

AGENDA

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

REGULAR BOARD MEETING

Tuesday, November 20, 2012

12:15 P.M.

M. L. LILLIE BUILDING

TRAINING CENTER

301 WEST FIRST STREET

LOS ANGELES, CALIFORNIA 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

A 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. All requests to address the Board must be submitted in person to the Board President prior to the start of the meeting. Public comments will be taken at the beginning of each meeting as Agenda Item 1.0. 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 of any person who disrupts or disturbs the orderly conduct of any Board Meeting.



CALL TO ORDER

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

3.1 Minutes of the October 23, 2012, Regular Board Meeting

4.0 DISCUSSION AND ACTION ITEM 1

Receipt and Acceptance of 2012 Fiscal Year Financial Audit Report.

5.0 DISCUSSION AND ACTION ITEM 2

Approval of Separation Agreement for Marcia J Koslov. Sandra J Levin, General Counsel; Kenneth D Klein, Personnel Committee Chair.

6.0 CLOSED SESSION

6.1 Public Employment (G.C. 54957) Title: Executive Director.

6.2 Conference with legal counsel: Anticipated Litigation. (G.C. 54956.9(b))
Receipt of DFEH Claim from Frank Rodriguez.

6.3 Conference with Labor Negotiator (G.C. 54957.6): Library Negotiator: Ben Goldman, Esq; Marcia Koslov, Executive Director; Patrick O'Leary, Senior Director, Administrative Services. Employee Organization: SIEU, Local 721.

6.4 Reconvene Open Session: Announcement of Action Taken in the Closed Session.

7.0 EXECUTIVE DIRECTOR REPORT

- Financial Update
- Staff Update
- Outreach / Training Update

8.0 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.

9.0 ADJOURNMENT

The next Regular Meeting of the Board of Law Library Trustees scheduled for Tuesday, December 18, 2012.

POSTED FRIDAY, NOVEMBER 16, 2012 @ 12:00 P.M.

POSTED BY EUSTORGIO BARAJAS



AGENDA ITEM 3

CONSENT CALENDAR

**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 23, 2012

The Regular Board Meeting of the Board of Law Library Trustees of Los Angeles County was held on Tuesday, October 23, 2012 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:

Susan Steinhauser, Esquire
Judge Reva Goetz
Judge Ann Jones
Kenneth Klein, Esquire
Judge Luis Lavin
Judge Jan Plum

Trustees Absent:

Judge Mark Juhas

Staff Present:

Marcia J. Koslov, Executive Director

Also Present:

Sandra Levin, Colantuono & Levin, PC
Helen Chu, Bazilio Cobb Associates
Michael DeCastro, Bazilio Cobb Associates

President Steinhauser determined a quorum to be present, convened the meeting at 12:21 p.m. and thereafter presided. Executive Director, Marcia Koslov recorded the Minutes.

1.0 PUBLIC COMMENT

During the three (3) minutes allocated, an individual by the name of Occupy LA commented on the Security personnel.

During the three (3) minutes allocated, Mr. Tut Hayes commented on the “Request to Speak” form, daily newspapers, an English/Spanish dictionary and on ADA access to the Law Library’s main entrance.

During the three (3) minutes allocated, Mr. Frank Rodriguez read a letter he wrote objecting his layoff. President Steinhauser allowed Rodriguez to speak for one (1) additional minute to conclude his remarks.

During the four (4) minutes allocated, Mr. Lee Paradise commented on the Building Envelope Repair & Exterior Restoration Project, ADA access to the Law Library’s main entrance and the Executive Staff.

During the (3) minutes allocated, Ms. Malinda Muller commented on the achievements of Marcia Koslov during her tenure as Executive Director, noting a number of successful programs and services, culminating in the recent Pro Bono week celebration.

2.0 CLOSED SESSION

At 12:45 p.m., President Steinhauser announced that the Board would move into Closed Session. Legal Counsel, Sandra Levin was asked to remain for the closed session.

Trustee Plum left the meeting at 1:30 p.m.

At 1:41 President Steinhauser reconvened the Board in Open Session.

3.0 PRESIDENT’S REPORT

3.1 Announcement of Composition of President’s Executive Director Search Committee.

President Steinhauser appointed Trustee Klein, Trustee Juhas, and Trustee Lavin to the Search Committee. Trustee Klein will chair the Committee.

President Steinhauser asked that Sandra Levin, Legal Counsel, report on actions taken during the Closed Session.

Action 1. Ms. Levin reported that the Board unanimously authorized the Search Committee to hire a search firm at an amount not to exceed 2 to 3 months’ salary of the Executive Director. The Search Committee Chair is authorized to sign any agreement with the search firm.

Action 2. Ms Levin reported that the Board unanimously authorized the Search Committee to prepare a job announcement and brochure and to develop a process for narrowing the field of candidates.

At this time, President Steinhauser moved to Agenda Item 5.

4.0 CONSENT CALENDAR

4.1 Minutes of the October 4, 2012, Special Board Meeting.

President Steinhauser requested a motion to Agenda Item 4.1. Trustee Lavin moved and Trustee Goetz seconded approval of the consent calendar. Unanimously approved, 5-0.

5.0 ACTION ITEM 1

Review and Approval of the 2012 Fiscal Year Financial Audit.

Michael DeCastro, Principal, and Helen Chu, CPA, Cobb Bazilio Associates, presented the draft “Financial Statements and Independent Auditor’s Report for the year ended June 30, 2012.” Mr. DeCastro discussed the findings of the Audit Report and stated that the LA Law Library had received an unqualified opinion. In accordance with Government Auditing Standards, he stated that they are required to report on internal control over financial reporting. Cobb Bazilio found no significant deficiencies or material weaknesses in internal controls and no instances of non-compliance. Among the financial statement highlights for June 30, 2012, were that the findings show that the LA Law Library is in a very strong “total assets to total liabilities” position, with excellent liquidity. The change in net assets resulted in a net increase of approximately \$350,000, resulting primarily from

In conclusion, as Mr DeCastro stated that there were no significant audit adjustments or restatements required during the audit process. There were no disagreements with management or staff and no uncorrected misstatements. No management letter comments were issued.

There being no discussion, President Steinhauser requested a motion to approve Action Item 1. Trustee Jones moved and Trustee Lavin seconded, that the LA Law Library Board of Trustees accept the draft of the 2012 Fiscal Year Financial Statement and Audit as presented by Cobb Bazilio Associates with a final Audit Report to be issued for the November Board meeting. Approved, 5-0.

At this time, President Steinhauser moved back to Agenda Item 4.

6.0 DISCUSSION AND ACTION ITEM 2

The quarterly financial review was tabled.

7.0 EXECUTIVE DIRECTOR REPORT

There were no highlights for the Board at this time.

8.0 AGENDA BUILDING

Trustee Jones requested that the Board conclude their relationship with the Executive Director by the development of a document that sets forth the terms and conditions of separation, including severance, transition, etc. President Steinhauser also requested that the Executive Director create a status memo of current and on-going projects so that there will be a smooth transition for the Board and a new executive director.

9.0 ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 1:50 p.m. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Tuesday, November 20, 2012.

Marcia J Koslov, Executive Director and Secretary
Los Angeles County Law Library Board of Trustees

AGENDA ITEM 4

DISCUSSION AND ACTION ITEM 1

MEMORANDUM

DATE: November 14, 2012
TO: Board of Law Library Trustees
FROM: Marcia J Koslov
RE: Audit Report

At the October 23, 2012 Board of Trustees meeting, Michael DeCastro, Principal and Helen Chu, CPA, Cobb Bazilio Associates, presented an independent audit report for the fiscal year, July 1, 2011 – June 30, 2012.

The Board of Trustees approved the draft as presented. The Audit for Fiscal Year, 2011-2012 has been restated as a final report and is brought to the Board of Trustees for acceptance.

Staff Recommendation:

The LA Law Library Board of Trustees accepts the Financial Statements and Independent Auditor's Report for the Fiscal Year Ended June 30, 2012.



October 10, 2012

To the Board of Trustees of
Los Angeles County Law Library

We have audited the financial statements of the Los Angeles County Law Library (the Law Library) as of and for the year ended June 30, 2012, and have issued our report thereon dated October 10, 2012. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards (and when applicable, Government Auditing Standards)

Our responsibility, as described by professional standards, is to 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 conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Law Library solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

There were no findings regarding significant control deficiencies over financial reporting and material noncompliance noted during our audit.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you on our engagement letter dated June 26, 2012.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Law Library is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2012. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are depreciation. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the Law Library's capital assets are as follows:

Books and reference materials	10 years
Computer equipment	4 years
Furniture, fixtures and other equipment	4-7 years
Building improvements	15 years

We evaluated the key factors and assumptions used to develop estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Law Library's financial statements relate to Note 7, Rare Book Collection.

Prior to fiscal year 2009, the rare book collection was recorded at their 1986 appraisal value of \$1,555,988. The rare book collection consists of historical law books either purchased or collected between 1891 (the year when the Law Library was established) and the 1960's. The Law Library did not retain records that identify each title, the date and acquisition cost of these books. Because the rare book collection is stated at 1986 appraisal values and not at acquisition cost, it does not conform to generally accepted accounting principles. Beginning in Fiscal Year 2009, the Law Library decided to remove the rare book collection from its financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. There are no uncorrected misstatements relating to the Law Library.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Law Library's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated October 10, 2012.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with the Law Library, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that

may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Law Library's auditors.

This report is intended for the information and use of the Board of Trustees, management, others within the Law Library, and the Los Angeles County Board of Supervisors, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Bazilia Cobb Associates

Los Angeles County Law Library

**Financial Statements and Independent Auditor's Report
For the Year Ended June 30, 2012
(With Comparative Totals for 2011)**

BCA

B A Z I L I O C O B B A S S O C I A T E S

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**LOS ANGELES COUNTY LAW LIBRARY
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE TOTALS FOR 2011)**

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Los Angeles County Law Library

We have audited the accompanying statement of net assets of the Los Angeles County Law Library ("the Law Library") as of June 30, 2012 and the related statements of revenues, expenses and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Law Library's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year's summarized comparative information has been derived from the 2011 financial statements and, in our report dated October 6, 2011 we expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Law Library as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2012, on our consideration of the Law Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, as listed in the accompanying table of contents, is not a required part of the Law Library's financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Torrance, CA
October 10, 2012

Bazilio Cobb Associates

LOS ANGELES COUNTY LAW LIBRARY MANAGEMENT'S DISCUSSION AND ANALYSIS

This section is intended to provide the reader of this report with a general overview of the financial activities of the Law Library for the Fiscal Year ended June 30, 2012. The information in this section should be read in conjunction with the accompanying financial statements and footnotes.

FINANCIAL HIGHLIGHTS

Total revenues for the Fiscal Years ended June 30, 2012 and 2011 for the Law Library were \$9,651,455 and \$10,645,130, respectively. Of the total revenue amounts, \$8,386,731 and \$9,357,625 represent portions of filing fees paid by parties in civil cases in the Superior Court of California, County of Los Angeles.

Operating expenses for the years ended June 30, 2012 and 2011 totaled \$9,301,740 and \$9,612,201, respectively.

Depreciable capital assets aggregating \$10,264,834 and \$4,058,237 were acquired during the fiscal years 2012 and 2011.

The Law Library continues to have no long-term debt.

HIGHLIGHTS OF FISCAL YEAR 2012

During Fiscal Year 2012, the Law Library focused on two specific areas: the facility and reach out into the community, particularly the public library community. In addition, the executive office worked with legal counsel to respond to Board of Trustee interest in the development of Board Bylaws, the completion of an internal financial audit and a review of the rare books.

