

# AGENDA

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

### SPECIAL BOARD MEETING

*Monday, November 27, 2017*

*12:15 PM*

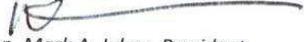
*MILDRED L. LILLIE BUILDING*

*TRAINING CENTER*

*301 WEST FIRST STREET*

*LOS ANGELES, CA 90012-3140*

*I, Hon. Mark A. Juhas, President, do hereby call a special meeting of the Board of Trustees of the Los Angeles County Law Library to be held at the time and place listed above to discuss the matters identified on this agenda.*

  
*Hon. Mark A. Juhas, President*

### 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.

### AGENDA MATERIALS

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the

meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the October 25, 2017, Regular Board Meeting
- 3.2 Review of September Financials and List of October Checks and Warrants
- 3.3 Approval of 2018 Holiday Schedule
- 3.4 Approval of Lost & Found Policy
- 3.5 Acceptance of Financial Statement Audit Report for the Fiscal Year Ended June 30, 2017

**4.0 DISCUSSION ITEMS**

- 4.1 Election of Officers
- 4.2 Approval of Board of Trustees Meeting Dates & Schedule for 2018
- 4.3 Approval of Offering Platinum Level of Member Program
- 4.4 After-Report Regarding Pro Bono Week Events and Activities

**5.0 AGENDA BUILDING**

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

**6.0 EXECUTIVE DIRECTOR REPORT**

**7.0 ADJOURNMENT**

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, December 13, 2017.

POSTED MONDAY, NOVEMBER 20, 2017 @ 1:00 P.M.

POSTED BY ANN MARIE GAMEZ



# AGENDA ITEM 3

## CONSENT CALENDAR

- 3.1 Approval of Minutes of the October 25, 2017, Regular Board Meeting
- 3.2 Review of September Financials and List of October Checks and Warrants
- 3.3 Approval of 2018 Holiday Schedule
- 3.4 Approval of Lost & Found Policy
- 3.5 Acceptance of Financial Statement Audit Report for the Fiscal Year Ended June 30, 2017.



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

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

**October 25, 2017**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, October 25, 2017 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

**ROLL CALL/QUORUM**

**Trustees Present:** Judge Ann I. Jones  
Judge Mark Juhas  
Judge Michelle Williams Court  
Judge Dennis Landin  
Kenneth Klein, Esquire  
Judge Richard Rico  
Susan Steinhauser, Esquire

**Trustees Absent:** None

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

**Also Present:** Marcelino Juarez, Finance Manager  
Ann Marie Gamez, Executive Assistant

President Jones determined a quorum to be present, convened the meeting at 12:18 p.m. and thereafter presided. Trustee Steinhauser arrived to the meeting at 12:20pm. Executive Director, Sandra J. Levin recorded the Minutes.

**1.0 PUBLIC COMMENT**

Lee Paradise made public comment in regards to library spending habits. Mr. Paradise said he had filed a claim against the library for excessive spending.

**2.0 PRESIDENT'S REPORT**

President Jones thanked LALL staff for executing another successful Pro Bono Week event, adding that LA Law Library has been successful with this particular event in years past marking the library a major player in the county legal community. President Jones

also announced her resignation as President of the Board of Trustees effective October 31, 2017. President Jones described her time with the Board since 2009 as a privilege and honor, having served as a trustee and as President. President Jones noted that Vice-President, Mark Juhas, is willing to serve as the new President of the Board of Trustees if elected.

### **3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the September 27, 2017 Regular Board Meeting.
- 3.2 Review of August Financials and List of September Checks and Warrants.
- 3.3 Review of FY18 Quarter 1 Statistics
- 3.4 Approval of CalPERS Health Resolution Amendment
- 3.5 Approval of One-Month Extension of Platinum Level Membership

Trustee Steinhauser commented on Consent Calendar Item 3.3 noting that the statistics reveal more than 100,000 visits in the law library per year. ED Levin added to that comment saying there are more than half a million people entering county law libraries statewide.

President Jones requested a motion to approve the Consent Calendar. So moved by Trustee Steinhauser, seconded by Trustee Landin. The motion was unanimously approved, 7-0.

### **4.0 DISCUSSION ITEMS**

- 4.1 Review and Receipt of Draft Financial Statement Audit Report and SAS 114 Letter for the Fiscal Year Ended June 30, 2017

Cristy Canieda of Vasquez & Company presented before the board a brief synopsis of the FY17 Financial Audit. Ms. Canieda gave a summary of the scope of services and other required communications including the implementation of GASB Statement No. 75. No exceptions or material weaknesses in internal controls were noted.

President Jones requested a motion to receive the Draft Financial Statement Audit Report and SAS 114 Letter for the Fiscal Year Ended June 30, 2017. So moved by Trustee Juhas, seconded by Trustee Landin. The motion was approved, 7-0.

- 4.2 FY 17-18 Financial Budget Review Through August

ED Levin clarified that Discussion Item 4.2 is to provide a “check in” to make sure that finances are being looked at and handled properly in the early stages of the fiscal year. President positively noted that court filing fees had been rising. Trustee Steinhauser asked if there was any reason why parking revenues had dropped. Senior Director, Jaye Steinbrick, replied that parking management has observed a trend of people not parking for long periods of time, making the total parking charge smaller.

No action was taken.

**5.0 AGENDA BUILDING**

There were no items for agenda building.

**6.0 EXECUTIVE DIRECTOR REPORT**

ED Levin announced the resounding success of Pro Bono Week. A high level of positive comments was made by patrons and all patrons were able to attend the classes, workshops and clinics that were available. Many members of the community visited and helped with the event. ED Levin also thanked staff and individual departments for all their hard work. Also, ED Levin reminded the Board to please bring calendars next month since the 2018 Board Meeting Calendar will be provided and adjustments may be made. Clarification on the Brown Act was made by ED Levin regarding members who may need to attend a board meeting remotely.

**7.0 ADJOURNMENT**

There being no further business to come before the Board, the meeting was adjourned at 12:50 p.m. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, November 15, 2017 at 12:15 pm.

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



# Los Angeles County Law Library

## Balance Sheet

As of September 30, 2017

(Provisional and subject to year-end audit adjustments)

	6/30/2017	9/30/2017	Change
<b>Assets</b>			
Current assets			
Cash and cash equivalents	3,309,242	3,582,917	273,675
Accounts receivable	1,324,088	1,327,892	3,805
Prepaid expenses	284,031	432,426	148,394
Total current assets	<u>4,917,361</u>	<u>5,343,235</u>	425,874
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	4,577,287	4,594,140	16,854
Capital assets, not being depreciated	586,433	586,433	-
Capital assets, being depreciated - net	18,093,972	17,837,305	(256,667)
Total noncurrent assets	<u>23,576,162</u>	<u>23,336,348</u>	(239,814)
Total assets	<u>28,493,523</u>	<u>28,679,583</u>	186,060
<b>Deffered Outflows of Resources</b>			
Deffered Outflows of Resources	1,124,866	1,124,866	-
Total assets and deffered outflows of resources	<u><b>29,618,389</b></u>	<u><b>29,804,449</b></u>	<u><b>186,060</b></u>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	114,171	147,932	33,761
Other current liabilities	-	-	-
Payroll liabilities	8,319	12,732	4,413
Total current liabilities	<u>122,490</u>	<u>160,664</u>	38,174
Noncurrent Liabilities			
Accrued sick and vacation liability	304,753	279,431	(25,322)
Borrowers' deposit	292,828	297,668	4,840
OPEB liability	2,457,252	2,484,753	27,501
Net pension liability	2,683,917	2,683,917	-
Total noncurrent liabilities	<u>5,738,749</u>	<u>5,745,769</u>	7,020
Total liabilities	<u>5,861,239</u>	<u>5,906,433</u>	45,194
<b>Deffered Inflows of Resources</b>			
Deffered Inflows of Resources	531,502	531,502	-
Total liabilities and Deffered inflows of resources	<u>6,392,741</u>	<u>6,437,935</u>	45,194
<b>Net Position</b>			
Invested in capital assets	18,680,405	18,423,738	(256,667)
Unrestricted	4,545,243	4,942,775	397,533
Total net position	<u>23,225,648</u>	<u>23,366,513</u>	140,865
Total liabilities and Deffered inflows of resources and net position	<u><b>29,618,389</b></u>	<u><b>29,804,449</b></u>	<u><b>186,060</b></u>

**Los Angeles County Law Library**  
Income Statement for the Period Ending September 30, 2017  
(Provisional and subject to year-end audit adjustments)

Sep 16	Sep 2017			
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
Actual				
609,192	582,731	619,168	36,437	6.3%
1,727	2,083	3,996	1,913	91.8%
57,751	56,667	49,893	(6,774)	-12.0%
50,911	39,860	31,034	(8,826)	-22.1%
719,581	801,341	704,091	(97,251)	-12.1%
395,812	423,620	393,067	30,553	7.2%
56,652	49,776	43,912	5,864	11.8%
141,354	163,364	128,608	34,756	21.3%
(141,354)	(163,364)	(128,608)	(34,756)	21.3%
		0		
74,671	74,928	67,470	7,458	10.0%
9,572	11,889	10,110	1,779	15.0%
5,131	4,163	7,925	(3,762)	-90.4%
0	813	564	248	30.6%
58	150	690	(540)	-359.7%
439	228	83	145	63.8%
2,730	8,812	9,623	(811)	-9.2%
237,234	231,146	231,038	108	0.0%
782,299	805,526	764,481	(41,044)	-5.1%
(62,718)	(4,184)	(60,391)	(56,206)	1343.3%
8,834	2,917	(22,049)	(24,966)	-856.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
(53,884)	(1,268)	(82,440)	(81,172)	6403.2%
0	400,000	0	400,000	100.0%

**Summary:**

**Income**

	FY 2016-17	FY 2017-18 YTD			
	YTD Actual	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
L.A. Superior Court Fees	1,764,711	1,757,505	1,806,063	48,559	2.8%
Interest	5,168	6,250	10,834	4,584	73.3%
Parking	182,315	170,000	165,206	(4,794)	-2.8%
Library Services	99,335	225,987	261,971	35,984	15.9%
Total Income	2,051,529	2,279,741	2,244,074	(35,667)	-1.6%

**Expense**

Staff (payroll + benefits)	1,036,218	1,102,384	1,014,535	87,849	8.0%
Electronic Resource Subscriptions	138,600	149,328	118,089	31,239	20.9%
Library Materials	451,077	488,793	435,593	53,200	10.9%
Library Materials Transferred to Assets	(451,077)	(488,793)	(435,593)	(53,200)	10.9%
Facilities	214,998	227,481	209,394	18,087	8.0%
Technology & Data	27,098	35,667	34,442	1,225	3.4%
General	13,153	13,915	15,443	947	6.8%
Professional Development	6,215	6,589	4,743	1,845	28.0%
Communications & Marketing	58	3,215	2,433	782	24.3%
Travel & Entertainment	643	684	209	475	69.5%
Professional Services	19,690	23,316	28,512	(5,196)	-22.3%
Depreciation	736,170	691,759	692,261	(502)	-0.1%
Total Expenses	2,192,843	2,254,338	2,120,062	134,275	6.0%
<b>Net Income (Loss)</b>	<b>(141,314)</b>	<b>(94,596)</b>	<b>124,012</b>	<b>218,608</b>	<b>-231.1%</b>

**Investment Gain (Loss)<sup>1</sup>**

Extraordinary Income	(7,189)	8,750	16,854	8,104	92.6%
Extraordinary Expense	0	0	0	0	0.0%
Net Income Including Extraordinary Items	(148,503)	(85,846)	140,865	226,712	-264.1%

**Capitalized Expenditures**

	6,480	400,000	0	400,000	100.0%
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Comments



**Los Angeles County Law Library**  
Income Statement for the Period Ending September 30, 2017  
(Provisional and subject to year-end audit adjustments)

