	(1,922,085)
Increase (decrease) in payroll liabilities	(803)	2,810
Increase (decrease) in accrued sick and vacation liability	(32)	(7,991)
Increase (decrease) in OPEB liability	8,333	33,333
Increase (decrease) in net pension liability	8,333	33,333
Cash payments to employees for services	(393,916)	(1,860,601)
Contributions received	-	-
Net cash from operating activities	328,125	353,947
Cash flow from capital and related financing activities		
Library materials	(139,928)	(554,286)
Fixed assets	-	-
Capital - Work in Progress (WIP)	-	-
Cash flows from investing activities		
Investment	-	-
Investment earnings	50,168	205,185
Net cash increase (decrease) in cash and cash equivalents	238,365	4,846
Cash and cash equivalents, at beginning of period	16,360,801	16,594,320
Cash and cash equivalents, at end of period	16,599,166	16,599,166
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	(120,370)	(262,143)
Adjustments for noncash effects:		
Depreciation	192,705	771,296
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	50,665	247,707
(Increase) decrease in other receivable	118,994	32,656
(Increase) decrease in prepaid expenses	46,966	(267,172)
Increase (decrease) in accounts payable	19,938	(239,137)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	(803)	2,810
Increase (decrease) in accrued sick and vacation liability	(32)	(7,991)
Increase (decrease) in borrowers' deposit	3,395	9,255
Increase (decrease) in OPEB liability	8,333	33,333
Increase (decrease) in net pension liability	8,333	33,333
Net cash from operating activities	328,125	353,947

LOS ANGELES COUNTY LAW LIBRARY
November 1, 2023 - November 30, 2023 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
November 1	SYNCB AMAZON	BOOKS	73.52	V008192
	SYNCB AMAZON	BOOKS	324.79	V008235
November 2	CDW GOVERNMENT INC	PREPAID EXP	10,391.00	V008178
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	75.95	V008179
	SYNCB AMAZON	BOOKS	201.47	V008193
	SYNCB AMAZON	BOOKS	235.13	V008216
November 3	WOLTERS KLUWER LAW & BUSINESS	BOOKS	852.18	V008158
	LEXISNEXIS MATTHEW BENDER	BOOKS	102.74	V008159
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,625.42	V008160
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	30.83	V008161
	JURIS PUBLISHING INC	BOOKS	55.88	V008162
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,971.66	V008163
	ALM THE LEGAL INTELLIGENCER	BOOKS	448.95	V008164
	PRACTISING LAW INSTITUTE	BOOKS	1,573.81	V008165
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	520.18	V008166
November 4	SYNCB AMAZON	BOOKS	210.75	V008194
November 6	EX LIBRIS USERS OF NORTH AMERICA	MEMBERSHIP	380.00	V008180
November 7	SYNCB AMAZON	BOOKS	549.83	V008195
November 10	STAMPS.COM	DELIVERY & POSTAG	29.99	V008181
November 13	WOLTERS KLUWER LAW & BUSINESS	BOOKS	107.31	V008167
	LEXISNEXIS MATTHEW BENDER	BOOKS	987.77	V008168
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	941.70	V008169
	INGRAM LIBRARY SERVICES	BOOKS	40.81	V008170
	PRACTISING LAW INSTITUTE	BOOKS	758.31	V008171
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	582.76	V008172
	WEST ACADEMIC	BOOKS	127.02	V008173
	THOMSON REUTERS	BOOKS	87,175.91	V008174
	GOBI LIBRARY SOLUTIONS	BOOKS	345.56	V008175
	STAMPS.COM	DELIVERY & POSTAG	300.00	V008182
November 14	BUILDING ELECTRONIC CONTROLS INC	SECURITY	213.75	V008183
	GRAINGER	REPAIRS/MAINT	31.11	V008184
	ISOLVED BENEFIT SERVICES	HR BENEFIT ADMIN	82.69	V008185
	NASA SERVICES	BLDG SVCS	597.65	V008186
	ACCUSOURCEHR, INC	RECRUITMENT	106.49	V008187
	SECURITAS SECURITY	SECURITY	13,446.29	V008188
	THE HOME DEPOT PRO	CLEANING SUPPLIES	3,113.73	V008189