Following the awarding of the project to Swinerton Builders in June, 2011, the Mildred L Lillie Main Library Building underwent significant repairs to both the roof and the foundation of the building. The Exterior Repair and Rehabilitation project replaced the roof and the below grade waterproofing of the original library building. Reconstruction of the south and east grounds of the library included replacement of the drainage system and irrigation system, a fully ADA compliant walkway and stairs to the entrance of the library, the use of drought tolerant plants in keeping with the City's desire for native desert plants, and new lighting and signage. In addition, the building was painted with an elastomeric paint to ensure waterproofing on the entire building.

The Reference & Research staff responded to 46,761 requests for information 32,540 of which were received at the Reference Desk. 10,288 requests were received by phone; 2,665 were email or live-chat; and 290 were letter requests. There were also 833 Foreign & International requests for information, 145 of which were web based. In January, 2012 the Library instituted new

LOS ANGELES COUNTY LAW LIBRARY MANAGEMENT'S DISCUSSION AND ANALYSIS

borrower rules as well as self-check in for computer use in the library. The Library circulated more than 13,000 volumes; Document Delivery responded to 1,387 requests; and the Main Library Copy Center produced nearly 345,000 copies.

The Programs & Partnership team continued to expand services to lawyers practicing solo & in small firms, to public libraries and to self-represented litigants. The Members Program grew to over 220 members of the Bar. They established a series of in-service training programs for public librarians and subsequently provided training for more than 270 public librarians. P&P staff and the Executive Director participated as speakers or attendees at state and national programs on equal justice and on self-represented litigants. An eight-month review of the branch and partnership locations resulted in an in-depth report presented to the Board of Trustees in April, 2012.

The Administrative Services Team added a Senior Director, who managed the completion of an internal financial audit. In conjunction with the Library's Information Services Team, Administrative Services implemented both an online timekeeping and a human resources information system that included payroll and benefit information. The Administrative team developed an Accounting Policies and Procedures Manual documenting the library's fiscal policies, financial controls, and accounting procedures. An in-depth review of the Employee Handbook, begun in FY 2012, will culminate in a new edition in mid FY 2013.

The Law Library's Information Services Team continued an aggressive scanning process, digitizing more than 2 million pages of California Supreme Court and Court of Appeal briefs. The Law Library upgraded the technology for the key-card access system and the entry/exit of the elevators as well the security book-gate systems. The web site was visited by more than 81,500 visitors in FY 2012; 30% of the visitors were from outside the United States. The average number of daily visits was 559 with an average visit duration of 20 minutes.

More than 300,000 print volumes were relabeled in the Library of Congress classification scheme, and those volumes were shifted into their newly identified shelving location. This brought the reclassification/relocation project to approximately 60% completion.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: 1) Management's Discussion and Analysis and, 2) the Basic Financial Statements composed of four components: a) statement of net assets, b) statement of revenues, expenses and change in net assets, c) statement of cash flows, and d) notes to the financial statements.

LOS ANGELES COUNTY LAW LIBRARY MANAGEMENT'S DISCUSSION AND ANALYSIS

Statement of Net Assets

The statement of net assets presents information on all the Law Library's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Law Library is improving or deteriorating. The statement of net assets can be found on page 9.

Statement of Revenues, Expenses and Change in Net Assets

This statement presents information on the Law Library's revenues and expenses with the difference being the change in net assets during the year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. The statement of revenues, expenses and changes in net assets can be found on page 10.

Statement of Cash Flows

This statement presents detailed information on the Law Library's three main sources and uses of funds which are classified as from operating, financing and investing activities. The statement of cash flows can be found on page 11.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the statement of net assets, statement of revenues, expenses and change in net assets and statement of cash flows. The notes to the financial statements can be found on pages 12 through 22 of this report.

FINANCIAL ANALYSIS

The following table presents a condensed statement of net assets:

	<u>2012</u>	<u>2011</u>
Assets		
Current and other assets	\$ 13,051,426	\$ 17,459,709
Capital assets (net)	24,635,695	18,065,335
Total assets	<u>37,687,121</u>	<u>35,525,044</u>
Liabilities and Net Assets		
Current liabilities	1,762,463	293,161
Other liabilities	2,183,082	1,840,022
Total liabilities	<u>3,945,545</u>	<u>2,133,183</u>

**LOS ANGELES COUNTY LAW LIBRARY
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Net assets		
Invested in capital assets, net of related debt	24,635,695	18,065,335
Unrestricted	9,105,881	15,326,526
Total net assets	<u>\$ 33,741,576</u>	<u>\$ 33,391,861</u>

Unrestricted net assets represent that portion of net assets that can be used to finance daily operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Unrestricted net assets of the Law Library posted a decrease in 2012 from \$15,326,525 to \$9,105,881 due primarily from additional capital assets acquired which are moved from unrestricted to invested in capital assets. The condensed statement of revenues, expenses and change in net assets follows:

	<u>2012</u>	<u>2011</u>
Operating Revenues		
Court fees	\$ 8,386,731	\$ 9,357,625
Other operating revenues	1,156,374	1,165,659
Non-operating revenue		
Investment earnings	108,350	121,845
Total revenues	<u>9,651,455</u>	<u>10,645,129</u>
Operating Expenses		
Salaries and benefits	4,557,682	4,441,565
Depreciation	3,171,012	3,057,995
Other operating expenses	1,573,046	2,112,641
Total expenses	<u>9,301,740</u>	<u>9,612,201</u>
Change in net assets	349,715	1,032,928
Net assets		
Net assets at beginning of year	33,391,861	32,358,933
Net assets at end of year	<u>\$ 33,741,576</u>	<u>\$ 33,391,861</u>

The increase in the Law Library's net assets is attributable to containing expenses below generated revenues.

**LOS ANGELES COUNTY LAW LIBRARY
MANAGEMENT'S DISCUSSION AND ANALYSIS**

BUDGETARY HIGHLIGHTS

The comparison of the Fiscal Year 2012 actual results of operations against budget and the explanations of significant variances is presented below:

	Actual	Budget	Variance
Operating Revenues:			
Court fees	\$ 8,386,731	\$ 9,292,752	\$ (906,021)
Other operating revenues	1,156,374	1,193,500	(37,126)
Non-operating revenue:			
Investment earnings	108,350	118,500	(10,150)
Total revenues	9,651,455	10,604,752	(953,297)
Operating Expenses:			
Salaries and benefits	4,557,682	4,539,832	(17,850)
Depreciation	3,171,012	3,171,012	-
Other operating expenses	1,573,046	1,710,400	137,354
Total expenses	9,301,740	9,421,244	119,504
Change in net assets	\$ 349,715	\$ 1,183,508	\$ (833,793)

The actual change in net assets differed from budgetary by \$833,793. Nevertheless, net assets increase by \$349,715. The negative variance in court fees was due to fewer court filings resulting in lower revenue. The negative variance in other operating revenues resulted from a suspension of borrowing fees. Unfavorable financial market conditions reduced investment earnings. The negative variance in salaries and benefits was due to position vacancies and adjustments throughout the year. Other operating costs were below budget primarily because of decisions to reduce spending for outside consultants, book binding, and outreach/marketing.

CAPITAL ASSETS

The Law Library had \$24,635,695 invested in capital assets as of June 30, 2012. The following schedule summarizes capital assets held by the Law Library:

**LOS ANGELES COUNTY LAW LIBRARY
MANAGEMENT'S DISCUSSION AND ANALYSIS**

	<u>Amount</u>
Capital assets, not being depreciated	<u>\$ 580,333</u>
Capital assets, being depreciated and amortized	57,800,123
Accumulated depreciation and amortization	<u>(33,744,761)</u>
Capital assets being depreciated and amortized, net	<u>24,055,362</u>
Total Capital Assets, Net	<u>\$ 24,635,695</u>

Additional information on the Law Library's capital assets can be found in Note 4, page 17.

Contacting the Los Angeles County Law Library's Financial Management

This financial report is designed to provide citizens and other interested parties with a general overview of the Law Library's finances and to demonstrate its accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Los Angeles County Law Library Executive Office at (213) 785-2529.

LOS ANGELES COUNTY LAW LIBRARY
STATEMENT OF NET ASSETS
JUNE 30, 2012
(WITH COMPARATIVE TOTALS FOR 2011)

Assets	2012	2011
Current Assets		
Cash and cash equivalents	\$ 10,788,582	\$ 15,370,010
Accounts receivable	1,590,869	1,616,114
Prepaid expenses and other assets	415,542	242,351
Total current assets	<u>12,794,993</u>	<u>17,228,475</u>
Restricted cash and cash equivalents	256,433	231,234
Capital assets, not being depreciated	580,333	1,103,794
Capital assets, being depreciated – net	24,055,362	16,961,541
Total assets	<u>\$ 37,687,121</u>	<u>\$ 35,525,044</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 1,753,661	\$ 173,968
Other current liabilities	8,802	119,193
Total current liabilities	<u>1,762,463</u>	<u>293,161</u>
Accrued sick and vacation liability	477,661	479,984
Borrowers' deposits	256,433	234,232
OPEB obligation	1,448,988	1,125,806
Total liabilities	<u>3,945,545</u>	<u>2,133,183</u>
Net Assets		
Invested in capital assets, net of related debt	24,635,695	18,065,335
Unrestricted	9,105,881	15,326,526
Total net assets	<u>\$ 33,741,576</u>	<u>\$ 33,391,861</u>

The accompanying notes are an integral part of these financial statements.

LOS ANGELES COUNTY LAW LIBRARY
STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS
YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE TOTALS FOR 2011)

	<u>2012</u>	<u>2011</u>
Operating Revenues		
Court fees	\$ 8,386,731	\$ 9,357,625
Parking fees	718,308	703,988
Contributions	143,000	140,000
Annual fees	87,107	110,288
Copy center and document delivery	105,491	109,530
Other operating revenue	102,468	101,853
Total operating revenues	<u>9,543,105</u>	<u>10,523,284</u>
Operating Expenses		
Salaries and benefits	4,557,682	4,441,565
Depreciation	3,171,012	3,057,995
Services and supplies	921,470	1,427,618
Insurance	285,074	265,871
Utilities	154,018	147,080
Other operating expenses	212,484	272,072
Total operating expenses	<u>9,301,740</u>	<u>9,612,201</u>
Operating income	241,365	911,083
Non-operating revenue		
Investment earnings	108,350	121,845
Change in net assets	<u>349,715</u>	<u>1,032,928</u>
Net assets		
Net assets at beginning of year	33,391,861	32,358,933
Net assets at end of year	<u>\$ 33,741,576</u>	<u>\$ 33,391,861</u>

The accompanying notes are an integral part of these financial statements.

LOS ANGELES COUNTY LAW LIBRARY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE TOTALS FOR 2011)

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities		
Cash received from filing fees and services	\$ 9,425,350	\$ 10,481,711
Cash payments to suppliers for goods and services	(276,935)	(2,268,287)
Cash payments to employees for services	(4,214,621)	(3,823,596)
Contributions received	143,000	140,000
Net cash from operating activities	<u>5,076,794</u>	<u>4,529,828</u>
 Cash flows from capital and related financing activities		
Acquisition of capital assets	(9,741,373)	(4,123,988)
 Cash flows from investing activities		
Investments earnings	<u>108,350</u>	<u>121,845</u>
Net increase in cash and cash equivalents	(4,556,229)	527,685
 Cash and cash equivalents, at beginning of year	<u>15,601,244</u>	<u>15,073,559</u>
 Cash and cash equivalents, end of year	<u>\$ 11,045,015</u>	<u>\$ 15,601,244</u>
 Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	\$ 241,365	\$ 911,083
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation	3,171,012	3,057,995
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	25,246	91,534
(Increase) decrease in prepaid expenses and other assets	(173,191)	(21,126)
Increase (decrease) in accounts payable	1,579,692	(134,521)
Increase (decrease) in other liabilities	(110,391)	15,830
Increase (decrease) in accrued sick and vacation liability	(2,322)	45,694
Increase (decrease) in borrowers' deposits	22,201	6,893
Increase (decrease) in OPEB liability	323,182	556,446
Net cash from operating activities	<u>\$ 5,076,794</u>	<u>\$ 4,529,828</u>

The accompanying notes are an integral part of these financial statements.