Sep 16	Sep 2017				FY 2016-17	FY 2017-18 YTD				Comments	
	Actual	Budget	Actual	\$ Fav (Unf)		% Fav (Unf)	YTD Actual	Budget	Actual		\$ Fav (Unf)
395,812	423,620	393,067	30,553	7.2%							
						Total - Staff					
						1,036,218	1,102,384	1,014,535	87,849	8.0%	
						Library Materials/Electronic Resources Subscription:					
107,892	127,085	107,983	19,102	15.0%	23 COL 601999	323,868	381,254	319,860	61,395	16.1%	Timing variance.
5,580	1,250	761	489	39.1%	23 COL 602999	7,105	3,750	1,803	1,947	51.9%	Timing variance. New orders considered on a quarterly basis. Next new order batch: Feb 2018.
1,914	1,922	1,995	(74)	-3.8%	23 COL 609199	8,887	5,765	6,352	(587)	-10.2%	Timing variance.
0	0	0	0	0.0%	23 COL 609299	161	0	0	0	0.0%	
3,577	10,868	6,039	4,829	44.4%	23 COL 603999	62,267	32,604	63,714	(31,110)	-95.4%	Timing variance.
0	200	25	175	87.5%	23 COL 604999	0	200	25	175	87.5%	Timing variance. New orders considered on a quarterly basis. Next new order batch: Feb 2018.
11,162	10,164	5,019	5,145	50.6%	23 COL 605999	19,983	30,492	14,928	15,564	51.0%	Timing variance.
6	200	283	(83)	-41.4%	23 COL 606999	6	200	395	(195)	-97.7%	Timing variance. New orders considered on a quarterly basis. Next new order batch: Feb 2018.
9,047	9,960	6,381	3,579	35.9%	23 COL 607999	26,157	29,879	26,443	3,436	11.5%	Timing variance.
119	250	0	250	100.0%	23 COL 608999	166	250	0	250	100.0%	Timing variance. New orders considered on a quarterly basis. Next new order batch: Feb 2018.
2,057	1,466	121	1,346	91.8%	23 COL 609399	2,403	4,399	2,074	2,325	52.9%	Timing variance.
0	0	0	0	0.0%	23 COL 609499	72	0	0	0	0.0%	
141,354	163,364	128,608	34,756	21.3%		451,077	488,793	435,593	53,200	10.9%	
(141,354)	(163,364)	(128,608)	(34,756)	21.3%	23 COL 690000	(451,077)	(488,793)	(435,593)	(53,200)	10.9%	
56,652	49,776	43,912	5,864	11.8%	23 COL 685000	138,600	149,328	118,089	31,239	20.9%	Timing variance.
						Electronic Resource Subscriptions (ERS)					
						Facilities:					
1,567	4,000	1,128	2,872	71.8%	39 FAC 801005	2,257	12,000	5,963	6,037	50.3%	Timing variance.
788	1,100	7	1,093	99.3%	39 FAC 801010	2,168	3,300	1,613	1,687	51.1%	Timing variance.
2,334	1,100	1,844	(744)	-67.6%	39 FAC 801015	4,366	3,300	3,758	(458)	-13.9%	Timing variance.
11,425	10,800	12,097	(1,297)	-12.0%	39 FAC 801020	34,395	32,400	35,583	(3,183)	-9.8%	Unusually warmer weather month of July & August.
0	0	1,143	(1,143)	0.0%	39 FAC 801025	1,932	996	3,075	(2,079)	-208.7%	Delay in Elevator Repair & Upgrade Project.
3,822	3,850	3,679	171	4.4%	39 FAC 801030	13,053	12,550	13,009	(459)	-3.7%	
21,768	19,708	19,811	(103)	-0.5%	15 FIN 801035	65,503	59,125	59,433	(308)	-0.5%	
8,674	9,087	8,674	413	4.5%	39 FAC 801040	26,023	27,261	26,023	1,238	4.5%	
1,250	1,500	1,250	250	16.7%	39 FAC 801045	3,750	4,500	3,750	750	16.7%	Timing variance.
15,154	20,000	15,377	4,623	23.1%	39 FAC 801050	45,243	60,000	47,126	12,874	21.5%	Timing variance.
7,707	1,900	476	1,425	75.0%	39 FAC 801060	8,375	5,700	5,772	(72)	-1.3%	
58	0	1,046	(1,046)	0.0%	37 COM 801065	7,095	0	1,887	(1,887)	0.0%	Includes Global Law Event costs as well as PBW flyer costs.
0	533	0	533	100.0%	39 FAC 801100	0	2,599	392	2,207	84.9%	Timing variance.
0	400	203	197	49.2%	39 FAC 801110	0	1,200	221	979	81.6%	Timing variance.
0	225	0	225	100.0%	39 FAC 801115	0	675	0	675	100.0%	Timing variance.
124	550	505	45	8.1%	39 FAC 801120	500	1,350	1,043	307	22.8%	Timing variance.
0	175	231	(56)	-31.8%	39 FAC 801125	337	525	748	(223)	-42.5%	Timing variance.
74,671	74,928	67,470	7,458	10.0%		214,998	227,481	209,394	18,087	8.0%	
						Technology:					
2,374	1,750	1,729	21	1.2%	33 TECH 801210	5,562	5,250	5,313	(63)	-1.2%	
1,166	1,400	1,682	(282)	-20.1%	33 TECH 801212	3,638	4,200	5,260	(1,060)	-25.2%	Unbudgeted SAN maintenance item.
799	750	763	(13)	-1.7%	33 TECH 801215	1,518	2,250	763	1,487	66.1%	Timing Variance.
0	400	505	(105)	-26.2%	33 TECH 801220	0	1,200	1,047	153	12.8%	Timing Variance.
0	50	0	50	100.0%	33 TECH 801225	114	150	0	150	100.0%	Timing Variance.
3,951	4,039	4,224	(185)	-4.6%	33 TECH 801230	11,854	12,117	12,673	(556)	-4.6%	
1,282	3,500	1,208	2,292	65.5%	33 TECH 801235	3,797	10,500	9,229	1,271	12.1%	Reflects CTF discount from Spectrum.
0	0	0	0	0.0%	33 TECH 801245	65	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH 801250	549	0	156	(156)	0.0%	
9,572	11,889	10,110	1,779	15.0%		27,098	35,667	34,442	1,225	3.4%	
						General:					
499	667	583	84	12.5%	15 FIN 801310	1,479	2,000	1,651	349	17.5%	Timing variance.
785	810	813	(3)	-0.3%	35 CMS 801315	2,355	2,430	2,438	(8)	-0.3%	
0	0	0	0	0.0%	35 CMS 801320	0	0	0	0	0.0%	
38	83	64	19	23.1%	17 EXEC 801325	176	250	64	186	74.4%	July & August Board meeting cancellations.
60	20	0	20	100.0%	37 COM 801330	112	360	286	74	20.5%	
796	1,083	2,365	(1,282)	-118.3%	15 FIN 801335	3,079	3,250	5,155	(1,905)	-58.6%	Increased toner usage/purchase.





**Los Angeles County Law Library**  
Statement of Cash Flows  
As of September 30, 2017  
(Provisional and subject to year-end audit adjustments)

	9/30/2017	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	619,168	1,806,063
Parking fees	49,893	165,206
Library services	31,034	111,971
(Increase) decrease in accounts receivable	(60,691)	(3,805)
Increase (decrease) in borrowers' deposit	1,940	4,840
<b>Cash received from filing fees and services</b>	<b>641,343</b>	<b>2,084,276</b>
Facilities	(67,470)	(209,394)
Technology	(10,110)	(34,442)
General	(7,925)	(15,443)
Professional development	(564)	(4,743)
Communications & marketing	(690)	(2,433)
Travel & entertainment	(83)	(209)
Professional services	(9,623)	(28,512)
Electronic Resource Subscriptions (ERS)	(43,912)	(118,089)
(Increase) decrease in prepaid expenses	49,303	(148,394)
Increase (decrease) in accounts payable	(29,055)	33,761
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(120,128)</b>	<b>(527,899)</b>
Staff (payroll + benefits)	(393,067)	(1,014,535)
Increase (decrease) in payroll liabilities	1,444	4,413
Increase (decrease) in accrued sick and vacation liability	(592)	(25,322)
Increase (decrease) in OPEB liability	9,167	27,501
Net impact of GASB 68 adjustments	-	-
Net effect of prior period adjustments	-	-
<b>Cash payments to employees for services</b>	<b>(383,049)</b>	<b>(1,007,942)</b>
Contributions received	-	150,000
Net cash from operating activities	138,166	698,434
<b>Cash flow from capital and related financing activities</b>		
Library materials	(128,608)	(435,593)
Fixed assets	-	-
Capital - Work in Progress (WIP)	-	-
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	3,996	10,834
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>13,555</b>	<b>273,675</b>
Cash and cash equivalents, at beginning of period	3,887,832	3,627,712
Cash and cash equivalents, at end of period	3,901,387	3,901,387
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	(64,387)	113,178
Adjustments for noncash effects:		
Depreciation	231,038	692,261
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(60,691)	(3,805)
(Increase) decrease in prepaid expenses	49,303	(148,394)
Increase (decrease) in accounts payable	(29,055)	33,761
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	1,444	4,413
Increase (decrease) in accrued sick and vacation liability	(592)	(25,322)
Increase (decrease) in borrowers' deposit	1,940	4,840
Increase (decrease) in OPEB liability	9,167	27,501
Net impact of GASB 68 adjustments		
Net cash from operating activities	138,166	698,434

**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2017 - October 31, 2017 (CHECKS)**  
**Account No.: 108000**

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 2	WINNIE K HUANG	REFUND	140.00	030031
	WEI H LIU	REFUND	140.00	030032
	NANCY ROBIN STROGOFF	REFUND	119.00	030033
October 3	SYNCB AMAZON	REPAIR & MAINTENA	172.86	030034
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	304.38	030035
	OTTO HARRASSOWITZ	BOOKS	1,467.65	030036
	CHRISTINE R LANGTEAU	MILEAGE	35.52	030037
October 5	CALIBER ELEVATOR	ELEVATOR MAINT	966.00	030038
October 11	BANKS & JORDAN	BOOKS	385.60	030039
October 13	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	127.06	030040
	RAFFI ALEXIANTZ	REFUND	140.00	030041
	RUBY GILL	REFUND	140.00	030042
	DANIELLE PETERSON	SPECIAL EVENTS	104.00	030043
October 18	STATE BOARD OF EQUALIZATION	USE TAX	6,393.00	030044
	CITY OF LA - BUILDING AND SAFETY	BLDG SVCS	176.58	030045
	ESTHER EASTMAN	MILEAGE	35.95	030046
	COUNTY OF LOS ANGELES	HEATING/COOLING	3,679.00	030047
October 19	COUNTY OF LOS ANGELES	BANK CHARGES	72.43	030048
	ESPERANZA IMMIGRANT RIGHTS PROJECT	COURSE REGISTRAT	55.00	030049
October 23	SYNCB AMAZON	BOOKS	29.99	030050
	MARY MARTIN BOOKSELLERS	BOOKS	2,660.00	030051
	QUALITY CODE PUBLISHING	BOOKS	58.25	030052
	UBC LAW REVIEW SOCIETY	BOOKS	55.67	030053
October 24	GUARDIAN	PREPAID EXP	7,559.65	030054
October 27	OTTO HARRASSOWITZ	BOOKS	282.87	030055
	SELDEN SOCIETY	BOOKS	90.00	030056
October 30	AT&T	TELECOM	485.07	030057
	BRIDGES FILTER SERVICE, INC	BUILDING SERVICES	675.29	030058
	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	8,749.17	030059

35,299.99

**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2017 - October 31, 2017 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 2	PEOPLEG2	RECRUITMENT	174.99	V002623
October 3	AMERICAN BAR ASSOCIATION	BOOKS	140.41	V002624
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	431.00	V002625
	LEXISNEXIS MATTHEW BENDER	BOOKS	522.34	V002626
	BLOOMBERG BNA	BOOKS	448.95	V002627
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,292.05	V002628
	COUNCIL OF STATE GOVERNMENTS	BOOKS	120.66	V002629
	TOWER PUBLISHING	BOOKS	195.00	V002630
	THOMSON REUTERS	BOOKS	63,438.12	V002631
	GOBI LIBRARY SOLUTIONS	BOOKS	427.13	V002632
October 4	SMART LEVELS	SPECIAL EVENTS	263.22	V002673
October 5	ALTA FOODCRAFT	KITCHEN SUPPLIES	230.73	V002634
	OCLC INC	BIBLIOGRAPHICAL S	725.50	V002635
	OFFICE DEPOT	SUPPLIES-OFFICE	927.38	V002636
	SUPPLYWORKS	CLEANING SUPPLIES	1,844.10	V002637
	UPS	DELIVERY/POSTAGE	4.39	V002638
October 6	SMART LEVELS	SPECIAL EVENTS	377.13	V002674
October 10	STAMPS.COM	DELIVERY & POSTAG	24.99	V002664
October 11	AMERICAN BAR ASSOCIATION	BOOKS	950.00	V002639
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,069.94	V002640
	BLOOMBERG BNA	BOOKS	673.07	V002641
	DAILY JOURNAL CORPORATION	BOOKS	278.00	V002642
	DATA TRACE PUBLISHING COMPANY	BOOKS	192.95	V002643
	WILLIAM S HEIN & CO	BOOKS	1,736.88	V002644
	INTERNATIONAL MUNICIPAL LAWYERS ASS	BOOKS	150.00	V002645
	JURISNET LLC	BOOKS	123.43	V002646
	LAW JOURNAL PRESS	BOOKS	542.31	V002647
	LEXISNEXIS ONLINE SERVICES	BOOKS	14,853.00	V002648
	PRACTISING LAW INSTITUTE	BOOKS	1,282.39	V002649
	CITY OF THOUSAND OAKS	BOOKS	74.74	V002650
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,895.70	V002651
	WEST ACADEMIC	BOOKS	147.48	V002652
October 13	AMERICAN BAR ASSOCIATION	BOOKS	758.45	V002653
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,629.01	V002654
	LEXISNEXIS MATTHEW BENDER	BOOKS	180.11	V002655
	BLOOMBERG BNA	BOOKS	339.43	V002656
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,711.33	V002657

101,098.56

**LOS ANGELES COUNTY LAW LIBRARY**  
**October 1, 2017 - October 31, 2017 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 18	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	922.25	V002658
	JURIS PUBLISHING INC	BOOKS	176.32	V002659
	PRACTISING LAW INSTITUTE	BOOKS	371.43	V002660
	UNITED NATIONS PUBLICATIONS	BOOKS	163.71	V002661
	UNIVERSITY OF WISCONSIN LAW SCHOOL	BOOKS	80.00	V002662
October 20	LEXISNEXIS MATTHEW BENDER	BOOKS	31,974.05	V002665
	BRIGHTVIEW	LANDSCAPING	1,250.00	V002666
	INFINISOURCE INC	PAYROLL/HR BENEFI	75.00	V002667
	NASA SERVICES	BUILDING SERVICES	437.98	V002668
	OFFICE DEPOT	SUPPLIES-OFFICE	717.69	V002669
	UPS	DELIVERY/POSTAGE	175.82	V002670
	SMART LEVELS	COLLATERAL MATER	427.77	V002675
October 23	STATE COMPENSATION INSURANCE FUND	WORKERS COMP	4,522.50	V002676
October 26	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,599.37	V002677
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,582.17	V002678
	WILLIAM S HEIN & CO	BOOKS	7,374.65	V002679
	JURISNET LLC	BOOKS	113.97	V002680
	ROWMAN & LITTLEFIELD PUBLISHING	BOOKS	2,030.75	V002681
	THOMSON REUTERS	BOOKS	37,086.00	V002682
October 27	DELL MARKETING L P	HARDWARE MAINT	1,884.48	V002683
October 30	GEORGE T BISEL COMPANY	BOOKS	139.12	V002684
	BLOOMBERG BNA	BOOKS	121.43	V002685
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	732.09	V002686
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	161.03	V002687
	MASSACHUSETTS CONTINUING LEGAL EDUC	BOOKS	103.50	V002688
	PRACTISING LAW INSTITUTE	BOOKS	1,836.59	V002689
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	9,680.18	V002690
	THOMSON REUTERS	BOOKS	61,043.90	V002691
	GOBI LIBRARY SOLUTIONS	BOOKS	214.53	V002692
	ALTA FOODCRAFT	KITCHEN SUPPLIES	247.20	V002693
AT&T MOBILITY	TELECOM	16.24	V002694	
BANDWIDTH.COM, INC.	TELECOM	575.59	V002695	
GLOBAL CAPACITY	TELECOM	378.50	V002696	
GLOBAL CAPACITY	TELECOM	71.47	V002697	
KONICA MINOLTA BUSINESS	COPY CENTER EXPE	384.41	V002698	
SECURITAS SECURITY	SECURITY	17,370.35	V002699	
SPECTRUM	TELECOM	810.49	V002700	
TYCO INTEGRATED SECURITY LLC	SECURITY	14,180.29	V002701	