143,620.03

LOS ANGELES COUNTY LAW LIBRARY
November 1, 2023 - November 30, 2023 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
November 15	UPS	DELIVERY & POSTAG	7.09	V008190
	YOURMEMBERSHIP.COM	RECRUITMENT	199.00	V008191
November 17	DOORDASH	BOARD EXP	123.30	V008204
November 17	LEXISNEXIS MATTHEW BENDER	BOOKS	2,140.59	V008196
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,114.93	V008197
	PRACTISING LAW INSTITUTE	BOOKS	285.98	V008198
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,855.76	V008199
	VERSA TAPE	BOOKS	342.44	V008200
	THOMSON REUTERS	BOOKS	4,744.66	V008201
	GOBI LIBRARY SOLUTIONS	BOOKS	1,439.29	V008202
November 27	SECURITAS SECURITY	SECURITY	4,471.42	V008205
November 28	YOURMEMBERSHIP.COM	RECRUITMENT	398.00	V008206
November 28	LEXISNEXIS MATTHEW BENDER	BOOKS	377.84	V008207
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,025.91	V008208
	INGRAM LIBRARY SERVICES	BOOKS	74.30	V008209
	JURIS PUBLISHING INC	BOOKS	181.76	V008210
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	158.50	V008211
	PRACTISING LAW INSTITUTE	BOOKS	531.72	V008212
	CITY OF THOUSAND OAKS	BOOKS	40.59	V008213
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,989.46	V008214
	GOBI LIBRARY SOLUTIONS	BOOKS	779.16	V008215

185,894.64

LOS ANGELES COUNTY LAW LIBRARY
November 1, 2023 - November 30, 2023 (CHECKS)
Account No.: 102004

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
November 14	LA DEPT OF WATER & POWER	ELECTRIC/FIRE	13,417.98	V000201

13,417.98

LOS ANGELES COUNTY LAW LIBRARY
November 1, 2023 - November 30, 2023 (CHECKS)
Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
November 3	LEXISNEXIS CANADA INC	BOOKS	121.13	033022
	WILLIAM S HEIN & CO	BOOKS	1,002.00	033023
November 13	OTTO HARRASSOWITZ	BOOKS	688.41	033024
	LEXISNEXIS CANADA INC	BOOKS	119.98	033025
November 14	AT&T	TELECOM	544.18	033026
	BRCK INC	TELECOM	728.74	033027
	COLANTUONO, HIGHSMITH	LEGAL	65.50	033028
	DIGITAL INSURANCE LLC	CONSULTING	1,400.00	033029
	LANGUAGE PEOPLE INC	OTHER	487.50	033030
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,065.00	033031
	METROLINK	TMP	455.00	033032
	OCLC INC	SOFTWARE MAINT	731.74	033033
November 17	CALIFORNIA CHAMBER OF COMMERCE	BOOKS	354.66	033034
	GAUNT	BOOKS	235.57	033035
	OTTO HARRASSOWITZ	BOOKS	4,151.25	033036
	CALIFORNIA DEPARTMENT OF TAX	USE TAX	614.00	033037
November 27	GUARDIAN	PREPAID EXP	7,827.63	033038
	THE PUN GROUP LLP	ACCOUNTING	5,500.00	033039
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	033040
November 28	QUALITY CODE PUBLISHING	BOOKS	42.00	033041

26,484.29

Update Regarding Elevator Retrofit Project

December 20, 2023

**Update and Overview of “Your Life, Your Plan”
Access to Justice Commission Project**

December 20, 2023

Community Connections Program Update

December 20, 2023

Update Regarding State Budget

December 20, 2023

Transition Update

December 20, 2023