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 – ORGANIZATION

The Los Angeles County Law Library (“the Law Library”) was established in 1891 under a California statute of that year. As do other county law libraries in California, it operates under §6300 of the California Business and Professions Code. The Law Library is an independent public agency and is not part of the county government. Its income is derived primarily from a portion of the filing fees paid by parties in civil cases in the Superior Court of California County of Los Angeles. Thus, it is supported by litigants who derive the main benefits from the Law Library, rather than by general tax funds.

The Law Library is governed by the Board of Trustees, which consists of five (5) Superior Court Judges, the Chairman of the Board of Supervisors (or his designee), and one member of the local bar appointed by the Board of Supervisors. The Trustees serve without compensation and meet monthly. The Law Library’s administrative officer is the Library Executive Director and is directly responsible to report to the Law Library’s Board of Trustees. The Library Executive Director also serves as Secretary of the Board.

The Library operates and maintains a central library in downtown Los Angeles, five (5) branches and four (4) public library partnerships throughout the County of Los Angeles. The Law Library provides books, online resources and other reference materials for use by judges and attorneys and is open to the public.

The accompanying financial statements reflect the Law Library’s financial activities. The Law Library has no component units.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Law Library’s financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Law Library’s more significant accounting policies are described below.

Basis of Accounting and Measurement Focus

The Law Library is considered an enterprise fund for financial reporting purposes. The accompanying financial statements have been prepared using the total economic measurement focus and the accrual basis of accounting. Under this basis of accounting and measurement focus, revenues are recognized when they are earned and expenses are recognized when they are incurred.

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Law Library has elected not to apply the option allowed in Paragraph 7 of GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Activities* that is to apply all FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements.

The Law Library’s financial statements are presented in accordance with the provisions of Governmental Accounting Standards Board Statement No. 34 *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities. It requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- *Invested in capital assets, net of related debt* – This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- *Restricted* – This component of net assets consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted net assets* – This component of net assets consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents have been defined as deposits and highly liquid investments with maturity of 90 days or less at the date of purchase. As of June 30, 2012, cash and cash equivalents consist of:

Cash and cash equivalents	\$ 10,788,582
Restricted cash and cash equivalents	256,433
	\$ 11,045,015

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation

Capital assets are recorded at cost. Assets, other than books and reference materials, with acquisition costs of \$3,000 or more are capitalized. Books and reference materials are capitalized regardless of the amount.

The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the Law Library’s capital assets are as follows:

Books and reference materials	10 years
Computer equipment	4 years
Furniture, fixtures and other equipment	4-7 years
Building improvements	15 years

Revenue Recognition

The Law Library’s revenues are recognized on an accrual basis. However, amounts collected from borrowers representing security deposits for their library privileges are reported in the accompanying financial statements as Borrower Deposits.

The Law Library derives its income primarily from a portion of the filing fee charged to parties engaged in civil litigation in the Superior Court of California County of Los Angeles.

Operating Revenues and Non-Operating Revenues

Operating revenues are those revenues that are generated directly from activities of the Law Library. Non-operating revenues are related to investment earnings.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 3 – CASH AND CASH EQUIVALENTS

As of June 30, 2012, cash and cash equivalents are composed of:

Local Agency Investment Fund	\$ 1,331,761
Cash deposited with County Treasurer	9,566,531
Cash on hand and in bank	146,723
	<u>\$ 11,045,015</u>

The Law Library is a voluntary participant in the Local Agency Investment Fund (LAIF), a special fund regulated by the California State Treasury through which each city, district or agency may invest up to \$40 million. As of June 30, 2012, the total market value of LAIF, including accrued interest was approximately \$60.5 billion. The Law Library's proportionate share of that value is \$1.3 million. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty four (24) hours without loss of interest.

In accordance with the Government Code, cash balances of the Law Library are deposited with the County's investment pool and invested by the Los Angeles County Treasurer for the purpose of increasing interest earnings through investments activities. Interest earned on pooled investments is deposited to participating funds based upon each fund's average daily balance during the allocation period.

Statutes authorize the County of Los Angeles to invest pooled investments in obligations of the United States Treasury, federal agencies, municipalities, commercial paper rated A-1 by Standard and Poor's Corporation and P-1 by Moody's Commercial Paper Record, bankers' acceptances, negotiable certificates of deposit, floating rate notes, repurchase agreements and reverse repurchase agreements.

Funds deposited in the Los Angeles County Treasury Pool amounted to \$9,566,531 as of June 30, 2012. Of these amounts, \$256,433 represents restricted cash and cash equivalents relating to deposits received by members of their library privileges.

Interest Rate Risk

Interest rate risk, as defined under Governmental Accounting Standards Board (GASB) Statement No. 40, is the risk that changes in interest rates will adversely affect the fair value of an investment. As of June 30, 2012, the Law Library's funds are held as short-term deposits.

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 3 – CASH AND CASH EQUIVALENTS (Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Included in the LAIF investments are certain derivative securities, or similar products, such as asset-backed securities totaling \$378 million. LAIF's (and the Law Library's) exposure to risk (credit, market or legal) is not currently available.

Concentration of Credit Risk

Under GASB Statement No. 40, concentration of credit risk is the risk of loss attributable to the magnitude of the Law Library's investment in a single issuer. As of June 30, 2012, the Law Library is not exposed to concentration of credit risk.

Custodial Credit Risk

GASB Statement No. 40 defines custodial credit risk as the risk that the Law Library will not be able to (a) recover deposits if the depository financial institution fails, or (b) recover the value of investments or collateral securities that are in the possession of an outside party.

The California Government Code requires California banks and savings and loan associations to secure a local government agency's (agency) deposit by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposit by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits. The agency may waive collateral requirements for deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation.

Deposits are exposed to custodial credit risk if they are uninsured and are either:

- a. Uncollateralized.
- b. Collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the depositor-government's name.

As of June 30, 2012, the Law Library was not exposed to custodial credit risk.

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 – CAPITAL ASSETS

The investment in capital assets consists of the following:

	Balance June 30, 2011	Acquisitions/ Deletions	Balance June 30, 2012
Capital assets, not being depreciated:			
Land	\$ 580,333	\$ -	\$ 580,333
Construction in progress	523,461	(523,461)	-
Total capital assets, not being depreciated	1,103,794	(523,461)	580,333
Capital assets, being depreciated and amortized:			
Building and improvements	5,510,918	6,267,495	11,778,413
Books and reference materials	39,463,854	3,879,820	43,343,674
Furniture, fixtures and other equipment	2,010,429	-	2,010,429
Computer equipment and software	550,088	117,519	667,607
Total capital assets, being depreciated and amortized	47,535,290	10,264,834	57,800,123
Accumulated depreciation and amortization	(30,573,749)	(3,171,012)	(33,744,761)
Capital assets being depreciated and amortized, net	16,961,541	7,093,822	24,055,362
Total capital assets, net	\$ 18,065,335	\$ 6,570,361	\$ 24,635,695

NOTE 5 – RETIREMENT PLAN

The Law Library and its eligible employees contribute to the California Public Employees Retirement System (CalPERS), an agent multi-employer public employee retirement system. CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS act as a common investment and administrative agent for the participating public entities within the State of California. Benefits provisions and all other requirements are established by State statutes within the Public Employee's Retirement Law. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office at 400 P Street, Sacramento, CA 95814.

Participants are required to contribute 8% of their annual covered salary. The Law Library contributes the remaining amounts necessary to fund the benefits for its employees, using the actuarial basis adopted by the CalPERS Board of Administration. For Fiscal Year 2012, the Law Library incurred \$156,880 in pension cost and was required to make \$161,239 in pension contributions as determined by the June 30, 2010 actuarial valuation.

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 5 – RETIREMENT PLAN (Continued)

The following is a summary of the actuarial assumptions and methods:

Actuarial Cost Method	Entry Age Actuarial Cost Method
Amortization Method	Level Percent of Payroll
Average Remaining Period	19 Years as of the Valuation Date
Asset Valuation Method	15 Year Smoothed Market
Actuarial Assumptions	
Investment Rate of Return	7.75% (net of administrative expenses)
Projected Salary Increases	3.55% to 14.45% depending on Age, Service and type of employment
Inflation	3.00%
Payroll Growth	3.25%
Individual Salary Growth	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%.

Three-Year Trend Information for CalPERS

Fiscal Year		Annual Pension Cost (ARC*)		Percentage of ARC* Contributed		Net Pension Obligation
June 30, 2010	\$	-		100%	\$	-
June 30, 2011		33,228		100%		-
June 30, 2012		161,239		97.3%		4,359

* Annual Required Contribution

Required Supplementary Information

The Schedule of Funding Progress below shows the recent history of the risk pool's actuarial value of assets, accrued liability, their relationship, and the relationship of the unfunded liability (UL) to payroll.

Actuarial Valuation Date	Accrued Liabilities (A)	Actuarial Value of Assets (B)	Unfunded Liabilities (UL) [(B)-(A)] (C)	Funded Ratio [(B)/(A)] (D)	Annual Covered Payroll (E)	UL As a % of Payroll [(C)/(E)] (F)
June 30, 2006	912,988,585	787,758,909	125,229,676	86.3%	200,320,145	62.5%
June 30, 2007	1,315,454,361	1,149,247,298	166,207,063	87.4%	289,090,187	57.5%
June 30, 2008	1,537,909,933	1,337,707,835	200,202,098	87.0%	333,307,600	60.1%
June 30, 2009	1,834,424,640	1,493,430,831	340,993,809	81.4%	355,150,151	96.0%
June 30, 2010	1,972,910,641	1,603,482,152	369,428,489	81.3%	352,637,380	104.8%

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 6 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description. The Library offers medical and dental insurance to eligible retirees and their spouses. CalPERS and Guardian, single-employer defined benefit plans, administer the Library’s medical and dental plans, respectively. The Library’s Board of Trustees has the authority to establish and amend benefit provisions for its employees. CalPERS and Guardian issue publicly available annual financial reports that include financial statements and required supplementary information for their benefit plans. Those reports may be obtained through their websites at www.calpers.ca.gov and www.guardianlife.com.

Funding Policy. The contribution requirements of plan members and the Library are established and may be amended by the Board of Trustees. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2012, the Library contributed \$159,000 to the plan for current premiums or approximately 92 percent of total premiums. Plan members receiving benefits contributed \$14,000, or approximately 8 percent of the total premiums, through their required contribution for spouse coverage.