301,209.13

LOS ANGELES COUNTY LAW LIBRARY  
October 1, 2017 - October 31, 2017 (CHECKS)  
Account No.: 102003

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 30	L A DEPT WATER & POWER	ELECTRIC/FIRE	12,096.64	V000172

12,096.64

LOS ANGELES COUNTY LAW LIBRARY  
October 1, 2017 - October 31, 2017 (WARRANTS)  
Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 24	CALPERS	PREPAID EXP	53,338.54	TS00256473

53,338.54

**MEMORANDUM**

**DATE:** November 27, 2017  
**TO:** Board of Law Library Trustees  
**FROM:** Sandra J. Levin, Executive Director  
**RE:** Approval of 2018 Holiday Schedule

**SUMMARY**

The proposed 2018 holiday schedule is attached.

Each year, the Library observes 13 federal and state holidays during the year. If one of the holidays falls on Saturday, it is observed on the preceding Friday. If one of the holidays falls on Sunday, it is observed on the following Monday. In general, this aligns the Law Library with the Superior Court’s schedule.

In any year, under the terms of the Law Library Employee Handbook and MOU, the Library may elect to use December 24 or December 31, or both, as designated holidays in lieu of Lincoln’s Birthday or Columbus Day, or both. This has not been done for several years since the Library chose to align its holiday schedule with the courts in order to provide service while the courts were open.

However, in 2018, December 24 and December 31 both fall on Mondays, making it more attractive to “swap” holidays. It is expected that patron usage would be light on those two Mondays and that many Staff would seek vacation on those days, which would be difficult to accommodate. Accordingly, management collected input from Staff and Library partners regarding whether to offer “in lieu” days in 2018. Based upon Staff’s favorable response, the Executive Director recommends setting December 24 and 31 as holidays in lieu of February 12 and October 8 in 2018.

The final holiday schedule will be announced and publicized prior to December 31, 2017.

**RECOMMENDATION**

Staff recommends the Board approve the attached 2018 holiday schedule.



**ATTACHMENT**

**2018 HOLIDAY SCHEDULE**

Monday	January 1, 2018	New Year's Day
Monday	January 15, 2018	Martin Luther King, Jr. Birthday
<del>Monday</del>	<del>February 12, 2018</del>	<del>Lincoln's Birthday</del>
Monday	February 19, 2018	Presidents' Day
Friday	March 30, 2018	Cesar Chavez Day (Observance)
Saturday	March 31, 2018	Cesar Chavez Day
Monday	May 28, 2018	Memorial Day
Wednesday	July 4, 2018	Independence Day
Monday	September 3, 2018	Labor Day
<del>Monday</del>	<del>October 8, 2018</del>	<del>Columbus Day (Indigenous People's Day)</del>
Sunday	November 11, 2018	Veterans Day
Monday	November 12, 2018	Veterans Day (Observance)
Thursday	November 22, 2018	Thanksgiving Day
Friday	November 23, 2018	Day after Thanksgiving
Monday	December 24, 2018	Christmas Eve Day
Tuesday	December 25, 2018	Christmas Day
Monday	December 31, 2018	New Year's Eve Day
<i>Tuesday</i>	<i>January 1, 2019</i>	<i>New Year's Day (2019)</i>



**MEMORANDUM**

**DATE:** November 27, 2017

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director  
Angelica Buenrostro, Supervisor, Circulation & Copy Center

**RE:** Approval of Lost and Found Policy

**INTRODUCTION AND SUMMARY**

LA Law Library maintains a Lost and Found repository located at the Library's Circulation Desk. The attached proposed policy documents and clarifies existing practice. Once approved, it will be placed on the website and made available to patrons in print upon request.

Importantly, the policy clarifies, among other things, that:

1. The Library is not responsible for items left at the Law Library, deposited into the Lost and Found or claimed by someone other than the rightful owner;
2. LA Law Library is not responsible for lost or stolen items regardless of their value; and
3. Lost-and-found items not claimed within 30 days will be discarded or donated.

The full policy is attached.

**RECOMMENDATION**

Staff recommends that the Board approve the attached Lost and Found Policy.



Draft

## Lost-and-Found

The LA Law Library's Lost and Found repository is located at the Library's Circulation Desk.

The Library is not responsible for items left at the Law Library, deposited into the Lost and Found or claimed by someone other than the rightful owner. LA Law Library staff will make a reasonable effort to contact the owner of lost items if the item is clearly marked with contact information.

The following guidelines apply to items left or lost at the Law Library:

- LA Law Library is not responsible for lost or stolen items regardless of their value.
- Library Staff will make a reasonable effort to mark left or lost items with a found date.
- Lost-and-found items not claimed within 30 days will be discarded or donated.
- Wallets will be reviewed for a name in order to facilitate contacting the owner.
- A reasonable effort to label loose cash with location, date and time found will be made and a patron must provide this information, at a minimum, in order to claim the cash. Cash will be held for 30 days and will subsequently become property of LA Law Library if unclaimed.
- Anything perishable, including food or drinks, and items emitting odor or deemed unsanitary (at the discretion of Staff) will be discarded immediately along with the containers.
- Flash drives in the lost-and-found may be viewed on public PC by Staff for identification purposes. Patron must provide reasonable identification of the drive (e.g. contents, description and/or location) before a flash drive may be claimed.
- Electronic devices such as cell phones and laptops may be searched for contact information to facilitate notifying the owner. Patron must provide reasonable identification of the item (e.g., background picture, password, description and/or location) before the device will be released.
- Lost LA Law Library cards will be held for 1 year.
- Matching photo identification will be required to claim library cards, bank cards and other cards without a photo already on them.

This policy also applies to merchandise purchased from LA Law Library and left behind after purchase.

Items at LA Law Library Branches and Partnerships will be turned over to that partnership or courthouse location and shall be subject to the lost-and-found rules and procedures at the specific partnership or courthouse location.

[P:\Patron Services Department\Policies\Draft\\_Lost and Found Policy.docx](P:\Patron Services Department\Policies\Draft_Lost and Found Policy.docx)

As of: 11/9/2017

Approved by:

**MEMORANDUM**

**DATE:** November 27, 2017

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director  
Marcelino Juarez, Finance Manager

**RE:** Acceptance of Financial Statement Audit Report for the Fiscal Year  
Ended June 30, 2017

**RECOMMENDATION**

Staff recommends that the Board accept the final version (attached) of the financial statement audit report for the fiscal year ended June 30, 2017 as reviewed and discussed at the Board's October 25, 2017 regular meeting.







LALAWLIBRARY

**Los Angeles County Law Library**  
**Audited Financial Statements**  
*Years Ended June 30, 2017 and 2016*  
*with Report of Independent Auditors*

**Los Angeles County Law Library**  
**Audited Financial Statements**  
***Years Ended June 30, 2017 and 2016***  
***with Report of Independent Auditors***

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## Report of Independent Auditors

### To the Board of Trustees of Los Angeles County Law Library

#### Report on the Financial Statements

We have audited the accompanying financial statements of the Los Angeles County Law Library (the Law Library) which comprise the statements of net position as of June 30, 2017 and 2016 and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

#### ***Management's Responsibility for the Financial Statements***

The Law Library's management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## **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, 2017 and 2016, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9 and the required supplementary information on pages 34 through 37 be presented to supplement the basic financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Implementation of New Accounting Standards*

As discussed in Note 2, the Law Library has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (OPEB)* effective for the fiscal year ended June 30, 2017. As a result of this implementation, the Law Library's financial statements were restated to retroactively report the net OPEB liability of \$2,216,223 as of June 30, 2016. Our opinion is not modified with respect to this matter.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2017 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* in considering the Law Library's internal control over financial reporting and compliance.

*Vasquez + Company LLP*

**Los Angeles, California**  
**October 25, 2017**

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 years ended June 30, 2017 and 2016. 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, 2017 and 2016 for the Law Library were \$8,202,320 and \$7,968,602, respectively. Of the total revenue amounts, \$6,863,014 and \$6,604,626 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, 2017 and 2016 totaled \$9,811,772 and \$8,555,986, respectively.

Depreciable capital assets aggregating \$1,869,045 and \$2,119,367 were acquired during the fiscal years 2017 and 2016, respectively.

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

The Law Library early adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This resulted in recognition of Net OPEB Liability of \$2,457,252 as of June 30, 2017 and pension expense of \$241,029 for the year then ended.

## **HIGHLIGHTS OF FISCAL YEAR 2017**

### Board of Trustees Composition

There were no changes in the composition of LA Law Library's Board of Trustees during the fiscal year. Hon. Ann I. Jones (President), Hon. Mark A. Juhas (Vice President), Susan Steinhauser, Esq., Hon. Dennis Landin, Hon. Michelle W. Court, Hon. Richard Rico and Kenneth Klein, Esq. continued as members.

### Award of Contract for Financial Audit

Following a Request for Proposals (RFP) for the Law Library's annual audit services, Vasquez & Company LLP was selected as the Library's auditors for fiscal year 2015 (with an option to renew for two subsequent years). The Law Library renewed and retained Vasquez & Company, LLP for its fiscal year 2016-17 financial audit.

### Implementation of Cash Rewards Payment System

Having identified a business card partner, in January 2015, the Law Library's credit card reward program was implemented. In fiscal year 2016-17, the Law Library generated an additional \$48K in rewards, \$120K since inception.

California Employer's Retirement Benefit Trust (CERBT)

At the end of FY 2014, the Board approved entering into an agreement with the California Public Employee's Retirement System Board of Administration (CalPERS Board) to establish a California Employers' Retirement Benefit Trust funded initially with \$2M to fund its Other Post-Employment Benefits (OPEB) liability for its current and future retirees. At the end of fiscal year 2016-17, the fund balance was \$2.1M, after a \$40K distribution request to offset retiree medical costs paid during the year.

Implementation of GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (OPEB)

Effective for fiscal years beginning after June 15, 2017 GASB 75 will be replacing GASB 45. Following discussions with outside auditors and our actuary, a decision was made to apply the new GASB 75 statement to fiscal year 2016-17 financials. GASB 75 will require us to report an OPEB liability on the face of our financial statements rather than in the footnotes. It may also result in a corresponding OPEB expense (non-cash) depending on factors such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments.

Hill Street Parking Revenue

In addition to the \$525K guarantee the Law Library receives from its parking operator, Parking Concepts, Inc., \$190K was generated as a result of additional demand, including after-hour, weekend, and special event activities.

Investment

Following an analysis of consideration of cash needs and return on investment, staff recommended and the Board approved an additional \$500K investment in less liquid but higher yield Zero-Coupon US Treasury obligations through UBS Financial Services directly funded by funds held with the Local Agency Investment Fund (LAIF). At the end of fiscal year 2016-17, the Library's investments totaled \$4.6M.

Prepayment of the Library's Pension Unfunded Accrued Liability (UAL)

The Library's pension plan is administered by CalPERS. Pension liability for current and future retirees continues to rise. As proactive step and following an analysis of consideration of cash needs and return on investments, staff recommended and the Board approved a \$500K prepayment of its pension UAL. The goal was to maximize its return on investment and at the same time protect pension benefits for future retirees.

## **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 position, b) statement of revenues, expenses and changes in net position, c) statement of cash flows, and d) notes to the financial statements.

### Statement of Net Position

The statement of net position presents information on all the Law Library's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Law Library is improving or deteriorating. The statement of net position can be found on page 10.

### Statement of Revenues, Expenses and Change in Net Position

This statement presents information on the Law Library's revenues and expenses with the difference being the change in net position during the year. All changes in net position 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 position can be found on page 11.

### 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 operating, financing and investing activities. The statement of cash flows can be found on page 12.

### 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 position, statement of revenues, expenses and change in net position and statement of cash flows. The notes to the financial statements can be found on pages 13 through 33 of this report.

**FINANCIAL ANALYSIS**

The following table presents a condensed statement of net position of the Library:

	2017	2016
<b>Assets</b>		
Current and other assets	\$ 9,813,119	\$ 9,551,685
Capital assets (net)	18,680,406	19,647,743
Total assets	28,493,525	29,199,428
<b>Deferred Outflows of Resources</b>	<b>1,124,865</b>	907,530
<b>Liabilities</b>		
Current liabilities	122,340	237,912
Other liabilities	5,738,750	4,138,025
Total liabilities	5,861,090	4,375,937
<b>Deferred Inflows of Resources</b>	<b>531,502</b>	895,773
<b>Net position</b>		
Net investment in capital assets	18,680,406	19,647,743
Unrestricted	4,545,390	5,187,505
Total net position	<b>\$ 23,225,796</b>	<b>\$ 24,835,248</b>

Unrestricted net position can be used to finance daily operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Unrestricted net position of the Law Library decreased in 2017 from \$5,187,505 to \$4,545,390 because of additional expenses reported as a result of adopting GASB Statement No. 75. Pension expense reported was also higher in 2017 because of lower investment income reported by CalPERS. Even though the Law Library's total net position decreased during the year, the decrease was also attributable to depreciation of capital assets and therefore, affected primarily the balance of net investment in capital assets.