Annual OPEB Cost and Net OPEB Obligation. The Library’s annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Library’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Library’s net OPEB obligation to CalPERS (dollar amounts in thousands):

Annual required contribution	\$ 476,490
Interest on net OPEB obligation	50,661
Adjustment to annual required contribution	(44,978)
Annual OPEB cost (expense)	<u>482,173</u>
Contributions made	(158,991)
Increase in net OPEB obligation	323,182
Net OPEB obligation—beginning of year	<u>1,125,806</u>
Net OPEB obligation—end of year	<u>\$ 1,448,988</u>

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 6 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – (Continued)

The Library’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2012 and the two preceding fiscal years were as follow:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/10	\$ 710,360	19.8%	\$ 569,360
6/30/11	\$ 733,446	24.1%	\$ 1,125,806
6/30/12	\$ 482,173	32.9%	\$ 1,448,988

Funded Status and Funding Progress. As of August 1, 2012, the most recent actuarial valuation date, the plan was partially unfunded. The actuarial accrued liability for benefits was \$4,747,302 which is all unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$3,120,438 and the ratio of the unfunded actuarial accrual liability (UAAL) to the covered payroll was 152 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -- Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
6/30/2008	\$ -	\$ 5,830,000	\$ 5,830,000	0%	\$ 2,380,000	245%
6/30/2012	-	4,747,302	4,747,302	0%	3,120,438	152%

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 6 – OTHER POST EMPLOYMENT BENEFITS (OPEB) – (Continued)

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the August 1, 2012, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 4 percent. Both the interest and trend rates included a 3 percent inflation assumption. The Initial UAAL is being amortized as a level percentage of projected payroll on a 30 year closed basis. Actuarial gains/losses and other sources of AAL are being amortized as a level percentage of projected payroll on a 30 year closed basis.

NOTE 7 – RARE BOOK COLLECTION

Prior to Fiscal Year 2009, the rare book collection was recorded at their 1986 appraisal value of \$1,555,988. The rare book collection consists of historical law books either purchased or collected between 1891 (the year when the Law Library was established) and the 1960's. The Law Library did not retain records that identify each title, the date and acquisition cost of these books. Because the rare book collection is stated at 1986 appraisal values and not at acquisition cost, it does not conform to generally accepted accounting principles. Beginning in Fiscal Year 2009, the Law Library decided to remove the rare book collection from its financial statements.

NOTE 8 – RESTATEMENTS

The amount of other post-employment benefit (OPEB) liabilities, salaries and benefits expenses and net assets for the Fiscal Year 2011 has been re-stated to properly account for OPEB liability.

NOTE 9 - COMPARATIVE FINANCIAL DATA

The amounts shown for 2011 in the accompanying financial statements are included only to provide a basis for comparison with 2012 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

LOS ANGELES COUNTY LAW LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 10 – PENDING LITIGATION

Suit has been filed against the Law Library in Grant v. Board of Trustees of the LA Law Library alleging that the Library violated California Business and Professions Code section 6360 by charging plaintiff and others annual fees in the amount of \$50 to borrow materials from the Law Library. Plaintiff alleged that the \$50 fee is in the excess of the true cost of providing the service of loaning materials to attorneys who reside in the Los Angeles County. The Law Library contends the fees were appropriate and reasonable, denies that it has done anything wrong and denies that any class member has been injured or suffered damages. A settlement was reached in the lawsuit through arms-length negotiations and with the assistance of a judge of the Superior Court. The settlement documents were approved by the court and judgment was entered approving the settlement which required the Law Library to notify members who paid the annual borrower's fee between December 29, 2008 and the date of approval of the settlement of their right to make a claim. Class members may then make a claim for either the return of the \$50 annual borrower's fee paid, or elect to donate the fee to the Law Library. The cost to the Library of the settlement would not exceed \$30,000 in attorney's fees plus refunds claimed, which would not exceed \$60,000 in the aggregate.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees of
Los Angeles County Law Library

We have audited the accompanying basic financial statements of the Los Angeles County Law Library ("the Law Library") as of June 30, 2012, and have issued our report thereon dated, October 10, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Law Library's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Law Library's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Law Library's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Law Library's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the Board of Trustees, management, others within the Law Library, and the Los Angeles County Board of Supervisors, and is not intended to be and should not be used by anyone other than these specified parties.

Torrance, CA
October 10, 2012

Bazilio Cobb Associates

AGENDA ITEM 5

DISCUSSION AND ACTION ITEM 2

**RELEASE AND AGREEMENT
REGARDING SEPARATION FROM EMPLOYMENT**

This Mutual Release and Agreement Regarding Separation from Employment (“Agreement”) is made by and between the Los Angeles County Law Library, hereinafter referred to as “AGENCY” and Marcia Koslov, an individual, hereinafter referred to as “EMPLOYEE” and collectively referred to as “the parties”.

RECITALS

WHEREAS, on June 16, 2005, EMPLOYEE commenced her employment with the AGENCY and subsequently served as the Executive Director for the AGENCY; and

WHEREAS, EMPLOYEE now wishes to separate from her position with AGENCY and has announced her retirement effective December 31, 2012 in a letter dated October 16, 2012; and

WHEREAS, the parties intend for this Agreement to be a full, complete, and final settlement of any and all claims, issues, and demands based on, arising out of, or connected in any way with EMPLOYEE’s employment with AGENCY and to memorialize the obligations of the parties going forward; and

WHEREAS, this Agreement is the product of negotiations between the EMPLOYEE and the AGENCY.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto do hereby agree as follows:

1. Mutual Separation. EMPLOYEE and AGENCY acknowledge that EMPLOYEE has voluntarily retired and mutually agree to end their employment relationship wherein EMPLOYEE shall no longer hold the position of Executive Director for AGENCY effective as of December 31, 2012.
2. Agency Obligations.
 - a. The AGENCY agrees to pay EMPLOYEE a lump sum in the amount of one month of pay per year of employment at the AGENCY, in the gross amount of \$102,000, on January 4, 2013. All payroll and other usual deductions shall be deducted from this lump sum payment.
 - b. AGENCY will also reimburse EMPLOYEE for properly documented employee expenses incurred and submitted prior to December 31, 2012.
 - c. Pursuant to the Personnel Policies applicable to all vested employees, EMPLOYEE is entitled to cash out: 1) any and all accrued vacation leave upon the effective date of separation; and 2) accrued sick leave benefits capped at 362 hours. As of December 31, 2012, it is expected that EMPLOYEE will have accrued vacation leave of 200 hours in the gross amount of \$15,712 and accrued sick leave of 845 hours of which 362 hours would be eligible for payout in the gross amount of \$28,500. EMPLOYEE’s leave payouts shall not exceed these amounts. Moreover,

any leave utilized or applied toward retirement service credit after the effective date of this agreement and prior to separation shall be deducted from EMPLOYEE's accrued leave and the payouts adjusted downward accordingly. All payroll and other usual deductions shall be deducted from these amounts.

3. Waiver of Notice and Appeal. EMPLOYEE waives any and all rights to notice, appeal, hearing, or due process, she may have had, if any, pursuant to the terms of any employment agreement, the AGENCY's personnel policies and procedures, or as a result of federal, state or local law in connection with her employment with AGENCY.

4. Release.
 - a. For and in consideration of the mutual promises and consideration set forth in this Agreement, the sufficiency of which is hereby acknowledged, EMPLOYEE, on behalf of herself and her heirs, successors, assigns, attorneys and agents, hereby knowingly and voluntarily releases and forever discharge the AGENCY, including the Board of the AGENCY, and the AGENCY's officers, officials, attorneys, agents, employees, consultants, contractors, beneficiaries and assigns, (collectively, the "Released Parties") from any and all claims, charges, demands, debts, duties, obligations (except those set forth in this agreement), promises, liabilities, damages, accounts, payments, liens, acts, costs, expenses, sums of money, suits, dues, actions and/or causes of action both in law and in equity, of any kind or nature whatsoever which EMPLOYEE has had or may have had against the AGENCY, whether known or unknown, matured or unmatured, suspected or unsuspected, directly or indirectly related to, based upon, or arising from EMPLOYEE's employment with AGENCY; or concerning or relating to EMPLOYEE's employment and separation from employment from AGENCY; or related to or arising from any act or omission by AGENCY, provided, however that nothing in the General Release or this Agreement shall be construed to be a waiver or release of any right to enforce the terms of this Agreement.
 - b. Such release shall include, without limitation, any claim or right to initiate a complaint, lawsuit, claim or proceeding relating to the terms or conditions of EMPLOYEE's employment or separation from employment under any federal, state or local constitution, law or regulation and including but not limited to actions under the Americans with Disabilities Act, as amended, Section 504 of the Rehabilitation Act of 1973, as amended, Title VII of the Civil Rights Act of 1964, as amended, the Family and Medical Leave Act, as amended, the Age Discrimination in Employment Act, 42 U.S.C. 1983, the California Fair Employment and Housing Act, as amended, the California Family Rights Act, as amended, and any AGENCY policy or memorandum of understanding.
 - c. This release does not release claims that cannot be released as a matter of law, including, but not limited to, EMPLOYEE's right to file a charge with or participate in a charge by the Equal Employment Opportunity Commission, or any other local, state, or federal administrative body or government agency that is authorized to enforce or administer laws related to employment, against AGENCY (with the understanding that any such filing or participation does not give EMPLOYEE the

right to recover any monetary damages against the AGENCY; Employee's release of claims herein bars Employee from recovering such monetary relief from AGENCY). Similarly, such release does not extend to or include any claim for workers compensation benefits for work-related injuries EMPLOYEE is currently entitled to assert and over which the Worker's Compensation Appeals Board has exclusive original jurisdiction pursuant to Labor Code Section 5300. Such release does extend to and include any claim arising under Labor Code Section 132a.

5. Waiver. EMPLOYEE acknowledges that she may hereafter discover facts different from or in addition to those known or believed to be true regarding the subject matter of this Agreement, but agrees that this Agreement shall remain in full force and effect notwithstanding the existence or discovery of any such new or different facts.

EMPLOYEE has read, fully understands, and hereby expressly waives all rights under section 1542 of the Civil Code of California, which provides as follows:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM MUST HAVE MATERIALLY AFFECTED HIS SETTLEMENT WITH THE DEBTOR.

The parties acknowledge that this waiver is an essential term of this Agreement without which, the AGENCY would not have entered into this Agreement.

6. No Claims Filed. EMPLOYEE represents that she has not filed any complaints, claims, grievances or actions against AGENCY, its board members, officers, affiliated entities, employees, agents, attorneys, and representatives of each in any state, federal or local court or agency and covenants not to file any claims (other than claims arising out of the performance of this agreement, and other claims and benefits not subject to waiver by law). Likewise, AGENCY represents that the AGENCY and its representatives have not filed any complaints, claims, grievances or actions against EMPLOYEE, arising from or as a result of EMPLOYEE'S employment with AGENCY.
7. Duty of Cooperation. The parties agree to cooperate with each other and to execute such additional documents, papers and agreements as may be necessary to give effect to this Agreement and accomplish the purposes of this Agreement. Until the effective date of separation, EMPLOYEE shall continue to perform the duties and fulfill the responsibilities of the position of Executive Director and to provide support and assistance in the search for a successor and the transition of all projects and programs. After the effective date of separation and until June 30, 2013, EMPLOYEE agrees to respond to questions and provide reasonable and occasional assistance and cooperation as is requested by the AGENCY to ensure a smooth transition, facilitate the transfer of responsibilities and respond to inquiries concerning pending matters previously handled by EMPLOYEE.
8. Non-disparagement. The parties agree that the separation is amicable and that neither party shall disparage the other's reputation or conduct or make any comments relating to one

another or EMPLOYEE's employment with the AGENCY which are critical, derogatory or may tend to injure the operations or reputation of the other party. The Board of Trustees of the AGENCY will not disparage or impugn the competence, intentions or good standing of EMPLOYEE. EMPLOYEE will not disparage or impugn the competence, intentions or good standing of the AGENCY or any board member, official, agent, or employee of the AGENCY. EMPLOYEE shall issue no press releases regarding the instant Agreement or her separation from employment with AGENCY without mutual agreement as to the content and timing of such press releases. Notwithstanding the foregoing, either party, without further consent of the other, may issue or provide to third parties the press release attached hereto as Exhibit A

9. Return of Property. Prior to December 31, 2012, EMPLOYEE shall deliver to the Board President or her designee any and all AGENCY identification documents, keys and other means of access to all AGENCY facilities, shall return any AGENCY property in her possession and shall retrieve her personal belongings from AGENCY property. Notwithstanding the foregoing, EMPLOYEE shall be entitled to purchase from the AGENCY, at the fair market value as determined by the Senior Director of Administrative Services, the personal electronics (but not any confidential or proprietary data or information contained therein) that EMPLOYEE was provided by the AGENCY and has been using during her employment.
10. Integration. This Agreement is a full, complete, and final settlement of any and all claims, issues, and demands based on, arising out of, or connected in any way with the employment of EMPLOYEE. This Agreement supersedes all prior negotiations, commitments, representations, promises, understandings, statements, or stipulations, oral or written, between EMPLOYEE and the AGENCY or its officers, employees, agents, and attorneys, and constitutes the entire agreement of the parties.
11. Independent Consultation. EMPLOYEE warrants and represents that she enters into this Agreement voluntarily, after having received advice as to her rights and obligations from an attorney of her own choosing, free from fraud, undue influence, coercion, or duress of any kind or has elected to voluntarily not obtain such advice with the full understanding of the repercussions of so doing, and hereby acknowledges signing this Agreement based solely upon the written representations contained herein and not based upon any inducement, promise or representation not expressly stated herein.
12. Binding Nature. This Agreement shall be binding upon the parties, and upon their respective heirs, representatives, executors, administrators, successors and assigns and shall inure to the benefit of each of them, and to their respective heirs, representatives, executors, administrators, successors, and assigns as though they were parties hereto.
13. Waiver; Modification. No provisions of this Agreement may be waived or modified, unless in writing and signed by all the parties.
14. No Admission of Liability. This Agreement is part of a compromise and settlement of potential claims. No action taken by any party, either previously or in connection with the compromise reflected in this Agreement, shall be deemed or construed to be an admission

of the truth or falsity of any matter pertaining to any claim, demand, or cause of action referred to herein or relating to the subject matter of this Agreement, or any acknowledgment by them, or any of them, of any fault or liability to any party or to any person in connection with any matter or thing.

15. Governing Law; Venue; Attorneys Fees. This Agreement shall be interpreted in accordance with the laws of the State of California. Any legal action arising out of this Agreement shall be filed and prosecuted in Los Angeles County Superior Court. Any alternative dispute resolution proceeding arising out of this Agreement shall be heard within Los Angeles County. The prevailing party in any action brought to enforce the terms of this Agreement shall recover all costs and expenses incurred in such action, including reasonable attorney fees actually incurred.
16. Defense of Action. This Agreement may be placed in evidence as a full and complete defense to, and may be used as the basis for an injunction against, any action, suit or other proceeding which may be instituted, prosecuted or attempted in breach of this Agreement.
17. Costs. Except as noted in Paragraphs 4 and 14, each of the parties agrees to bear her or its own expenses, costs and attorney's fees in regards to the events described in the above recitals and in the negotiation and implementation of this Agreement
18. Notice.
 - (a) Notices to AGENCY shall be addressed to Los Angeles County Law Library, ATTN: Executive Director, 301 W. First Street, Los Angeles, CA 90012
With a copy to general counsel: Colantuono & Levin, ATTN: Sandra J. Levin, 300 South Grand Avenue, Suite 2700, Los Angeles, CA 90071-3137
 - (b) Notices to EMPLOYEE shall be addressed to EMPLOYEE at her home address as reflected in the personnel records of the AGENCY or other such address as EMPLOYEE may, from time to time, provide to the AGENCY.
19. Authority. Each of the parties represents that he or she has the authority to bind the party on whose behalf he or she is entering into and signing this agreement.
20. Severability. If any section, or any portion thereof, contained in this agreement is held unconstitutional, invalid or unenforceable by any court of competent jurisdiction, the said ruling shall negate only the applicable section, or portion thereof, and the balance of the agreement shall stand as written and remain in full force and effect and, to that end, the parties agree that the provisions of this agreement are severable
21. Counterparts. This Agreement may be executed in counterparts, and when each party has signed and delivered at least one such counterpart, each counterpart shall be deemed an original; and when taken together with other signed counterparts, shall constitute one agreement, which shall be binding upon and effective as to all parties. Facsimile signatures are to be deemed equivalent to original signatures.

22. Headings. The paragraph headings are not a part of this Agreement and shall have no effect upon the construction or interpretation of any part of this Agreement.
23. Waiver of Age Discrimination Claims. WAIVER OF RIGHTS OR CLAIMS PURSUANT TO TITLE 29 OF THE CODE OF THE LAWS OF THE UNITED STATES OF AMERICA, AND CHAPTER 14, ENTITLED "AGE DISCRIMINATION IN EMPLOYMENT."

EMPLOYEE specifically acknowledges that pursuant to Title 29 of the U.S. Code, entitled "AGE DISCRIMINATION IN EMPLOYMENT," 1) it shall be unlawful for an employer to fail or refuse to hire or to discharge any individual or otherwise discriminate against any individual with respect to her compensation, terms, conditions, or privileges of employment, because of such individual's age; 2) to limit, segregate, or classify employees in any way which would deprive or tend to deprive any individual of employment opportunities or otherwise adversely affect her status as an employee, because of such individual's age; or 3) to reduce the wage rate of any employee in order to comply with said Chapter. EMPLOYEE hereby acknowledges and agrees that this Agreement constitutes a knowing and voluntary waiver of any and all rights or claims that exist or that EMPLOYEE has or may claim to have under the Age Discrimination in Employment Act (ADEA) for acts or omissions up to the date she executes this Agreement. EMPLOYEE acknowledges that:

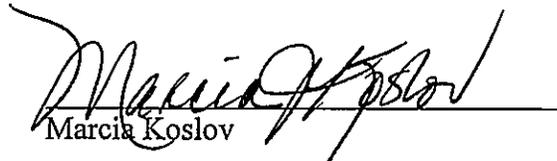
- a. the consideration provided through this Agreement is the sole consideration she will receive from the AGENCY;
- b. she has been and is hereby advised in writing to consult with an attorney prior to signing this Agreement;
- c. she has been provided a full and ample opportunity to study this Agreement, including a period of at least 21 days within which to consider entering into this Agreement;
- d. to the extent that EMPLOYEE takes less than 21 days to consider this Agreement prior to execution, EMPLOYEE acknowledges that she had sufficient time to consider this Agreement with her legal counsel and that she expressly, voluntarily and knowingly waives any additional time;
- e. she is aware of her right to revoke this Agreement at any time within the seven-day period following the date she signs the Agreement, and that the Agreement shall not become enforceable until the seven-day revocation period expires. Notice of revocation must be made in writing and must be received by the AGENCY through the President of the Board of Directors, no later than the seventh day after EMPLOYEE executes this Agreement; and
- f. the effective date of this Agreement is the last date on which all of the following occurs: this Agreement is executed by the AGENCY and EMPLOYEE; the seven-day revocation period has expired without receipt of any revocation; and all of the contingencies noted elsewhere in this Agreement have been met.

g. if EMPLOYEE revokes this Agreement by or before the expiration of the seven-day revocation period, AGENCY's obligations herein shall be terminated.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year set forth below.

Dated: November 16, 2012

EMPLOYEE



Marcia Koslov

AGENCY
Los Angeles County Law Library

Dated: November _____, 2012

By and through the President of the Board of
Directors, Susan Steinhauser, Esq.

APPROVED AS TO FORM:

Sandra J. Levin, General Counsel

EXHIBIT A
PRESS RELEASE

FOR IMMEDIATE RELEASE

Contact:
Douglas Myers
LA Law Library
213-785-2540
dmyers@lalawlibrary.org

Marcia J. Koslov To Retire As Executive Director Of LA Law Library

DATE, Los Angeles, CA – Marcia Koslov, Executive Director of the LA Law Library, has announced that she will retire effective December 31, 2012. LA Law Library's Board of Trustees has commenced a search for a new Executive Director and is currently accepting applications. (Further information and a job announcement can be found at <http://www.lalawlibrary.org>.) Marcia will continue in her current capacity until the end of calendar year 2012.

"Marcia has brought a wealth of experience to her position and over the past seven and a half years, has expanded the Law Library's influence," said Susan Steinhauser, Esq., President, Board of Trustees at the LA Law Library. "During Marcia's tenure, our collections and use of technology have been refined; the services we offer to the public and legal community have grown; and partnerships with public libraries, bar associations and the courts have been built. Most evident, the Law Library has been renovated, both inside and out, to meet the changing demands of the evolving library user."

"As a result, the LA Law Library is well positioned for continued growth as a leader in providing access to legal information throughout Los Angeles County," added Steinhauser. "We express our gratitude for Marcia's years of service and wish her well in her retirement."

Marcia Koslov was appointed to her current position in June 2005. Prior to joining LA Law Library, Marcia served as Deputy Director, University of Texas, Tarleton Law Library; State Law Librarian, Wisconsin State Law Library; and Librarian for the Missouri Supreme Court. She has dedicated her career to strengthening the relevance of law libraries to the legal community and expanding services to the public.

About the LA Law Library

Located in downtown Los Angeles, at 1st Street and Broadway, just steps away from both the Stanley Mosk Courthouse and Clara Shortridge Foltz Criminal Courthouse, LA Law Library is a global leader in providing state-of-the-art legal research and services. With nearly one million volume equivalents of Federal and State materials, a comprehensive California collection and one of the nation's largest foreign and international law collections, LA Law Library is the second largest public law library in the United States. For additional information, visit www.lalawlibrary.org.

AGENDA ITEM 6

CLOSED SESSION

AGENDA ITEM 7

EXECUTIVE DIRECTOR REPORT

FINANCIAL UPDATE

October Financials and List of Checks and Warrants.

STAFF UPDATE

Neel Agrawal joined the Law Library on November 13, as a Reference Librarian, with a specialty in Foreign, International & Comparative Law. Neel holds a MLIS from the University of Washington and a JD from Michigan State University. He was a legal assistant for the ACLU Criminal Law Reform Project, and interned at the UN Library, Legal Branch and the University of Washington School of Law, Gallagher Law Library. Neel has published an extensive number of articles and most recently submitted "Training in FCIL Librarianship for Tomorrow's World," as part of the AALL/LexisNexis Call for Papers (August, 2012).

User pc's have been added to each of the Branch locations. Over the next several weeks, the Branch Assistants will receive supplementary training for the electronic resources now available at the Branch Locations. In a series of training sessions, Linda Heichman Taylor, Programs & Partnerships, Branch Supervisor, will provide hands-on exercises to help the Branch Assistants understand the depth and breadth of material available online. In addition, they will be able to help users formulate basic searches, determine the currency of the information and troubleshoot standard pc problems.

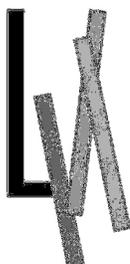
OUTREACH / TRAINING UPDATE

Attached is a summary of the Pro Bono Week programs, held October 18 – 26. The week was an unqualified success. More than 400 lawyers, librarians, and public members participated in the programs, many of whom were first time visitors to the LA Law Library. As a direct result of the series of programs, the Law Library has been asked to participate in and/or host events with LACBA Barristers, LAFLA, Public Counsel and the Inner City Law Center.