**Los Angeles County Law Library  
Management's Discussion and Analysis  
Years ended June 30, 2017 and 2016**

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The condensed statement of revenues, expenses and change in net position follows:

	<u>2017</u>	<u>2016</u>
<b>Operating Revenues</b>		
Court fees	\$ 6,863,014	\$ 6,604,626
Other operating revenues	1,232,247	1,209,659
<b>Non-operating (expenses) revenues</b>		
Investment (loss) earnings	(3,562)	101,982
Miscellaneous	110,621	52,335
Total revenues	<u>8,202,320</u>	<u>7,968,602</u>
 <b>Operating Expenses</b>		
Salaries and benefits	5,165,184	3,838,898
Depreciation	2,821,826	2,952,940
Other operating expenses	1,824,762	1,764,148
Total expenses	<u>9,811,772</u>	<u>8,555,986</u>
 Change in net position	 (1,609,452)	 (587,384)
 <b>Net position</b>		
Net position at beginning of year	<u>24,835,248</u>	<u>25,422,632</u>
Net position at end of year	\$ <u><u>23,225,796</u></u>	\$ <u><u>24,835,248</u></u>

**BUDGETARY HIGHLIGHTS**

The comparison of the Fiscal Year 2017 actual results of operations against budget and the explanations of significant variances is presented below:

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Operating Revenues:			
Court fees	\$ 6,863,014	\$ 6,545,083	\$ 317,931
Other operating revenues	1,232,247	1,149,352	82,895
Non-operating revenues:			
Investment earnings	(3,562)	58,688	(62,250)
Miscellaneous	110,621	120,999	(10,378)
Total revenues	<u>8,202,320</u>	<u>7,874,122</u>	<u>328,198</u>
Operating Expenses:			
Salaries and benefits	5,165,184	4,038,026	(1,127,158)
Depreciation	2,821,826	2,960,377	138,551
Other operating expenses	1,824,762	1,867,994	43,232
Total expenses	<u>9,811,772</u>	<u>8,866,397</u>	<u>(945,375)</u>
Change in net position	<u>\$ (1,609,452)</u>	<u>\$ (992,275)</u>	<u>\$ (617,177)</u>

The actual change in net position differed from budget by \$617,177.

The favorable variance in court fees was due to the slight increase in court fees revenue. Since its peak in 2009, court fees continuously decreased until FY 2015. In FY 2016 and FY 2017, court fees increased slightly. The favorable variance in other operating revenues was primarily due to a generous contribution from the Friends of the Law Library, increased room rental activity, and increased parking revenue. There was an unfavorable variance in non-operating revenues because of lower investment earnings realized during the year. The unfavorable variance in salaries and benefits was due to an increase in pension expense, a non-cash expense, resulting directly from CalPERS' poor earnings on its plan investments for FY 2016 of 0.6%. Moreover, the early implementation of GASB 75 resulted in additional OPEB expense recognized during the fiscal year ended June 30, 2017. The favorable variance in depreciation expense resulted from less than planned capital purchases.

**CAPITAL ASSETS**

The Law Library had \$18,680,406 and \$19,647,743 invested in capital assets as of June 30, 2017 and 2016, respectively. The following schedule summarizes capital assets held by the Law Library:

**Los Angeles County Law Library  
Management's Discussion and Analysis  
Years ended June 30, 2017 and 2016**

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	<b>2017</b>	<b>2016</b>
Capital assets, not being depreciated	<b>\$ 580,333</b>	\$ 580,333
Capital assets, being depreciated	<b>64,331,351</b>	62,476,862
Accumulated depreciation	<b>(46,231,278)</b>	(43,409,452)
Capital assets being depreciated, net	<b>18,100,073</b>	19,067,410
Total capital assets, net	<b>\$ 18,680,406</b>	\$ 19,647,743

Additional information on the Law Library's capital assets can be found in Note 5, page 22 of this report.

**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's Executive Office at (213)785-2529.

**Los Angeles County Law Library  
Statements of Net Position**

	June 30	
	2017	2016
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 3,309,692	\$ 3,551,273
Accounts receivable	1,323,638	1,312,178
Prepaid expenses and other current assets	284,032	253,808
Total current assets	4,917,362	5,117,259
Noncurrent assets		
Restricted cash and cash equivalents	318,470	318,470
Investments	4,577,287	4,115,956
Capital assets, not being depreciated	580,333	580,333
Capital assets, being depreciated – net	18,100,073	19,067,410
Total noncurrent assets	23,576,163	24,082,169
Total assets	28,493,525	29,199,428
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources	1,124,865	907,530
<b>Liabilities</b>		
Current liabilities		
Accounts payable	114,022	225,599
Other current liabilities	8,319	12,313
Total current liabilities	122,341	237,912
Noncurrent liabilities		
Accrued sick and vacation liability	304,753	359,980
Borrowers' deposits	292,828	327,949
Net OPEB liability	2,457,252	2,216,223
Net pension liability	2,683,917	1,233,873
Total noncurrent liabilities	5,738,750	4,138,025
Total liabilities	5,861,091	4,375,937
<b>Deferred Inflows of Resources</b>		
Deferred inflows of resources	531,502	895,773
<b>Net Position</b>		
Net position		
Net investment in capital assets	18,680,406	19,647,743
Unrestricted	4,545,390	5,187,505
Total net position	\$ 23,225,796	\$ 24,835,248

*See notes to financial statements.*

**Los Angeles County Law Library**  
**Statements of Revenues, Expenses and Changes in Net Position**

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	Years ended June 30	
	2017	2016
<b>Operating Revenues</b>		
Court fees	\$ 6,863,014	\$ 6,604,626
Parking fees	703,924	715,481
Contributions	157,289	120,000
Annual fees	111,484	119,269
Copy center and document delivery	67,428	85,377
Other operating revenues	192,122	169,532
Total operating revenues	8,095,261	7,814,285
<b>Operating Expenses</b>		
Salaries and benefits	5,165,184	3,838,898
Depreciation	2,821,826	2,952,940
Services and supplies	1,358,783	1,282,666
Insurance	261,565	293,134
Utilities	156,517	156,896
Other operating expenses	47,897	31,452
Total operating expenses	9,811,772	8,555,986
<b>Operating loss</b>	(1,716,511)	(741,701)
<b>Non-operating revenues (expenses)</b>		
Investment (loss) earnings	(3,562)	101,982
Miscellaneous income	110,621	52,335
Total non-operating revenues (expenses)	107,059	154,317
<b>Change in net position</b>	(1,609,452)	(587,384)
<b>Net position</b>		
Net position at beginning of year	24,835,248	25,422,632
Net position at end of year	\$ 23,225,796	\$ 24,835,248

*See notes to financial statements.*

**Los Angeles County Law Library  
Statements of Cash Flows**

	<b>Years Ended June 30</b>	
	<b>2017</b>	<b>2016</b>
<b>Cash flows from operating activities</b>		
Cash received from court fees and services	\$ 7,891,391	\$ 7,719,841
Cash payments to suppliers for goods and services	(1,966,563)	(1,772,233)
Cash payments to employees for services	(4,114,938)	(3,763,250)
Contributions received	157,289	120,000
Net cash from operating activities	1,967,179	2,304,358
<b>Cash flows from capital and related financing activities</b>		
Acquisition of capital assets	(1,854,489)	(2,119,367)
Net cash used in capital and related financing activities	(1,854,489)	(2,119,367)
<b>Cash flows from non-capital and related financing activities</b>		
Miscellaneous income	110,622	52,335
Net cash from non-capital and related financing activities	110,622	52,335
<b>Cash flows from investing activities</b>		
Investment in money market funds and government securities	(461,331)	(78,437)
Investment (loss) earnings	(3,562)	101,982
Net cash from investing activities	(464,893)	23,545
Net increase (decrease) in cash and cash equivalents	(241,581)	260,871
Cash and cash equivalents, at beginning of year	3,869,743	3,608,872
Cash and cash equivalents, at end of year	\$ 3,628,162	\$ 3,869,743
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income (loss)	\$ (1,716,511)	(741,701)
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation	2,821,826	2,952,940
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(11,460)	24,400
(Increase) decrease in prepaid expenses and other current assets	(30,224)	(14,649)
Increase (decrease) in accounts payable	(111,577)	6,565
Increase (decrease) in other liabilities	(3,994)	(9,962)
Increase (decrease) in accrued sick and vacation liability	(55,227)	(9,272)
Increase (decrease) in borrowers' deposits	(35,121)	1,155
(Increase) decrease in OPEB asset/liability	241,029	129,258
(Increase) decrease in net pension asset/liability	1,450,044	1,403,658
(Increase) decrease in deferred outflows of resources	(217,335)	(504,029)
Increase (decrease) in deferred inflows of resources	(364,271)	(934,005)
Net cash from operating activities	\$ 1,967,179	\$ 2,304,358

*See notes to financial statements.*

**NOTE 1 ORGANIZATION AND PROFILE**

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 Law Library presently operates and maintains a flagship branch in downtown Los Angeles, nine (9) branch and partnership locations in courthouses, public libraries and a bar association office throughout the County of Los Angeles. The Law Library is open to the public and provides classes, workshops, books, online resources, self-help materials and reference assistance for self-represented litigants, judges, attorneys, legal professionals and other members of 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.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Accounting and Measurement Focus (Continued)**

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*, as amended by Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. Statement No. 63 requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

- *Net investment in capital assets* – This component of net position consists of 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. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net assets. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of invested in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amounts.
- *Restricted* – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
- *Unrestricted* – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Implementation of New Accounting Pronouncements**

During the fiscal year ended June 30, 2017, the Law Library early adopted the following new Statements of the Governmental Accounting Standards Board (GASB):

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed in this Statement.

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Law Library's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the Law Library's OPEB Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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, 2017 and 2016, cash and cash equivalents consist of:

	<b>2017</b>	2016
Cash and cash equivalents	<b>\$ 3,309,692</b>	\$ 3,551,273
Restricted cash and cash equivalents	<b>318,470</b>	318,470
	<b>\$ 3,628,162</b>	\$ 3,869,743

Restricted cash and cash equivalents represent deposits received from members for their library privileges.

**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 and software	4 years
Furniture, fixtures and other equipment	4-7 years
Interior building improvements	15 years
Buidings and exterior building improvements	15 – 50 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 revenues related to investment earnings.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**NOTE 3      CASH AND CASH EQUIVALENTS AND INVESTMENTS**

As of June 30, 2017 and 2016, cash and cash equivalents and investments are composed of:

	2017	2016
<u>Cash and cash equivalents:</u>		
Local Agency Investment Fund	\$ 353,722	\$ 847,549
Cash deposited with the Los Angeles County Treasurer	3,040,285	2,396,288
Cash on hand and in bank	(84,315)	307,436
Restricted deposits	318,470	318,470
	3,628,162	3,869,743
<u>Investments:</u>		
Money market funds	919,258	953,245
Government securities	3,658,029	3,162,711
	4,577,287	4,115,956
Total	\$ 8,205,449	\$ 7,985,699

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, 2017 and 2016, the total market value of LAIF, including accrued interest was approximately \$77.6 billion and \$75.4 billion, respectively. The Law Library's proportionate share of that value as of June 30, 2017 and 2016 is \$0.3 million and \$0.8 million, respectively. 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 in 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 papers 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.

**NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

Funds deposited in the Los Angeles County Treasury Pool amounted to \$3,358,755 and \$2,714,758 as of June 30, 2017 and 2016, respectively. Of this amount, \$318,470 represents restricted cash and cash equivalents relating to deposits received from members for their library privileges as of June 30, 2017 and 2016.

All investments are stated at fair value. Net changes in the fair value of investments are reflected as non-operating revenue in the Statement of Revenues, Expenses and Changes in Net Position.

**Risk**

In accordance with GASB Statement No. 40, *Deposit and Risk Disclosure – an Amendment of GASB Statement No.3*, certain required disclosures regarding investment policies and practices with respect to the risk associated with their credit risk, concentration of credit risk, custodial credit risk and interest rate risk are discussed in the following paragraphs:

**Interest Rate Risk**

Interest rate risk, as defined under GASB Statement No. 40, is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The following table shows the distribution of the Law Library’s investments by maturity:

**June 30, 2017**

Investment Type	Total	Remaining maturity in Months		
		12 Months Or Less	13 to 24 Months	25-60 Months
Money market funds	\$ 919,258	\$ 919,258	\$ -	\$ -
Government securities	3,658,029	-	521,394	3,136,635
	<u>\$ 4,577,287</u>	<u>\$ 919,258</u>	<u>\$ 521,394</u>	<u>\$ 3,136,635</u>

**June 30, 2016**

Investment Type	Total	Remaining maturity in Months		
		12 Months Or Less	13 to 24 Months	25-60 Months
Money market funds	\$ 953,245	\$ 953,245	\$ -	\$ -
Government securities	3,162,711	505,342	513,851	2,143,518
	<u>\$ 4,115,956</u>	<u>\$ 1,458,587</u>	<u>\$ 513,851</u>	<u>\$ 2,143,518</u>

**NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating by Standard & Poor's required by (where applicable) the California Government Code or the Law Library's investment policy and the actual rating as of year-end for each investment type:

**June 30, 2017**

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>AA+/AA</u>
Money market funds	\$ 919,258	A	\$ 919,258
Government securities	<u>3,658,029</u>	A	<u>3,658,029</u>
	<u>\$ 4,577,287</u>		<u>\$ 4,577,287</u>

**June 30, 2016**

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>AA+/AA</u>
Money market funds	\$ 953,245	A	\$ 953,245
Government securities	<u>3,162,711</u>	A	<u>3,162,711</u>
	<u>\$ 4,115,956</u>		<u>\$ 4,115,956</u>

**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, 2017 and 2016, the Law Library was 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.

**NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

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, 2017 and 2016, the Law Library was not exposed to custodial credit risk.

**NOTE 4 FAIR VALUE MEASUREMENTS**

During the fiscal year ended June 30 2016, the Library implemented GASB Statement No. 72, *Fair Value Measurement and Application*. GASB 72 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; while Level 3 inputs are significant unobservable inputs.

- Level 1 inputs are quoted prices for identical assets or liabilities in active markets that government can access at the measurement date.
- Level 2 inputs are other than quoted prices included in Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The following tables represent the Library's fair value hierarchy for its financial assets measured at fair value on a recurring basis:

**NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)**

Investment Type	June 30, 2017			
	Quoted Prices in Active Markets for Identical Assets	Significant other Observable Inputs	Significant Unobservable Inputs	Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 919,258	\$ -	\$ -	\$ 919,258
Government securities	3,658,029	-	-	3,658,029
	<u>\$ 4,577,287</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,577,287</u>

Investment Type	June 30, 2016			
	Quoted Prices in Active Markets for Identical Assets	Significant other Observable Inputs	Significant Unobservable Inputs	Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 953,245	\$ -	\$ -	\$ 953,245
Government securities	3,162,711	-	-	3,162,711
	<u>\$ 4,115,956</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,115,956</u>

The Library's investments in LAIF and LA County Pool as of June 30, 2017 and 2016 is reported at the Library's pro-rata share of the amortized cost provided by LAIF and LA County Treasurer for the entire portfolio. This amount approximates fair value.

**Los Angeles County Law Library  
Notes to Financial Statements  
Years ended June 30, 2017 and 2016**

**NOTE 5 CAPITAL ASSETS**

The investment in capital assets consists of the following:

	Balance June 30, 2016	Adjustment	Additions	Deletions	Balance June 30, 2017
Capital assets, not being depreciated:					
Land	\$ 580,333	\$ -	\$ -	\$ -	\$ 580,333
Total capital assets, not being depreciated	<u>580,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>580,333</u>
Capital assets, being depreciated:					
Building and improvements	12,136,023	-	-	-	12,136,023
Books and reference materials	47,517,488	-	1,841,721	-	49,359,209
Furniture, fixtures and other equipment	2,058,728	-	-	-	2,058,728
Computer equipment and software	764,623	(14,556)	27,324	-	777,391
Total capital assets, being depreciated	<u>62,476,862</u>	<u>(14,556)</u>	<u>1,869,045</u>	<u>-</u>	<u>64,331,351</u>
Accumulated depreciation	<u>(43,409,452)</u>	<u>-</u>	<u>(2,821,826)</u>	<u>-</u>	<u>(46,231,278)</u>
Capital assets being depreciated, net	<u>19,067,410</u>	<u>(14,556)</u>	<u>(952,781)</u>	<u>-</u>	<u>18,100,073</u>
Capital assets, net	<u>\$ 19,647,743</u>	<u>\$ (14,556)</u>	<u>\$ (952,781)</u>	<u>\$ -</u>	<u>\$ 18,680,406</u>

	Balance June 30, 2015	Adjustment	Additions	Deletions	Balance June 30, 2016
Capital assets, not being depreciated:					
Land	\$ 580,333	\$ -	\$ -	\$ -	\$ 580,333
Total capital assets, not being depreciated	<u>580,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>580,333</u>
Capital assets, being depreciated:					
Building and improvements	12,133,023	-	3,000	-	12,136,023
Books and reference materials	45,453,837	(37,361)	2,101,012	-	47,517,488
Furniture, fixtures and other equipment	2,054,804	-	3,924	-	2,058,728
Computer equipment and software	753,192	-	11,431	-	764,623
Total capital assets, being depreciated	<u>60,394,856</u>	<u>(37,361)</u>	<u>2,119,367</u>	<u>-</u>	<u>62,476,862</u>
Accumulated depreciation	<u>(40,493,873)</u>	<u>37,361</u>	<u>(2,952,940)</u>	<u>-</u>	<u>(43,409,452)</u>
Capital assets being depreciated, net	<u>19,900,983</u>	<u>-</u>	<u>(833,573)</u>	<u>-</u>	<u>19,067,410</u>
Capital assets, net	<u>\$ 20,481,316</u>	<u>\$ -</u>	<u>\$ (833,573)</u>	<u>\$ -</u>	<u>\$ 19,647,743</u>

**NOTE 6      RETIREMENT PLAN**

**A. General Information about the Pension Plans**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the Law Library’s Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and the Law Library’s resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Classic participants (defined as eligible participants prior to January 1, 2013) are required to contribute 8% of their annual covered salary. New or Public Employees’ Pension Reform Act of 2013 (PEPRA) participants (defined as eligible employees brought into CalPERS membership for the first time on or after January 1, 2013) contribute at least half the normal cost rate as determined by CalPERS. 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.

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the California Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2017 and 2016 are summarized as follows:

	<b>Miscellaneous Plan</b>	
	<b>Classic</b>	<b>PEPRA</b>
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8%	6.31%
Required employer contribution rates	11.68%	6.90%

**NOTE 6 RETIREMENT PLAN (CONTINUED)**

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The Law Library is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2017 and 2016, the contributions recognized as part of pension expense for each Plan were as follows:

	2017		2016	
	Classic	PEPRA	Classic	PEPRA
Contributions - employer	\$ 292,226	-	\$ 258,449	\$ 19,727
Contributions - employee	168,651	-	163,226	19,820

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2017 and 2016, the Law Library reported net pension liabilities for its proportionate share of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability (Asset)	
	2017	2016
Miscellaneous (Classic)	\$ 2,683,917	\$ 1,236,782
Miscellaneous (PEPRA)	-	(2,909)
Net Pension Liability	\$ <u>2,683,917</u>	\$ <u>1,233,873</u>

**NOTE 6 RETIREMENT PLAN (CONTINUED)**

Effective for measurement period 2015, CalPERS provides GASB 68 Accounting Valuation Report for the Miscellaneous risk pool and allocation methodology to be used by participants in the risk pool. The schedules of employer allocation include three ratios. It includes allocation for the Total Pension Liability, Plan Fiduciary Net Position and all others pension amounts (e.g. deferred outflows/inflows of resources and pension expense). The Total Pension Liability is allocated based on the Actuarial Accrued Liability from the most recent Actuarial Valuation Report as of June 30, 2015 used for funding purposes. The Plan Fiduciary Net Position is allocated based on the sum of the Market Value of Assets from the most recent Actuarial Valuation as of June 30, 2015 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities. All other pension amounts (deferred outflows/inflows of resources and pension expense) are allocated based on the legally or statutorily required employer contributions for the fiscal year ended June 30, 2016, including reported contribution adjustments and suspended payroll information.

The Law Library's allocation bases for pension items for 2017 reporting period are as follows:

	<b>2017</b>
Total pension liability	0.00158450
Plan fiduciary net position	0.00184270
All other pension amounts (deferred outflows/inflows of resources and pension expense)	0.00082020

For the year ended June 30, 2017, the Law Library recognized pension expense of \$1,660,663. At June 30, 2017 and 2016, the Law Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>2017</b>		<b>2016</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Pension contributions subsequent to measurement date	\$ 792,226	\$ -	\$ 278,176	\$ -
Differences between actual and expected experience	11,264	(2,278)	17,521	-
Differences in proportions	34,024	-	-	-
Changes in assumptions	-	(106,568)	-	(165,772)
Change in employer's proportion	247,854	-	179,835	-
Differences between the employer's contributions and the employer's proportionate share of contributions	-	(422,656)	7,093	(221,992)
Net differences between projected and actual earnings on plan investments	39,497	-	424,905	(508,009)
Total	\$ 1,124,865	\$ (531,502)	\$ 907,530	\$ (895,773)

**NOTE 6 RETIREMENT PLAN (CONTINUED)**

\$792,226 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended June 30	Amount
2018	\$ (273,190)
2019	(247,261)
2020	194,808
2021	126,781
2022	-
Thereafter	-

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	30-Jun-15
Measurement Date	30-Jun-16
Actuarial Cost Method	Entry-Age Normal Cost Method
<b>Actuarial Assumptions:</b>	
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	(1)
Mortality	(2)
Post-Retirement Benefit Increase	(3)

- (1) Varies by entry age and service
- (2) Derived using CalPERS' Membership Data for all funds
- (3) Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2015 valuation were based on the results of a January 2015 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

**NOTE 6      RETIREMENT PLAN (CONTINUED)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.65 percent, gross of administrative expense. CalPERS pension discount rate is set equal to the long-term expected rate of return calculated using the capital market assumptions.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Law Library's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Law Library's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

		<u>Miscellaneous Plan</u>
1% Decrease		6.65%
Net Pension Liability	\$	5,755,204
Current Discount Rate		7.65%
Net Pension Liability (Asset)	\$	2,683,917
1% Increase		8.65%
Net Pension Liability (Asset)	\$	145,650

**NOTE 6            RETIREMENT PLAN (CONTINUED)**

**C. Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**D. Payable to the Pension Plan**

As of June 30, 2017 and 2016, the Law Library did not have outstanding amount of contributions to the pension plan required for the years ended June 30, 2017 and 2016.

**NOTE 7            OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**Plan Description**

The Law 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 Law 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](http://www.calpers.ca.gov) and [www.guardianlife.com](http://www.guardianlife.com).

**NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Description of Retiree Benefits**

Following is a description of the benefits provided under the Plan:

	<u>SEIU</u>	<u>Non-represented</u>
Benefit types provided	Medical and dental *	Medical and dental *
Duration of Benefits	Lifetime	Lifetime
Required Service	5 years	5 years
Minimum Age	50	50
Dependent Coverage	Yes	Yes
Library Contribution %	100% for employee and 50% for dependent up to cap	100% for employee and 50% for dependent up to cap
Library Medical Cap**	<u>Employee Only:</u> Up to full cost of 2011 premium highest CalPERS LA Region Group Health HMO plan offered (\$496.93) and one half (50%) of all premium increases since 2011  <u>Dependents:</u> Up to one half (50%) of the cost of 2011 premiums highest CalPERS LA Region Group Health HMO plan for dependents (\$248.47 for Employee & 1 Dependent, \$397.55 for Employee & 2 or more dependents), plus one half (50%) of the cost of any increase since 2011	<u>Employee Only:</u> Up to full cost of 2011 premium highest CalPERS LA Region Group Health HMO plan offered (\$496.93) and one half (50%) of all premium increases since 2011  <u>Dependents:</u> Up to one half (50%) of the cost of 2011 premiums highest CalPERS LA Region Group Health HMO plan for dependents (\$248.47 for Employee & 1 Dependent, \$397.55 for Employee & 2 or more dependents), plus one half (50%) of the cost of any increase since 2011

\*Those hired prior to 7/1/08 receive dental coverage

\*\*There is no cap for dental

**Employees covered by benefit terms**

At June 30, 2017 (valuation date), the following employees were covered by the benefit terms of the Plan:

Category	Count
Active employees	36
Inactive employees or beneficiaries currently receiving benefit payments	33
Inactive employees entitled to but not yet receiving benefit payment	-
	<u>69</u>

**Contributions and Funding Policy**

The contribution requirements of plan members and the Law Library are established and may be amended by the Board of Trustees. During the fiscal year 2014, the Law Library joined the California Employers' Retiree Benefit Trust (CERBT) program and contributed \$2,000,000 to the Plan. At June 30, 2017, the Trust account balance was \$2,135,363.

**NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Net OPEB Liability**

The Library's net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017.

*Actuarial Assumptions*

This valuation assumes that the Library will fund the Plan on an ad hoc basis, in an amount sufficient to fully fund the obligation over a period not to exceed 30 years. The Normal Cost is the portion of the Actuarial Present Value of benefits allocated to a valuation year. The UAAL is the excess of the Entry Age Normal Actuarial Accrued Liability over the Market Value of Assets.

The total OPEB liability for the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age actuarial cost method
Inflation	2.75%
Salary increases	2.75% per year
Investment rate of return	6.5%; based on assumed long-term return on plan assets assuming 100% funding through CERBT using the Building Block Method
Healthcare cost trend rates	4% per year
Mortality rates	Based on 2014 CalPERS active mortality for Miscellaneous employees

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) was used and developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage using geometric means and by adding expected inflation. The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized in the following table:

**NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

Asset Class	Percentage of Portfolio	Assumed Growth Return
US Large Cap	40%	7.7950%
US Small Cap	10%	7.7950%
Long-term Corporate Bonds	18%	5.2950%
Long-term Government Bonds	6%	4.5000%
Treasury Inflation Protected Securities (TIPS)	15%	7.7950%
US Real Estate	8%	7.7950%
All Commodities	3%	7.7950%
<b>Total</b>	<b>100%</b>	

*Discount rate*

The discount rate used to measure the total OPEB liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that the Library contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was determined to be the long-term expected rate of return on OPEB plan investments.