Following the successful Pro-Bono Week celebration, the first half of November found Law Library staff extremely busy with outreach/training sessions both inside the Law Library and externally.

Training Classes:

Oct 31. Through her work with the Members Program, **Cathy Lintvedt**, Programs & Partnerships, developed a partnership with the Phi Alpha Delta Law Fraternity, to present a CLE class entitled, "Tips for a Successful Appellate Practice." Guest speaker was Attorney Sharon Arkin, a certified specialist in appellate law. Ms Arkin was named Appellate Attorney of the Year by both California Lawyer magazine and the Consumer Attorneys Association of Los Angeles. Fifteen attorneys attended the class.



Nov 1. At the invitation of Pro Bono Net, the coordinators of the LawHelpCA website, **Janine Liebert** served as a panelist in a webinar series “Librarians and Access to Justice.” Entitled, “Developing Legal Aid-Library Collaborations: Models and Replication Resources,” Janine discussed the partnership models developed by the LA Law Library to collaborate with public libraries and legal aid providers. Presentation materials along with recordings of the webinars are available on Pro Bono Net’s website.

Nov 3. **Linda Heichman Taylor** conducted the first “Para-Legal Lit” program. This new 3-hour course, created by Linda and **Christine Langteau**, was created in response to the growing demand for access to legal information from more than a dozen paralegal schools. The class provides an overview of legal materials as well as hands-on exercises for understanding how to use them. Evaluations from the first participants stated that the information “is going to be a great tool,” that it was an “enjoyable experience” and expressed appreciation for the use of “real life experiences to illustrate points.” Over 30% of 28 attendees signed up for Library cards. This class will become a regular staple in the series of training programs from the LA Law Library. The next class is scheduled for November 15 and will be taught by Christine.

November 6. **Austin Stoub and Linda Heichman Taylor** provided “hands-on” training sessions at our Pasadena Public Library partnership. While Austin taught a public Westlaw training class, Linda led the public librarians and frontline library staff through an overview of the self-help area of the California Courts website, <http://www.courts.ca.gov/self-help>. This new program was developed to help public librarians respond to frequently asked questions in areas such as divorce, child custody, eviction and foreclosure.

November 7. Linda repeated the California Courts’ self-help website training at our Compton Library branch. The session is scheduled for the Van Nuys Public Library on December 6 and has been offered to the Lancaster Public Library partnership.

November 8. **Malinda Muller** presented a workshop, “Legal Reference Basics for Public Librarians” at the Woodland Hills Branch of LAPL. Fourteen librarians attended and learned about credible web resources, community and court based legal services, and how to locate and refer customers to legal aid organizations. The librarians were also introduced to effective legal reference techniques and methods for assisting customers who want to learn about the law and the legal process.

November 8. **Christine Langteau** gave an orientation to the La Law Library to paralegal students from the Los Angeles Trade Tech College. The orientation included an overview of services available at the LA Law Library and provided information about the upcoming Para-Legal Lit class. Several students registered for the class.

November 10. **Christine Langteau** presented a new addition to our public training sessions, “Introduction to Lawsuits in Superior Court.” The class introduced the participants to a step-by-step process of how a lawsuit moves through Superior Court. 30 students attended the course.

November 14. Guest speaker, Jan Raymond, will present an general CLE class on Legislative History and Intent. The course provides an overview of the research process



involved in compiling a legislative history. Primarily focused on California statutes, Jan will also cover California regulations, federal statutes, and regulations and statutory research in other jurisdictions. 15 attorneys attended the class.

November 28. WestlawNext, a continuing popular course, will be provided in two sessions on November 28. The first will be available to members of the Public, the second for Members of the CA State Bar who will earn 1.5 hours of general CLE credit. This hands-on course will review the features available on WestlawNext, including the new search engines, reviewing and filtering options, and the use of KeyCite for checking and updating citations.

Outreach:

November 5. San Marino High School's Mock Trial Team spent the day at the Law Library preparing for their appearance at the Stanley Mosk Courthouse. The 25 students gathered in the Training Center, but used the entire library and front deck for last minute research and to hone their presentations as they prepared for the late afternoon mock trial. Well-known attorney, Mark Geragos, was on-site as their guest speaker.

November 7. SCALL (Southern California Association of Law Libraries) Newsletter editors, Patricia Hart and Tanya Cao, met with Communications Director, **Doug Myers** and me for an in-depth interview on changes within the LA Law Library. Focused on the retrospective conversion /reclassification project and the rehabilitation/repair project, the discussion was followed by a tour of the upper stack area where the relabeling and relocation process was in progress as well as a tour of the outside repairs and changes. The article should be part of the Winter SCALL Newsletter edition.

November 13. President Susan Steinhauser and I met with Alex Johnson, Justice Deputy for Supervisor Mark Ridley-Thomas. During the hour-long meeting, we were able to provide an overview of the services and programs available at the LA Law Library and to respond to questions about current and potential partnerships within the Supervisor's district. Topics of interest included providing constituents with access to legal information in areas such as immigration, probate, and expungement. Potential partnerships with social service agencies, pro bono attorney services and law schools were also raised.



Pro Bono Week Summary

In October, 2012, the LA Law Library launched its first Pro Bono Week Celebration, in conjunction with the American Bar Association's annual celebration that focuses attention on the increased need for pro bono services. Specifically during these challenging economic times, the LA Law Library recognized the need to bring pro bono providers together to highlight their activities and to say "thank you" for the many hours of service committed by the legal community.

The event not only supported the vision of the LA Law Library – to be the leader in providing access to legal information – it was an ideal forum from which to showcase the recently completed rehabilitation / repair project. Initially, we projected that 200 people would visit the LA Law Library during this period. In fact, that projection double to more than 400 people, many of whom were either unaware of the Law Library, or hadn't been into the facility for many years/

The week formed around the SoCal Pro Bono Managers annual luncheon on October 24, 2012, for pro bono providers from the county and local area. Among the 70 attendees were representatives from Bet Tzedek, Legal Aid Foundation of Los Angeles, Christian Legal Aid, Mental Health Advocacy Network and the Inner City Law Center, to name only a few. Dean Erwin Chemerinsky provided the keynote address, followed by an interactive panel.

The remainder of the week included programs developed in conjunction with Public Counsel Law Center, Harriet Buhai Center for Family Law, and the Immigration Advocates Network. Each program exceeded expectations. The Public Counsel Consumer Law Clinic brought lawyers, law school students and the public together for direct assistance. The Harriett Buhai Family Law MCLE attracted 40 attorneys. The CictzenshipWorks.org in-service training for public librarians had more than 65 participants, and the LEXIS MCLE had 20 attorneys attend the session.

The cost for the entire week of meetings, programs and the reception was just over \$10,000. We were able to secure sponsorships and registrations which brought the out-of-pocket costs to approximately \$5500. The total staff time spent on the week included approximately 6 weeks of Communications team time; and approximately 4 ½ weeks of time from Programs and Partnerships team with the vast majority of time spent by Janine Liebert, Self Represented Litigants Librarian, and Malinda Muller, Director, P&P.

We believe that the goodwill, public relations and new business opportunities generated from this week of events, far surpasses the actual dollars spent. As an example, a half-page ad in the Daily Journal is approximately \$4500. Pro Bono Week allowed the LA Law Library to reach out to many of its constituents at one time, to engage the legal community, to earn a reputation as a community venue, and to be recognized as a source for continuing education and sharing knowledge. To capitalize on the momentum, the LA Law Library and several of the partners have already begun conversations about next year's Pro Bono week. In addition, a number of the non-profit groups, as well as LACBA Barristers, have sought partnerships for 2013 events and programs.



Los Angeles Law Library

Balance Sheet as of October 31, 2012

	Jun-12	Oct-12	Change
Assets			
Current Assets			
Cash and cash equivalents	12,353,815	11,732,555	(621,260)
Accounts receivable	50,835	61,399	10,564
Prepaid expenses and other assets	415,542	322,720	(92,822)
Total current assets	12,820,192	12,116,674	(703,518)
Restricted cash and cash equivalents	231,234	261,139	29,905
Capital assets, not being depreciated	580,333	580,333	-
Capital assets, being depreciated - net	24,055,362	23,586,042	(469,320)
Total assets	<u>37,687,122</u>	<u>36,544,188</u>	(1,142,934)
Liabilities and Net Assets			
Current Liabilities			
Accounts payable	1,254,424	198,667	(1,055,757)
Other current liabilities	508,040	453,686	(54,354)
Total current liabilities	1,762,464	652,353	(1,110,111)
Accrued sick and vacation liability	477,661	477,661	-
Borrowers' deposit	256,433	275,132	18,699
OPEB obligation	1,448,988	1,448,988	-
Total liabilities	<u>3,945,546</u>	<u>2,854,134</u>	(1,091,412)
Net assets			
Invested in capital assets, net of related debt	24,635,695	24,166,375	(469,320)
Unrestricted	9,105,880	9,523,679	417,799
Total net assets	<u>33,741,576</u>	<u>33,690,054</u>	(51,522)

Los Angeles Law Library

Income Statement for the Period Ended October 31, 2012

Budget	Month			YTD		
	Actual	\$ Fav (Unf)		Budget	Actual	\$ Fav (Unf)
Income						
651,724	596,239	(55,486)	L.A. Superior Court Fees	2,725,380	2,672,207	(53,174)
5,908	12,700	6,791	Interest	24,583	26,305	1,722
63,569	39,042	(24,526)	Parking	256,883	185,820	(71,063)
153,472	26,346	(127,126)	Library Services ¹	241,099	101,485	(139,614)
<u>874,674</u>	<u>674,327</u>	<u>(200,347)</u>	Total Income	<u>3,247,945</u>	<u>2,985,816</u>	<u>(262,129)</u>
Expense						
330,283	337,357	(7,074)	Personnel	1,393,066	1,332,596	60,470
349,077	215,017	134,060	Library Materials	1,000,663	736,384	264,280
(349,077)	(215,017)	(134,060)	Library Materials Transferred to Assets	(1,000,663)	(736,384)	(264,280)
66,177	56,941	9,236	Occupancy	254,624	274,827	(20,203)
34,255	33,805	450	Supplies & Services	117,383	111,034	6,349
19,332	25,675	(6,344)	Professional Services	64,577	81,494	(16,917)
308,117	311,699	(3,582)	Depreciation	1,220,431	1,237,387	(16,956)
<u>758,163</u>	<u>765,478</u>	<u>(240)</u>	Total Expenses	<u>3,050,081</u>	<u>3,037,338</u>	<u>12,743</u>
<u>116,511</u>	<u>(91,151)</u>	<u>(207,661)</u>	Net Income	<u>197,864</u>	<u>(51,522)</u>	<u>(249,386)</u>
16,649	0	16,649	Extraordinary Expense	40,889	0	40,889
<u>18,083</u>	<u>2,613</u>	<u>15,471</u>	Capitalized Expenditures	<u>149,333</u>	<u>31,683</u>	<u>117,650</u>

¹ The Friends annual contribution of \$120,000 was delayed because of vacation schedules.