*Change in the Net OPEB Liability*

	Increases (Decreases)		
	Total OPEB Liability	Plan Fiduciary Net	Net OPEB Liability
<b>Balance at June 30, 2016</b>	\$ 4,245,860	\$ 2,029,637	\$ 2,216,223
<b>Changes for the year:</b>			
Service cost	108,640	-	108,640
Interest on the total OPEB liability	278,115	-	278,115
Difference between actual and expected experience	-	-	-
Changes in assumptions	-	-	-
Contribution - employer	-	-	-
Net investment income	-	147,500	(147,500)
Benefit payments	(40,000)	(40,000)	-
Administrative expense	-	(1,774)	1,774
<b>Net Changes</b>	<b>346,755</b>	<b>105,726</b>	<b>241,029</b>
<b>Balance at June 30, 2017</b>	<b>\$ 4,592,615</b>	<b>\$ 2,135,363</b>	<b>\$ 2,457,252</b>

**NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

*Sensitivity of the net OPEB liability to changes in the discount rate*

The net OPEB liability of the Library, as well as what the Library's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.5%) or one percentage point higher (7.5%) follows:

		<u>Discount Rate 1% Lower (5.5%)</u>		<u>Valuation Discount Rate (6.5%)</u>		<u>Discount Rate 1% Higher (7.5%)</u>
Net OPEB liability	\$	3,046,819	\$	2,457,252	\$	1,970,737

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates*

The net OPEB liability of the Library, as well as what the Library's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (3%) or one percentage point higher (5%) than current healthcare cost trend rates follows:

		<u>Trend 1% lower</u>		<u>Valuation Trend</u>		<u>Trend 1% higher</u>
Net OPEB liability	\$	1,723,055	\$	2,457,252	\$	3,381,678

**OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB**

For the year ended June 30, 2017, the Library recognized OPEB expense of \$241,029 with details as follows:

		<u>Total</u>
Service Cost	\$	108,640
Interest on Total OPEB Liability		278,115
Actual Investment Income		(147,500)
Administrative Expense		1,774
Total OPEB Expense	\$	<u>241,029</u>

At June 30, 2017, the Library reported no deferred outflows of resources and deferred inflows of resources related to OPEB. Since the Library's prior valuation was performed in accordance with GASB 45, it is not possible to calculate compliance gains and losses. Therefore, valuation-based deferred items will not be reported until the next valuation of the Plan.

**NOTE 8            CONTINGENT LIABILITIES**

The Law Library is aware of potential claims that may be filed against them. The outcome of these matters is not presently determinable, but the resolution of these matters is not expected to have a significant impact on the financial condition of the Law Library.

**NOTE 9            PRIOR PERIOD ADJUSTMENT**

The financial statements as of and for the year ended June 30, 2016 were restated to retroactively report the net OPEB liability as of the beginning of the fiscal year as a result of implementing GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. The Law Library made adjustments for these items as a cumulative effect of change in accounting principle. This resulted in a decrease in the net position by \$2,134,270 and reporting net OPEB liability of \$2,216,224 in the June 30, 2016 financial statements.

	<b>Net Position</b>	<b>Net OPEB Liability</b>
Balance as previously reported	\$ 26,969,518	\$ 81,954
Adjustment to reflect the retroactive effect of GASB 75 implementation	(2,134,270)	2,134,270
Balance as restated	\$ 24,835,248	\$ 2,216,224

**NOTE 10          SUBSEQUENT EVENTS**

In preparing these financial statements, the Law Library has evaluated events or transactions that occurred subsequent to the balance sheet date through October 25, 2017, the date the accompanying financial statements were available to be issued, for potential recognition or disclosure in the financial statements. The Law Library determined that no subsequent events required disclosure or adjustment to the accompanying financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Los Angeles County Law Library  
Schedule of Net OPEB Liability**

	Fiscal Year Ending <u>June 30, 2017 *</u>
<b>Total Pension Liability</b>	
Service cost	\$ 108,640
Interest on total OPEB liability	278,115
Benefit payments, including refunds of employee contributions	<u>(40,000)</u>
<b>Net change in total OPEB liability</b>	346,755
<b>Total OPEB liability - beginning of year</b>	<u>4,245,860</u>
<b>Total OPEB liability - end of year (a)</b>	<u>\$ 4,592,615</u>
 <b>Plan Fiduciary Net Position</b>	
Net investment income	\$ 147,500
Contributions - employer	-
Benefit payments, including refunds of employee contributions	(40,000)
Administrative expenses	<u>(1,774)</u>
<b>Net change in plan fiduciary net position</b>	105,726
<b>Plan fiduciary net position - beginning of year</b>	<u>2,029,637</u>
<b>Plan fiduciary net position - end of year (b)</b>	<u>\$ 2,135,363</u>
 <b>Net OPEB liability - end of year (a)-(b)</b>	<u>\$ 2,457,252</u>
 Plan fiduciary net position as a percentage of the total pension liability	<u>46.50%</u>
 Covered - employee payroll	<u>\$ 2,193,942</u>
 Net OPEB liability as percentage of covered-employee payroll	<u>112.00%</u>

\* Fiscal year 2017 was the first year of implementation, therefore only one year is shown.

*See report of independent auditors.*

The actuarially determined contribution was not calculated. The assumption used was that the Library will contribute on an ad hoc basis, in an amount sufficient to fully fund the obligation over a period not exceed 30 years. Moreover, there are no statutorily or contractually established contribution requirements.

*See report of independent auditors.*

**Los Angeles County Law Library**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**Last 10 years\***

	Measurement Date				
	June 30, 2016	June 30, 2015		June 30, 2014	
		Classic	PEPRA	Classic	PEPRA
Proportion of the net pension liability (asset)	0.07726%	-0.00275%	0.00002%	-0.00275%	0.00002%
Proportionate Share of the net pension liability (asset)	\$ 2,683,917	\$ 1,236,782	\$ (2,909)	\$ (170,833)	\$ 1,048
Covered - employee payroll	\$ 2,193,142	\$ 2,090,465	\$ 283,145	\$ 2,447,858	\$ 79,187
Proportionate Share of the net pension liability (asset) as percentage of covered-employee payroll	122%	59.16%	-1.03%	-6.98%	1.32%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	88.23%	94.34%	103.72%	100.75%	83.01%
Plan's Proportionate Share of Aggregate Employer Contributions <sup>(2)</sup>	\$ 749,577	\$ 323,613	\$ 26,681	\$ 618,974	\$ 139

**Notes to Schedule**

- <sup>1</sup> GASB Statement Nos. 68 and 82 define covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan or the payroll on which contributions are made.
- <sup>2</sup> The Plan's proportionate share of aggregate employer contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate employer contributions is based on the Plan's proportion of fiduciary net position shown on line 5 of the table above as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

\* - Fiscal year 2015 was the 1st year of implementation, therefore only 3 years are shown.

*See report of independent auditors.*

**Los Angeles County Law Library  
Schedule of Pension Contributions  
Last 10 years\***

	Measurement Date				
	June 30, 2016	June 30, 2015		June 30, 2014	
		Classic	PEPRA	Classic	PEPRA
Contractually required contribution (actuarially determined)	\$ 278,176	\$ 252,560	\$ 20,822	\$ 269,964	\$ 15,112
Contributions in relation to the actuarially determined contributions	(278,176)	(252,560)	(20,822)	(269,964)	(15,112)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,193,142	\$ 2,090,465	\$ 283,145	\$ 2,447,858	\$ 79,187
Contributions as a percentage of covered-employee payroll	12.68%	12.08%	7.35%	11.03%	19.08%

**Notes to Schedule**

Valuation date

6/30/2015

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years as of valuation date
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by entry age and age
Investment rate of return	7.65%, net of pension plan investment expense; includes inflation
Retirement age	57 yrs.
Mortality Rate Table	Derived using CalPERS' membership Data for all funds

\* - Fiscal year 2015 was the 1st year of implementation, therefore only 3 years are shown.

*See report of independent auditors.*

**Report of Independent Auditors 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, 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, the financial statements of the Los Angeles County Law Library (the Law Library) which comprise the statement of net position as of June 30, 2017 and 2016 and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated, October 25, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Law Library's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Law Library's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Law Library's financial statements are free from 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*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Law Library's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Law Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vasquez + Company LLP*

**Los Angeles, California**  
**October 25, 2017**



[www.vasquezcpa.com](http://www.vasquezcpa.com)

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# AGENDA ITEM 4

## DISCUSSION ITEMS

- 4.1 Election of Office
- 4.2 Approval of Board of Trustees Meeting Dates & Schedule for 2018
- 4.3 Approval of Offering Platinum Level of Member Program
- 4.4 After-Report Regarding Pro Bono Week Events and Activities



**MEMORANDUM**

**DATE:** November 27, 2017

**TO:** Board of Law Library Trustees

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

**RE:** Election of Officers

**SUMMARY**

Former Board President Jones resigned from the Board effective October 31, 2017. Since that time, Vice President Juhas has been acting as interim president.

Trustee Juhas has indicated his willingness to serve as President of the Board, and Trustee Court has indicated her willingness to serve as Vice President of the Board. It would therefore be appropriate at this time to nominate, discuss and elect a Board President and Vice President.





**MEMORANDUM**

**DATE:** November 27, 2017

**TO:** Board of Law Library Trustees

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

**RE:** Approval of Board of Trustees Meeting Dates & Schedule for 2018

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

Consistent with this practice, the proposed 2018 dates are:

<b>2018 DATES</b>	
January 24	July 25
February 28	August 22
March 28	September 26
April 25	October 24
May 23	*November 14
June 27	*December 19

For planning purposes, we have identified the following items to be discussed at Board meetings throughout 2018. Both the topics and the assigned dates are tentative, but we wanted to apprise you as to the status of our efforts to organize and plan upcoming agenda items. We will, of course, work with the Board President on specific scheduling as the year progresses.

<b>DATE</b>	<b>TENTATIVE TOPIC</b>
January 24	FY18 Quarter 2 Statistics Workers Comp Insurance Elevator Project Bid Award
February 28	Mid-Year Budget Review SEIU MOU Negotiations Roofing Project Status Report
March 28	Friends Board of Director Appointments Elevator Project Status Update
April 25	FY18 Quarterly 3 Statistics Update Business Package and D&O Insurance



May 23	Discussion of Operating Budget, FY 2018-2019 Law Week After Report
June 27	Final Budget Approval FY 2018 – 2019 Insurance Renewal –LTD, Life, Dental, Vision Award of Audit Contract
July 25	Fiscal Year-2018 Statistics
August 22	Approval of Revised Rules of Conduct Annual Report to the Board of Supervisors Approval of Audit Engagement Letter
September 26	Approval of Revised Borrower Rules FY2017-18 Budget Review Award of Insurance Broker Contract
October 24	FY19 Quarterly 1 Statistics Update Review & Acceptance of FY 2017-18 Audit Report Health Resolution Amendment
*November 14	2019 BoT Meeting Dates / Schedule Holiday Schedule Pro Bono Week After-Report Update to Employee Handbook & Personnel Policies Manual
*December 19	Executive Director Performance Evaluation



**MEMORANDUM**

**DATE:** November 27, 2017

**TO:** Board of Law Library Trustees

**FROM:** Sandra Levin, Executive Director  
Malinda Muller, Director, Patron Services  
Austin Stoub, Senior Librarian, Reference & Research

**RE:** Approval of Offering Platinum Level of Member Program

**INTRODUCTION**

The Law Library currently offers Bronze, Silver and Gold levels of Membership. (See attached summary of existing levels.) At the June 2017 meeting, the Board of Trustees approved a staff recommendation to begin a pilot program for a “Platinum Level” of Membership. The pilot program has been successful; our law firm partner is very happy with the services we have been able to offer, and the Law Library has been able to generate revenue for these services without any adverse impact on other services.

Although the Law Library has not been promoting or marketing the Platinum Level membership, two other firms have apparently heard by ‘word of mouth’ and expressed interest. Staff recommends offering the Platinum Level of service on an ongoing basis on the terms described below.

**ANALYSIS & BACKGROUND**

In 2010, LA Law Library created our Members Program, providing higher levels of service for a fee. The program has helped foster closer relationships between the legal community in Los Angeles and LA Law Library. Through the Members Program, we have been able to more closely address the legal resource needs of small firms and solo practitioners, while also generating revenue for the Library. In addition, as the program has grown, Members have become engaged supporters of the library, including participating as volunteers in the hugely popular Lawyers in the Library program, have presented MCLE and public classes for library patrons, and have joined our Friend’s Board.

Since the Members Program was created, we have been approached periodically by mid and large sized firms interested in a higher level of service. However, as the Members Program was designed, priced and marketed toward smaller organizations, mid and larger firms have not enrolled in our traditional Members Program.



Earlier this year, we were approached by a large, multinational law firm who was interested in exploring new and more robust options we might be able to offer, for a larger annual Members fee. At the June meeting of the Board of Trustees, staff presented a proposal that would allow us to offer this type of service. The Board of Trustees approved the staff proposal to begin a pilot program of an elevated level called "Platinum". As a result of the Board's approval, we were able to explore this partnership through a three month pilot program, which the Board then extended for an additional month in October.

The trial program was a success. Over the course of the four month pilot, we responded to over 60 requests from this firm, at times addressing up to five requests per day, and provided more than 400 separate documents as a result of those 60+ requests, with an average response time of well under an hour. The Platinum Member law firm was happy with the level of service, including turnaround time, breadth of available resources and accuracy. We believe the pilot program has provided a proof-of-concept that this model of service could be successful if offered to law firms. The pilot project participant has confirmed interest in renewing for an annual contract if the Platinum Level is approved by the Board of Trustees.

If approved by the Board of Trustees, a permanent Platinum Members program would have the following benefits:

- Allow the Law Library to engage in long term partnerships with multiple firms that would result in a stable revenue stream;
- Allow the Law Library to add a staff position to handle both Platinum Level requests, as well as other patron services when not fully occupied with requests from Platinum Members;
- Establish a new level to the Members Program that might attract other large firms and expand the use and awareness of the resources available at the Law Library;
- Expand attorney volunteer participation at the Law Library and in our public events and programs.

In our initial request to the Board, we expressed the need for a pilot project to collect data and experience regarding potential costs and impacts. After four months of testing this model, we believe we have identified the material costs associated with this program, including salary, benefits, computer hardware and software, and other equipment requirements.

Moreover, we have found that the additional staffing has provided a significant benefit to the Law Library and its non-Member patrons. For the pilot project, the Law Library retained contract employees using the revenue from this program. When those individuals were not at capacity responding to Platinum Member requests, they were able to assist with other tasks for various departments throughout the library, helping with Pro Bono Week preparations, for example. With a more permanent (annual) Platinum Level program, the Law Library would be able to hire a professional law librarian, who would require less supervision and could undertake a broader range of



projects and support in their 'extra' time. As a result, the additional staff capacity that this program would generate would benefit the public as a whole.

The proposed terms of the Platinum Level Membership (similar to the terms of the pilot project, but for an annual term) are provided in the attached term sheet.

### **OPTIONS**

After discussing and posing any questions the Board might have, the following options are available:

1. Approve the Platinum Member program per the attached term sheet as an annual service offered by LA Law Library, and authorize the Executive Director to execute the necessary documents and hire an additional reference librarian once the membership documents have been executed;
2. Modify the Platinum level members program to address any Board concerns and authorize the Executive Director to execute the necessary documents reflecting the amended terms;
3. Extend the Platinum Members pilot program through the end of December to allow for continued discussion of a Platinum Level Members program at the December Board of Trustees meeting; or
4. Direct Staff not to establish a Platinum Level membership.

### **RECOMMENDATION**

Staff recommends that the Board of Trustees approve Option 1.





The Members Program gives you the flexibility to choose the membership benefits that best suit your needs. Members may choose to join or renew as a Gold, Silver, or Bronze Member.

Every membership level enjoys the core membership benefits that have made the program so successful in its goal of serving the legal community. By selecting among Gold, Silver, and Bronze memberships, you have the freedom to choose the benefits that are right for you.

## Levels & Benefits

- Access to the Members Study at the Mildred L. Lillie Building
- Unlimited On-site Access to Every Major Legal Database
- Select Remote Databases
- E-Delivery of Research Materials at Reduced Fees
- Customized Training on Remote Databases for Members and Their Staff
- MCLEs and Legal Research Classes at Reduced Fees (10% off)
- Private Conference Room and Office Space at 50% Off Daily Rates
- Extended Borrowing Privileges (up to 15 items) with Reduced Overdue Fines (50% off)
- Access to Members Networking Directory
- 30 Parking Sessions Free Annually Onsite
- Direct Access to Members Reference for expedited reference service and E-delivery
- Super-Extended Borrowing Privileges (up to 30 items)
- \*Free On-site Parking, No Annual Limit

Gold Membership (\$995 / yr)	Silver Membership (\$495 / yr)	Bronze Membership (\$195 / yr)
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
*	✓	
✓	✓	
✓		
✓		



For more information, visit us at:  
[www.lalawlibrary.org](http://www.lalawlibrary.org)

213.785.2555 | [members@lalawlibrary.org](mailto:members@lalawlibrary.org)  
301 W. 1st Street,  
Los Angeles, CA 90012



## Platinum Level Membership Term Sheet (as of November 15, 2017)

1. Law Library shall provide Platinum Member law firm a dedicated telephone and email contact, for use in contacting Platinum program personnel and submitting requests.
2. Platinum Membership applies to entire law firm;
  - a. Platinum Member to provide list of Approved Contacts; any individual on the Approved Contacts list may contact the Platinum Member line;
  - b. Platinum Member shall also provide a list of personnel authorized for in-person access; any individual on the In-Person list shall have the on-site privileges provided to Bronze level members as described at <http://www.lalawlibrary.org/index.php/services-rentals/members/prospective.html>.
3. Response times for email and telephone requests during normal business hours:
  - a. For up to 8 discrete requests per day (e.g., pulling a case, statute, judicial reversal report or other identified, specific authority or report), Law Library shall respond within 1 hour on weekdays and 3 hours on Saturdays. Requests for scans of extensive print materials may take longer.
  - b. For additional requests or research questions, Law Library does not assure a specific turnaround time, but shall treat the request as a high priority and give it immediate attention.
4. Platinum Member shall have borrowing privileges and on-site access to all print and digital materials within the Law Library collection, subject to copyright laws and vendor/publisher agreements. A searchable catalog of materials available at the Law Library is available at [www.lalawlibrary.org](http://www.lalawlibrary.org). A list of available databases can be found at <http://www.lalawlibrary.org/index.php/legal-research/research-databases.html>.
5. In addition, Platinum membership includes unlimited e-delivery of responses to reference requests. Matters available to the Law Library on subscription databases for a fee (e.g., outside of the Law Library's plan) will be provided, but billed monthly as an additional cost. Print copies will be charged at the usual rate for staff-assisted copies.
6. Member shall designate a project manager who shall serve as the point of contact for troubleshooting and resolving any concerns or problems
7. Cost: \$8,000 per month for the term of the agreement; 1 year term (from the 1<sup>st</sup> of the month following execution of agreement)
8. Law Library currently has a maximum of 4 Platinum Memberships available for purchase. First come, first served.
9. Termination: Either party may terminate for good cause by written notice which shall take effect as of the 1<sup>st</sup> of the following month. Good cause for termination by the Law Library shall include nonpayment by the Member; good cause for termination by the Member shall include a substantial reduction in the available collection materials.
10. Not included in Platinum Membership:
  - a. Law Library does not provide legal advice
  - b. Platinum Members do not receive remote access to databases (due to publisher constraints)
  - c. Platinum Members may not obtain copies in violation of copyright law or publisher license and subscription agreements



**MEMORANDUM**

**DATE:** November 27, 2017

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director  
Janine Liebert, Managing Librarian, Public Interest Programs

**RE:** After-Report Regarding Pro Bono Week Events and Activities

**INTRODUCTION AND SUMMARY**

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

As you are aware, during the National Pro Bono Celebration, LA Law Library hosted its sixth annual Pro Bono Week (PBW) Celebration from October 14 through October 20, 2017, with a pre-week kick-off reception on October 10. The Public Legal Services Fair was held on Saturday, October 14, after which the Law Library offered daily events throughout the rest of the week. The week was an enormous success.

This report summarizes the activities and provides some perspective on the week-long effort. Questions and comments from the Board are welcome.

**VISION AND MISSION**

The Law Library's vision and mission statements call for the Library to be a "vibrant community education center in Los Angeles County," "a leader in providing public access to legal knowledge" and "a navigator facilitating access to the legal system." Once again, Pro Bono Week publicly and effectively implemented those goals across a broad segment of the legal community and the general public.

**GENERAL STATISTICS**

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

- More than 25 booths at the Public Legal Services Fair
- More than 50 different events, classes and programs throughout the week;
- More than 50 different subject areas covered;
- More than 50 legal aid and social service providers participating;
- More than 50 different blogs posting about the events;
- More than 100 print and electronic news articles;
- More than 500 online calendars;
- More than 1,000 attended;
- More than 1,200 pre-registrations for events;
- More than 2,000 registrations plus walk-in attendants at events; and
- More than 10,000 flyers distributed throughout the community



In addition, the Pro Bono Week website was visited more than 3,000 times by 268 different cities across the world. Los Angeles had the most hits with 61.51%. Sacramento, San Diego, Glendale, Santa Monica and Pasadena were the next highest audiences.

Finally, the programming related to immigration issues created tremendous interest in our social media, registrations, visitors and requests for more information. A Google search for "immigration + LA Law Library" resulted in about 4,630,000 results!

#### **SPONSORS AND FINANCES**

The vision we had of promoting Pro Bono efforts and assisting those in need was shared by our many sponsors: The Friends of the Los Angeles County Law Library, Thomson Reuters West, Lexis, CEB, Wolters Kluwer and local restaurant Cherry Pick who set up shop to serve the participants as well as the vendors. We are grateful for their generosity which made these events possible and look forward to their continued support of PBW in the future.

Nearly all have stated that they would like to sponsor again next year. Through the generosity of these sponsors, the Law Library was able to cover all of its out-of-pocket costs, including overtime and security (see attached Financial Report) and recoup some of the lost revenue from waiving certain fees and charges. Of course, tens of thousands of dollars of additional staff time went into the Pro Bono Week effort without reimbursement, but that is consistent with our Mission and Vision.

#### **PUBLIC LEGAL SERVICES FAIR**

The Public Legal Services Fair was organized to provide people of all ages the ability to receive service and to learn what no-cost and low-cost services are available to them.

*Workshops:* The classes and workshops during the fair covered an even wider scope of topics than last year's fair. See attached list of partnering organizations and map handed out on the day of the event. Once again, Beverly Hills Bar Association Barristers hosted Lawyers in the Library. It was busy all morning long and more than 70 people were served. Among the other workshops and clinics offered were the citizenship assistance workshop presented by four legal aid providers in collaboration and the first-ever Esperanza Immigrant Rights Project's U-Visa workshop at the Law Library. We hope to see all of these programs repeated at the Law Library in the future.

*Classes:* Classes on fair housing, child custody and support, how to talk to a lawyer, unbundled legal services, writs, the Brown Act and brief writing were once again popular. New offerings included classes on how to talk to a lawyer, how to find the right lawyer or legal service, tools for assisting victims of elder abuse, filing a civil rights lawsuit and how to prepare for an immigration raid or encounter with ICE.

*Booths:* Booth participants included legal aid organizations and lawyer referral services, disability rights and fair housing advocates, mental health providers, community development organizations, consumer protection agencies, grassroots community action organizations and city and county public library systems. Booths provided information and services to:

- Self-represented family law litigants
- Consumers resolving health access and service problems



Disabled people seeking information about their individual rights  
Moderate income people seeking legal services  
Immigrant and low-income communities needing assistance  
Low-income and special needs children accessing the public education system  
Tenants facing eviction and other emergency housing problems  
Homeless individuals and families in need of housing and other emergency services

New booth participants included Mesereau Free Legal Clinic, Kids in Need of Defense (KIND), ACLU of Southern California and the Karsh Center at Wilshire Boulevard Temple.

#### **WEEKDAY CLASSES AND PROGRAMS**

After the Fair, programming continued throughout the week, with an overall increase in the number and scope of classes for both the public and legal community. Programs conducted by existing partners included the ever popular landlord-tenant series and classes from the internally taught Civil Lawsuit Basics and Business Series.

Based on popular demand, the Library repeated the two classes focused on criminal law – *Ripped from the Headlines: Public Corruption Cases*, taught by L.A. County Inspector General Max Huntsman and *Know Your Rights When Interacting with the Police*, taught by three civil rights attorneys and two officers from the Los Angeles Police Department.

The week also featured Bet Tzedek’s clinic providing assistance with conservatorship petition preparation and Public Counsel’s clinic assisting with guardianship petition preparation (regularly held in the courthouse). The week also marked the introduction of a possible new clinic providing one-on-one assistance with writing an appellate brief – a new collaboration with Public Counsel’s appellate self-help clinic located at the California Court of Appeal.

For attorneys, Pro Bono Week featured 7 hours of free MCLE classes, all of which provided practical training in how to represent pro bono clients. Subjects covered included housing and preventing homelessness, assisting with criminal record expungements to help clients gain employment, setting up conservatorships for adults with disabilities, seeking medical assistance for clients through medical-legal partnerships, and counseling on debt and bankruptcy. Many non-lawyers attended these classes as well.

The week also marked the sixth year in a row for three key collaborations:

- Public Counsel provided free one-on-one counseling by pro bono attorneys regarding debt and bankruptcy.
- Southern California Medical Legal Partnerships Collaborative once again presented a discussion led by a panel of Medical/Legal Partnership attorneys on ethical issues and best practices in forming medical legal partnerships with different types of providers
- The annual mediation roundtable hosted by the County of Los Angeles Department of Consumer and Business Affairs, this year focusing on services mediators can provide to combat homelessness through mediation. This topic was selected in response to the 23% increase in the homeless population in Los Angeles County in 2016.

The week ended with two additional Lawyers in the Library programs – one featuring the Library’s regular roster of volunteers and the other at Van Nuys Public Library



featuring volunteer attorneys from the San Fernando Valley Bar Association. Between the two, 160 people were provided free consultations. This was also the first time a Lawyers in the Library program has been held at a public library partnership location during Pro Bono Week. Discussions are already underway to hold more Lawyers in the Library programs at Van Nuys Public Library, given the good turnout and successful coordination of planning and day-of logistics

#### **PRO BONO WEEK DISPLAY**

The main lobby display tells the history of pro bono services in the United States and references the ABA Model Rules re: Voluntary Pro Bono Publico service, as well as the California Business & Professions Code governing pro bono service and pro bono policies of the California Bar Association and Los Angeles County Bar Association. A highlight of the display is the Commendation of LA Law Library from the County of Los Angeles acknowledging Pro Bono Week and the Library's dedicated service to the community and its citizens, signed by all five County Supervisors.

The display on the glass shelves in the lobby explores DACA – what it is, who was eligible, and its current status. The display includes *Know Your Rights* handouts from the ACLU in both English and Spanish advising what to do if the police, an immigration agent or the FBI stop you. Also featured are a Certificate of Recognition from the State of California Senate acknowledging the Law Library's service to the immigrant community and a Certificate of Congressional Recognition presented to the Law Library by U.S. Congresswoman Grace F. Napolitano thanking the Library for its active participation in the Annual Immigration Clinic.

#### **VOLUNTEER PARTICIPATION**

The week of events took a veritable army of volunteers to implement. For the Public Legal Services Fair alone, 44 individuals helped with registration, child care, information booths, directional guidance and many other tasks. The volunteer pool drew from staff, family of staff, friends, interns, sponsors, high school students, attorneys and others seeking opportunities to volunteer. In addition, all of the class presenters and attorneys providing patron consultations were unpaid and add at least another 30 names to the list of dedicated volunteers needed to make PBW a success!