Los Angeles Law Library

Income Statement for the Period Ended October 31, 2012

Budget	Month		Account Detail:	YTD		
	Actual	\$ Fav (Unf)		Budget	Actual	\$ Fav (Unf)
Income:						
651,724	596,239	(55,486)	L.A. Superior Court Fees	2,725,380	2,672,207	(53,174)
Interest:						
0	0	0	Interest - LAIF	950	1,190	240
5,700	12,353	6,653	Interest - General Fund	22,800	24,476	1,676
208	346	138	Interest - Deposit Fund	833	639	(194)
5,908	12,700	6,791	Subtotal	24,583	26,305	1,722
63,569	39,042	(24,526)	Parking:	256,883	185,820	(71,063)
Library Services:						
500	1,400	900	Annual Borrowing Fee	7,950	5,000	(2,950)
14,089	7,505	(6,584)	Annual Members Fee	51,990	28,396	(23,594)
750	2,466	1,716	Course Registration	3,000	2,741	(259)
6,250	6,094	(156)	Copy Center	25,000	25,900	900
2,250	1,946	(305)	Document Delivery	9,000	8,966	(34)
3,500	5,730	2,230	Fines	14,000	18,737	4,737
550	213	(337)	Miscellaneous	2,200	655	(1,545)
83	25	(58)	Room Rental	333	7,050	6,717
0	607	607	Book Replacement	625	1,849	1,224
0	0	0	Forfeited Deposits	0	0	0
125,000	0	(125,000)	Friends of Law Library ¹	125,000	0	(125,000)
0	0	0	Grants	0	0	0
500	361	(139)	Vending	2,000	2,192	192
153,472	26,346	(127,126)	Subtotal	241,099	101,485	(139,614)
874,674	674,327	(200,347)	Total Income	3,247,945	2,985,816	(262,129)
Expenses:						
Personnel:						
232,847	243,504	(10,658)	Salaries	1,020,874	972,440	48,434
13,039	13,328	(288)	Social Security	59,301	56,523	2,778
3,260	3,391	(131)	Medicare	14,292	13,546	746
9,688	9,688	0	Retirement	38,752	38,752	0
43,863	45,597	(1,734)	Health Insurance	177,870	180,539	(2,669)
796	349	447	Disability Insurance	3,228	294	2,935
5,311	5,348	(37)	Dental Insurance	19,664	21,013	(1,349)
136	165	(29)	Life Insurance	553	623	(70)
9,353	9,353	0	Workers Compensation Insurance	37,414	37,414	0
11,230	5,850	5,380	Unemployment Insurance	18,030	8,400	9,630
761	785	(24)	Vision Insurance	3,087	3,053	34
0	0	0	Accrued Sick Expense	0	0	0
0	0	0	Accrued Vacation Expense	0	0	0
330,283	337,357	(7,074)	Total - Personnel	1,393,066	1,332,596	60,470

Los Angeles Law Library

Income Statement for the Period Ended October 31, 2012

Budget	Month			YTD		
	Actual	\$ Fav (Unf)		Budget	Actual	\$ Fav (Unf)
Library Materials:						
268,310	140,854	127,455	American Continuations	683,625	474,930	208,695
7,917	4,604	3,313	American New Orders	31,668	24,802	6,866
7,523	58	7,464	Branch Continuations	30,090	25,906	4,184
0	0	0	Branch New Orders	0	0	0
30,500	50,559	(20,059)	Commonwealth Continuations	122,000	130,876	(8,876)
189	0	189	Commonwealth New Orders	757	492	265
16,667	7,761	8,906	Foreign Continuations	66,667	38,626	28,041
1,634	508	1,125	Foreign New Orders	6,534	2,144	4,391
10,813	7,352	3,461	International Continuations	43,252	29,975	13,277
599	790	(191)	International New Orders	2,396	2,173	223
4,844	2,531	2,313	General/Librarianship Continuations	12,835	5,816	7,019
81	0	81	General/Librarianship New Orders	839	644	195
349,077	215,017	134,060	Subtotal	1,000,663	736,384	264,280
(349,077)	(215,017)	(134,060)	Library Materials Transferred to Assets	(1,000,663)	(736,384)	(264,280)
0	0	0	Balance			0
Building Occupancy:						
1,750	111	1,639	Building / Cleaning Supplies	7,000	5,887	1,113
2,333	2,186	147	Building Maintenance	9,333	14,545	(5,212)
1,417	946	471	Building Services	5,667	3,615	2,052
358		(2,707)	Interior Improvements / Alterations	1,433	5,086	(3,653)
	3,065					
9,983	9,727	257	Electric & Water	39,933	45,755	(5,822)
1,226	1,226	0	Elevator Maintenance	(15,096)	4,903	(19,999)
2,650	0	2,650	Heating & Cooling	12,350	14,598	(2,248)
22,887	22,777	110	Insurance	91,548	91,106	441
7,323	0	7,323	Janitorial Services	29,290	23,136	6,154
1,417	0	1,417	Landscaping	5,667	0	5,667
14,833	16,905	(2,072)	Security	67,499	66,195	1,304
66,177	56,941	9,236	Subtotal	254,624	274,827	(20,203)

Los Angeles Law Library

Income Statement for the Period Ended October 31, 2012

Budget	Month			YTD		
	Actual	\$ Fav (Unf)		Budget	Actual	\$ Fav (Unf)
Supplies & Services						
561	412	149	Bank Charges / Other Fees	2,244	2,203	41
600	647	(47)	Bibliographical Services	2,400	2,630	(230)
417	0	417	Binding	1,667	0	1,667
2,519	1,709	810	Computer Services / Licensing	10,076	7,606	2,470
2,000	243	1,757	Continued Education	8,000	4,928	3,072
2,708	1,058	1,651	Copy Center	10,833	5,522	5,311
2,784	388	2,395	Electronics / Computer Hardware	11,134	5,075	6,059
250	0	250	Furniture / Appliances	1,000	0	1,000
3,378	3,456	(78)	Integrated Library System	13,512	13,823	(311)
0	0	0	Membership (Staff)	450	750	(300)
2,206	3,886	(1,680)	Office / Library Supplies	8,825	11,972	(3,147)
3,750	569	3,181	Other / Misc.	(7,000)	779	(7,779)
4,208	10,702	(6,493)	Outreach / Marketing	16,833	14,430	2,403
1,692	686	1,006	Postage / UPS / FedEx	6,767	4,492	2,275
714	670	44	Printing / Reproduction	2,856	2,039	816
1,667	2,760	(1,093)	Reimbursed Expenses	6,667	15,058	(8,392)
600	82	518	Staff Meetings / Activities	2,400	237	2,163
2,410	5,483	(3,073)	Telecommunications	11,553	14,545	(2,991)
1,000	540	460	Transportation Reimbursement	4,000	2,306	1,694
792	515	277	Vending	3,167	2,636	530
<u>34,255</u>	<u>33,805</u>	<u>450</u>	Subtotal	<u>117,383</u>	<u>111,034</u>	<u>6,349</u>
Professional Services						
0	7,500	(7,500)	Accounting	0	7,500	(7,500)
6,582	4,027	2,555	Consulting Services	26,327	18,998	7,329
5,333	13,120	(7,787)	Legal	21,333	41,798	(20,465)
1,500	1,028	472	Payroll / HR Services	6,000	6,872	(872)
4,250	0	4,250	Recruitment Costs	4,250	517	3,733
1,667	0	1,667	Temporary Services	6,667	5,809	857
<u>19,332</u>	<u>25,675</u>	<u>(6,344)</u>	Subtotal	<u>64,577</u>	<u>81,494</u>	<u>(16,917)</u>
Depreciation:						
259,766	258,914	852	Depreciation - Library Materials	1,026,677	1,026,578	99
48,350	52,785	(4,434)	Depreciation - Fixed Assets	193,754	210,809	(17,055)
<u>308,117</u>	<u>311,699</u>	<u>(3,582)</u>	Subtotal	<u>1,220,431</u>	<u>1,237,387</u>	<u>(16,956)</u>
<u>758,163</u>	<u>765,478</u>	<u>(7,315)</u>	Total Expense	<u>3,050,081</u>	<u>3,037,338</u>	<u>12,743</u>
<u>116,511</u>	<u>(91,151)</u>	<u>(207,661)</u>	Net Income	<u>197,864</u>	<u>(51,522)</u>	<u>(249,386)</u>
16,649	0	16,649	Extraordinary Expense	40,889	0	40,889
Capital Expenditures:						
18,083	0	18,083	Furniture / Appliances (>3k)	72,333	0	72,333
0	0	0	Electronics / Computer Hardware (>3k)	10,000	7,539	2,461
0	0	0	Exterior Building Repairs/ Improvements (>3k)	20,000	0	20,000
0	2,613	(2,613)	Interior Improvements / Alterations (>3k)	3,000	8,485	(5,485)
0	0	0	Computer Software	44,000	15,660	28,340
<u>18,083</u>	<u>2,613</u>	<u>15,471</u>	Total - Expenditures	<u>149,333</u>	<u>31,683</u>	<u>117,650</u>

¹ The Friends annual contribution of \$120,000 was delayed because of vacation schedules.

LOS ANGELES COUNTY LAW LIBRARY
October 1, 2012 - October 31, 2012 (CHECKS)
Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 2	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,268.00	024089
	A S PRATT & SONS GROUP	BOOKS	649.00	024090
	BLOOMBERG BNA	BOOKS	177.18	024091
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	776.96	024092
	CASALINI LIBRI	BOOKS	93.14	024093
	CITY OF CHICO	BOOKS	75.00	024094
	COUTTS LIBRARY SERVICES	BOOKS	2,541.86	024095
	DAILY JOURNAL CORPORATION	BOOKS	262.50	024096
	DATA TRACE LEGAL PUBLISHERS	BOOKS	157.95	024097
	EAST VIEW INFORMATION SERVICES INC	BOOKS	73.10	024098
	GAUNT	BOOKS	200.04	024099
	JURIS PUBLISHING INC	BOOKS	193.00	024100
	MUNICIPAL CODE CORPORATION	BOOKS	148.16	024101
	NATIONAL BOOK NETWORK	BOOKS	155.78	024102
	PRACTISING LAW INSTITUTE	BOOKS	830.41	024103
	PROQUEST INFORMATION AND LEARNING	BOOKS	2,748.90	024104
	THOMPSON PUBLISHING GROUP	BOOKS	428.50	024105
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	608.46	024106
	WEST VIRGINIA SECRETARY OF STATE	BOOKS	150.00	024107
October 4	LANGER'S RESTAURANT	BOARD EXP	119.76	024108
	AFFORDABLE LIBRARY PRODUCTS	LIBRARY SUPPL	3,594.00	024109
	AT&T MOBILITY	TELECOM	242.67	024110
	CLEAN SOURCE, INC.	BLDG SUPPL	1,457.77	024111
	FEDEX	POSTAGE	63.67	024112
	KONICA MINOLTA BUSINESS	COPY CTR - LA	20.00	024113
	OFFICE DEPOT	OFFICE/COPY CTR	496.19	024114
	OPTIONS FOR GROWTH	CONSULTING	2,380.00	024115
	SECURITAS SECURITY	SECURITY	6,370.07	024116
	UNITED PARCEL SERVICE	POSTAGE	162.44	024117
	VALLEY WIDE AIR	BLDG MAINT	245.00	024118
	VERIZON	TELECOM	40.54	024119
	WLALA	OUTREACH	500.00	024120
XO COMMUNICATIONS LLC	TELECOM	501.38	024121	
October 8	AMNESTY INTERNATIONAL USA	BOOKS	64.94	024122
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	657.00	024123
	MATTHEW BENDER LEXISNEXIS MATTHEW B	BOOKS	280.96	024124
	BERNAN ASSOCIATES	BOOKS	46.00	024125
	BLOOMBERG BNA	BOOKS	609.60	024126
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	5,727.91	024127
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	3,246.88	024128
	JAMES PUBLISHING INC	BOOKS	156.04	024129
JURIS PUBLISHING INC	BOOKS	370.50	024130	

39,061.26

LOS ANGELES COUNTY LAW LIBRARY
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DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 9	LEGISLATIVE RESEARCH COMMISSION KEN	BOOKS	170.00	024131
	LAW JOURNAL PRESS	BOOKS	376.86	024132
	LEXISNEXIS BUTTERWORTHS	BOOKS	1,845.81	024133
	MISSOURI BAR CLE BOOKS	BOOKS	270.00	024134
	MUNICIPAL CODE CORPORATION	BOOKS	1,151.74	024135
	PAN PACIFICA	BOOKS	370.00	024136
	PRACTISING LAW INSTITUTE	BOOKS	781.47	024137
	SOUTH CAROLINA BAR	BOOKS	582.00	024138
	THOMSON REUTERS	BOOKS	2,743.00	024139
	YBP LIBRARY SERVICES	BOOKS	238.16	024140
October 15	SHANNON AVRIL ATKINS	REFUND	140.00	024141
	LAWRENCE LICHUNG CHANG	REFUND	140.00	024142
	ASHKAN DERAKHSHAN	REFUND	140.00	024143
	BETTY DENISE JOSEPH	REFUND	125.00	024144
	LAW OFF MARTIROS & ALEXANDER	REFUND	400.00	024145
	DEAN KEITH MCADAMS	REFUND	125.00	024146
	JEANNE GRIFFIN MOUNT	REFUND	140.00	024147
	ASHLEY L RUIZ	REFUND	140.00	024148
	LESLIE ELLEN SHEAR	REFUND	50.00	024149
	LOUIS H TREMINIO	REFUND	140.00	024150
DEVIN WEISBERG	REFUND	140.00	024151	
October 17	WOLTERS KLUWER LAW & BUSINESS	BOOKS	590.38	024152
	MATTHEW BENDER LEXISNEXIS MATTHEW B	BOOKS	180.96	024153
	BOOK HOUSE INC	BOOKS	71.47	024154
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	1,290.04	024155
	CARSWELL COMPANY LTD	BOOKS	11.00	024156
	CCH INCORPORATED	BOOKS	167.69	024157
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	574.20	024158
	COUTTS LIBRARY SERVICES	BOOKS	2,060.26	024159
	GAUNT	BOOKS	881.15	024160
	KUBON & SAGNER	BOOKS	50.64	024161
October 17	LEXISNEXIS BUTTERWORTHS	BOOKS	7,221.07	024162
	LUDWIG MAYER LTD	BOOKS	840.00	024163
	NATIONAL BOOK NETWORK	BOOKS	155.88	024164
	SASKATCHEWAN QUEENS PRINTER	BOOKS	102.43	024165
	STATE BAR OF TEXAS	BOOKS	165.00	024166
	LITERATURA DE VIENTOS TROPICALES	BOOKS	75.00	024167
	THOMSON REUTERS	BOOKS	262.84	024168
	ALLANA BUICK & BERS, INC.	BLDG IMPROV	7,046.50	024169
	AT&T	TELECOM	497.54	024170
	CCCLL	REGISTRATION	190.00	024171
COLANTUONO & LEVIN	LEGAL	4,755.00	024172	

77,033.79

LOS ANGELES COUNTY LAW LIBRARY
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DATE	PAYEE	FOR	AMOUNT	CHECK NO.	
October 19	CUMMINS CAL PACIFIC LLC	BLDG MAINT	744.44	024173	
	FEDEX	POSTAGE	106.48	024174	
	COUNTY OF LOS ANGELES	COOLING SVCS	9,329.74	024175	
	KONICA MINOLTA BUSINESS	COPY CTR - LA	353.79	024176	
	L A DEPT WATER & POWER	WATER/SANITATION	908.77	024177	
	LA LAWYERS PHILHARMONIC	OUTREACH	2,500.00	024178	
	LATINA LAWYERS BAR ASSOCIATION	OUTREACH	250.00	024179	
	MASSIMO	OUTREACH	1,522.50	024180	
	RICHARD PACHECO	REIMBURSEMENT	256.77	024181	
	PAN AMERICAN PEST CONTROL CO.	BLDG SVCS	276.00	024182	
	SECURITAS SECURITY	SECURITY	6,433.21	024183	
	SJM INDUSTRIAL RADIO	ELECTRONICS	2,177.18	024184	
	SMITH-EMERY LABORATORIES	BLDG IMPROV	7.00	024185	
	STUDIO 116	OUTREACH	1,000.00	024186	
	TRAK	TEMP SVCS	1,930.83	024187	
	TROLLER MAYER ASSOCIATES, INC	BLDG IMPROV	3,953.00	024188	
	UNITED PARCEL SERVICE	POSTAGE	504.33	024189	
	VALLEY WIDE AIR	SECURITY SYS	7,002.00	024190	
	JOHN SKALICKY	OUTREACH	500.00	024191	
	PETTY CASH FUND	PETTY CASH	305.17	024192	
		AMERICAN BAR ASSOCIATION	BOOKS	558.78	024193
		WOLTERS KLUWER LAW & BUSINESS	BOOKS	768.00	024194
		BERNAN ASSOCIATES	BOOKS	97.00	024195
		BLOOMBERG BNA	BOOKS	162.35	024196
		BRILL	BOOKS	2,160.00	024197
		LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	1,675.84	024198
		DAILY JOURNAL CORPORATION	BOOKS	1,923.22	024199
		EAST VIEW INFORMATION SERVICES INC	BOOKS	41.00	024200
		THOMSON GALE	BOOKS	6,520.99	024201
		JAMES PUBLISHING INC	BOOKS	145.29	024202
		LOS ANGELES BUSINESS JOURNAL	BOOKS	99.95	024203
		LAW REPORTS INTERNATIONAL LTD	BOOKS	363.50	024204
		LAWYERS WEEKLY PUBLICATIONS	BOOKS	249.00	024205
		LEXISNEXIS BUTTERWORTHS	BOOKS	2,017.78	024206
		ESPINOSA MARTIN DE JESUS SANCHEZ ME	BOOKS	370.00	024207
		NATIONAL BOOK NETWORK	BOOKS	1,050.13	024208
		NEUBAUER & ASSOCIATES	BOOKS	50.00	024209
		NATIONAL HOUSING LAW PROJECT	BOOKS	1,022.25	024210
	OXFORD UNIVERSITY PRESS	BOOKS	139.96	024211	
	PARALEGAL TODAY	BOOKS	28.00	024212	
	SASKATCHEWAN QUEENS PRINTER	BOOKS	10.22	024213	
	STATE BAR OF SOUTH DAKOTA	BOOKS	150.00	024214	
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	7,850.02	024215	
	STATE BAR OF WISCONSIN	BOOKS	52.43	024216	

144,179.52

LOS ANGELES COUNTY LAW LIBRARY
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DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 22	WILLIAM S HEIN & CO	BOOKS	323.25	024217
October 23	PETTY CASH FUND	PETTY CASH	354.70	024218
	LANGER'S RESTAURANT	BOARD	109.81	024219
October 26	LEMONADE RESTURANT GROUP	OUTREACH	1,582.31	024220
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	384.00	024221
	BERNAN ASSOCIATES	BOOKS	1,336.60	024222
	GEORGE T BISEL COMPANY	BOOKS	97.83	024223
	CAMBRIDGE UNIVERSITY PRESS	BOOKS	219.34	024224
	CARSWELL COMPANY LTD	BOOKS	438.50	024225
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,645.96	024226
	DA INFORMATION SERVICES PTY LTD	BOOKS	1,044.19	024227
	HAWAII STATE BAR ASSOCIATION	BOOKS	1,010.00	024228
	IMMIGRANT LEGAL RESOURCE CENTER	BOOKS	161.05	024229
	LAW REPORTS INTERNATIONAL LTD	BOOKS	313.75	024230
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	102.50	024231
	NEW JERSEY INSTITUTE FOR CONTINUING	BOOKS	66.00	024232
	PAN PACIFICA	BOOKS	405.00	024233
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	259.37	024234
	PAULA P. HOFFMAN	DENTAL	386.04	024235
October 29	TIME WARNER CABLE	TELECOM	1,200.00	024236
October 30	AT&T MOBILITY	TELECOM	339.59	024237
	BANC OF AMERICA LEASING	COPY CTR	250.61	024238
	BANDWIDTH.COM, INC.	TELECOM	304.12	024239
	BAZILIO COBB ASSOCIATES	ACCOUNTING	7,500.00	024240
	STATE BOARD OF EQUALIZATION	USE TAX	2,115.00	024241
	BRIDGES FILTER SERVICE, INC	BLDG MAINT	685.90	024242
	CONSOLIDATED DISPOSAL SVC	BLDG SVCS	567.51	024243
	DELL MARKETING L.P.	COMP SVCS	6,981.39	024244
	GAYLORD BROS.	LIB SUPPL	1,095.38	024245
	GOURMET COFFEE SERVICE	VENDING	514.54	024246
	GRAINGER	BLDG SUPPL	101.30	024247
	HUTdogs	CONSULTING	1,140.00	024248
	INFINISOURCE INC	PAYROLL/HR	86.25	024249
	COUNTY OF LOS ANGELES	MISC	12.00	024250
	KONICA MINOLTA BUSINESS	COPY CTR	20.00	024251
	MEGAPATH	TELECOM	1,441.00	024252
	METROLINK	TAP	975.50	024253
	OFFICE DEPOT	OFFICE SUPPL	1,448.17	024254
	OMEGA Graphics Printing	PRINT/REPRO	495.90	024255
	PAN AMERICAN PEST CONTROL CO.	BLDG SVCS	178.00	024256

185,225.88

LOS ANGELES COUNTY LAW LIBRARY
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DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	SCHINDLER ELEVATOR CORP.	ELEVATOR MAINT	3,677.25	024257
	SECURITAS SECURITY	SECURITY	6,526.77	024258
	STATE FUND	WORKERS COMP	9,353.42	024259
	TIME WARNER CABLE	TELECOM	1,200.00	024260
	UNITED PARCEL SERVICE	POSTAGE	29.14	024261
	VALLEY WIDE AIR	BLDG SVCS	2,612.63	024262
	VERIZON	TELECOM	46.24	024263
	XO COMMUNICATIONS LLC	TELECOM	510.52	024264
			205,504.60	

LOS ANGELES COUNTY LAW LIBRARY
October 1, 2012 - October 31, 2012 (WARRANTS)
Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 3	LEXISNEXIS ONLINE SERVICES	BOOKS	15,300.00	TS00168527
	CALPERS	HEALTH INS	52,123.69	TS00168527
	THOMSON REUTERS	BOOKS	14,410.00	TS00168527
October 9	ARROYO INSURANCE SVCS, INC	INSURANCE	21,429.53	TS00168888
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	21,088.53	TS00168888
	LITTLER MENDELSON, PC	LEGAL	13,920.00	TS00168888
	NETRONIX INTEGRATION INC	SECURITY SYS	15,859.95	TS00168888
	TYCO INTEGRATED SECURITY LLC	SECURITY	10,566.39	TS00168888
October 19	AMERICAN EXPRESS	BUSINESS CARD	10,683.23	TS00169738
	EX LIBRIS, (USA) INC.	PREPAID EXP	10,133.97	TS00169738
	L A DEPT WATER & POWER	ELECTRIC/FIRE	11,462.39	TS00169738
	ROMERO MAINTENANCE CO.	JANITORIAL SVCS	10,511.43	TS00169738

207,489.11