During the rest of Pro Bono Week, we had several staff members help with registration tables and guiding patrons to their correct location. We received positive and constructive feedback from all volunteers regarding duties, procedures, expectations and enjoyment.

We also launched the use of SignUpGenius.com to assist with scheduling all volunteer positions, posts and parking needs. With a total number of over 60 volunteers for the entire Pro Bono Week event, using SignUpGenius.com made the overall organization of volunteers and staff much easier to track.

#### **PRO BONO PALOOZA, NETWORKING AND NEW CONNECTIONS**

On Tuesday evening, October 10, in advance of Pro Bono Week, the Law Library hosted "Pro Bono Palooza," featuring: an MCLE panel discussion; a logistics meeting with our providers to convey information about logistics and expectations for the upcoming events; and a reception featuring music, food, networking & information tables about pro bono volunteer opportunities.



The MCLE panel discussion on “Bridging Cultural Gaps with Pro Bono Clients,” featuring a distinguished panel of academics and leading attorneys from major legal aid organizations, served as the headliner for the week’s MCLE programming. Prof. Joseph Berra of UCLA School of Law discussed the dangers of implicit bias for attorneys representing clients of different backgrounds; Tai Glenn of Inner City Law Center addressed the challenges of representing clients living in poverty; Christina Yang of Advancing Justice shared tips on representing clients of limited English proficiency; and, Diego Cartagena of Bet Tzedek gave numerous practical tips on how to eliminate bias in the representation of legal aid clients. Over 40 attended the panel discussion, and attorneys gave strong reviews, noting the practical tools they gained to help fight bias and more effectively represent the clients they were devoted to helping access justice.

This year, more than 30 organizations were represented at the logistics meeting and Pro Bono Palooza. The Library prepared the participants with information about security, parking, signage, food and a variety of other practicalities. The Library also provided tips on how to use the opportunities and connections available during Pro Bono Week to develop new sources of referrals and expand our collective ability to match patrons/clients with available service providers. One of the significant contributions of PBW to overall service levels in Los Angeles County is to improve the ability of 50+ participating organizations to make effective referrals to one another throughout the rest of the year.

Nearly all of the providers then used the reception that followed to network and create connections. Not only did the Pro Bono Palooza reception give the many providers an opportunity to meet and establish referral connections with one another, but 17 organizations also hosted tables about pro bono volunteer opportunities.

Gary Greene, Esq. and his Big Band of Barristers once again entertained with a fabulous performance of swing music and vocal performances, featuring attorneys, judges and justices from our own LA legal community. Piece by Piece displayed and sold their impressive mosaic artwork, providing not only an elegant artistic experience for those in attendance, but also support for the critically important work Piece by Piece does training those vulnerable to homelessness in mosaic art to build marketable skills and a path to earned income.

Throughout the course of the week, the Library also established and reinforced many new connections of its own. Once again, schools with paralegal programs offered extra credit to students who attended our pro bono week classes, introducing many new prospective attendees to the resources offered at the Library. Attorneys who were exposed to our programs for the first time signed up to support future Lawyers in the Library programs, expanding our volunteer base.

To reinforce the connections made throughout the year, the Library also provided an online resource directory where participant organizations could find the main contact information, website and description for each organization, as well as handouts, forms and other useful information for provider participants in the week’s events.

#### **MEDIA AND OUTREACH**

Over 50 articles appeared in local, city, state and national print and electronic media and nearly 200 announcements appeared on-line or in E-News. Over 500 on-line calendars across Southern California, statewide and nationally announced the events.



10,000 flyers were posted in courthouses, elected official offices or distributed to the public via Neighborhood Councils, public libraries, police departments, churches, senior centers and our partner organizations. (Los Angeles Public Library delivered packets to 73 different libraries for us!) Flyers made their way into neighborhood coffee shops, schools and other community buildings never directly contacted by LA Law Library. Staff distributed flyers at conferences as well, which boosted CLE attendance throughout the week.

A new 'Save the Date' postcard (pdf attached) was created this year to publicize Pro Bono Week at Grand Park's July 4<sup>th</sup> Celebration. The front of the colorful piece highlighted the "Free Legal Info & Services" that would be provided during Pro Bono Week with a short description of some of our more popular events including Lawyers in the Library, Civil Lawsuit Basics, Adult Name Change Workshop, the Business Series and Orientación General y Taller de Asilo para los Inmigrantes que Enfrentan la Deportación (Asylum Petition Workshop).

We were honored to receive a proclamation from the Los Angeles County Board of Supervisors proclaiming October 14-22, 2017 as Pro Bono Week throughout the County and recognizing the services provided by LA Law Library to the community. Supervisor Solis lauded the Law Library for its efforts, encouraged the public to participate and spoke of her intention to partner with us on several new and existing programs.

This year we saw a new awareness within the Congressional, State and local elected officials' offices of PBW programming and events. Several elected officials offices requested information for their local outreach efforts, to bring awareness about our Pro Bono Week activities and ongoing services or to help specific constituents who had identified needs.

The Law Library would like to acknowledge the generous support of the following elected officials who promoted or otherwise gave of their time and resources in support of PBW:

- Hon. Grace Napolitano
- Hon. Hilda Solis
- Hon. Sheila Kuehl
- Hon. Herb Wesson
- Hon. Jose Huizar
- Hon Paul Krekorian
- Hon. Nury Martinez
- Hon. Ben Allen
- Hon. Autumn Burke
- Hon. Cristina Garcia
- Hon. Adrin Nazarian
- Hon. Blanca Rubio
- Hon. Marqueece Harris-Dawson
- Hon. Ed Hernandez
- Hon. Patti Lopez
- Hon. Sebastian Ridley-Thomas

The reach of these organizations and offices exceeds five million people locally.



### LOGISTICS AND SIGNAGE

Although it never ceases to amaze us how much time and effort it takes to plan a large event and account for all the contingencies – parking, signage, security, room set ups, AV equipment, catering, directions and clean up -- the results were incredible. Patrons found their classes and events without difficulty and the providers were well taken care of. The Facilities Department took care of all the set ups for PBW. This included moving tables and chairs around the library for various class room set-ups in advance. Having learned from previous Pro Bono Week events, we minimized the number of set-up changes, adjusted the schedule to allow for greater participation and streamlined the process.

This year, Fair set up began Friday night at 5:00 p.m. and included setting all the tents. This helped tremendously with the morning rush! Facilities also set up the stage and taped signage to every room and location for easy visibility by patrons.

The signage worked beautifully and allowed us to use every square inch of available space. In fact, all available space both inside and outside was fully booked all day the day of the Fair (including the Training Center, Reading Room stage and classroom, Members Study, Annex, open classroom space in the 70's section, and a new "makeshift" clinic configuration in the 50's bowling alley section).

A 20-foot banner that hung from the booths on the corner of 1<sup>st</sup> and Broadway stating, "Today Only! Special Program; Free Legal Resources for the Public!" This was in addition to the 20-foot banner that hung on the railing in front of the library, which increased the visibility of the exciting upcoming events to those that walked and drove by the Library. Additionally, each booth at the Fair had matching header signs to easily identify our partner – giving it a consistent look and feel – and making the map handout usable and easy to follow.

### TECHNOLOGY

IT played a vital role in ensuring the success of the Library's PBW events, setting up equipment used by presenters, staff, and patrons, including computers, laptops, projectors, and audio equipment. This year we added the capability of uploading files to a cloud based file storage site, allowing presenters to upload large PowerPoint presentation files that could not be emailed due to file size restrictions and to do so at their own convenience. The Law Library then had the ability to access and run files on any library hardware with access to the internet.

Helpdesk and troubleshooting support was available at all times during the Saturday fair and for the week's events. IT staff also updated news feeds to promote attendance and set up audio and visual equipment for panel discussions, including a sound mixing board, 5 microphones, a laptop, projector, and projection screen.

### WEBSITE

This year's website went through a minor redesign taking it from a one-page site to multiple pages to help with Search Engine Optimization (SEO) as well as being able to link to specific pages (e.g. Downloads).

Each class offered both at the Public Legal Services Fair as well as during the week has a short description visible, enticing the public to read more. If they click on the "Read More" button, a more in-depth version of the description is displayed as well as a



button allowing them to register for the class. The site can still be seen at: <http://probonoweb.lalawlibrary.org/>.

As in the past, the site was broken down into the following sections:

- Public Legal Services Fair
- Weekday Events
- Downloads
- Frequently Asked Questions (FAQ)
- Partners
- Sponsors
- Contact Us
- Past Events (Previous years PBW celebrations)

**CONCLUSION**

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

**RECOMMENDATION:**

Staff is not requesting any action at this time, but please do not hesitate to ask any questions or make any suggestions. We look forward to next year being even better!



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

“People's appreciation is the best compensation for my profession. It is a privilege for me to have the ability to help someone. It would be my absolute pleasure to volunteer... again.”

“...Of course, thanks also to Janine, Malinda and Sandi and the rest of the library staff for once again putting on an unforgettable Pro Bono Week of presentations and workshops, and providing a safe place where people can come together and learn... for FREE.”

“...Overall, the program is great and I'm impressed that the library is offering such assistance. Count me in for November 17th's general attorney session, and for future appeal sessions.”

“Thanks for giving us the opportunity to participate. We certainly want to stay close to the LA Law Library. If anything we can contribute, please let me know.”

“Thank you for your excellent programs. We appreciate having the MLP Collaborative's event at the library and my attorneys enjoyed the pro bono party you all hosted.”

“I would love to see additional Lawyers in the Library programs, here at the Van Nuys Branch, and work together with the LA Law Library on future events.”

“... Looking forward to sending more *Sidley* attorneys next month.”

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

“It was like a big weight lifted off of my chest. I was starting to lose hope with my situation. I didn't realize there's so much to know when it comes to family law. Thank you so much. God bless you all for giving your time to help the needy especially myself for my son.”

“The lawyer met all my needs. Very informative. Great instructions. Far beyond my expectations.”

“My expectations were met. I travelled from Nevada to be here today and I am very relieved.”

“My meeting with Michelle H. was everything I had hoped for. She was so much help. Very patient and really listened to my situation.”

“I learned many perspectives & how to look at a case.”

“Helped me on what steps to take regarding my care. The information was very helpful.”

“Speaking to this lawyer (Mark) was the best thing I could have done for my case.”



"I am relieved to be focused on what the real issue is."

"Put a smile on my face and I have hope it will be solved soon."

"Renewed my hope."

"The information given helped my confidence, bringing light to many areas not sure of."

"Much relieved, and brighter outlook towards legal issues. I am not afraid to move forward."

"I feel so thankful for this opportunity. Thank you. If it weren't for this I would be lost and hopeless with my situation."

"Feel a lot lighter! Big burden off my shoulder."

"That lawyers do care & they can listen to your problem objectively."

"Very helpful. To the point- very concerned. Showed great interest."

"Awesome, it restored my faith in my ability to handle the case from this part forward."

The "unknown" is sometimes scary especially since we are not American and don't understand the laws but coming here was the best decision I made!

"At first I was scared, now I can see some relief of legal issues."

"It was perfect! Thank you."



**EXAMPLES OF PROMOTIONAL LINKS**

<http://oia.lacounty.gov/events/l-law-library-pro-bono-week-celebration/>

<http://vmnc.org/page/2/>

[http://events.kroq.cbslocal.com/losangeles\\_ca/events/citizenship-assistance-workshop-/E0-001-106560987-1](http://events.kroq.cbslocal.com/losangeles_ca/events/citizenship-assistance-workshop-/E0-001-106560987-1)

<https://www.immigrationadvocates.org/calendar/>

<http://losangeles.eventful.com/events/citizenship-assistance-workshop-/E0-001-106560987-1>

<https://www.downtownla.com/calendar/immigration-law-know-your-rights>

<http://www.calpacumc.org/latest/>

<https://www.facebook.com/CALPACNIC/>

<http://www.standwithimmigrants.org/immigration-law-know-your-rights>

<https://www.downtownla.com/calendar/ripped-from-the-headlines-public-corruption-cases>

<http://happeningindtla.com/venue/la-law-library/>

<https://www.downtownla.com/calendar/free-legal-consultations-at-la-county-law-library>

<http://www.mediate.com/articles/melamed10.cfm>

<http://pacelabdc.org/events/la-law-librarys-pro-bono-week-2017/>

<http://www.calpacumc.org/event/citizenship-immigration-assistance-october-2017-los-angeles-nic/>

<http://losangeles.eventful.com/events/la-law-library-hosts-panel-discussion-constitution-/E0-001-101376939-6>



**RENEWING PARTNERS, PARTICIPANTS AND COLLABORATIONS**

Asian Americans Advancing Justice – Los Angeles  
Bet Tzedek Legal Services  
Beverly Hills Bar Association Barristers  
California Lawyers for the Arts  
California-Pacific Neighborhood Immigration Clinic  
Cancer Legal Resource Center  
CASA of Los Angeles  
Central American Resource Center (CARECEN)  
Christian Legal Aid of Los Angeles  
Colantuono, Highsmith & Whatley, PC  
County of Los Angeles Public Library  
County of Los Angeles Office of the Inspector General  
Disability Rights California  
Disability Rights Legal Center  
Episcopal Diocese of Los Angeles Interfaith Refugee and Immigration Service (IRIS)  
Esperanza Immigrant Rights Project  
Housing Rights Center  
Katz & Associates  
Kimball, Tirey & St. John LLP  
Law Offices of Kathleen M O'Connor  
Law Office of Michelle C. Hopkins  
Learning Rights Law Center  
Legal Aid Foundation of Los Angeles (LAFLA)  
Levitt & Quinn Family Law Center Loyola Law School  
Los Angeles City Attorney's Office, Dispute Resolution Program  
Los Angeles County Bar Association (LACBA) Family Law Section  
Los Angeles Incubator Consortium (LAIC)  
Los Angeles County Department of Consumer and Business Affairs (DCBA)  
Los Angeles Public Library, Central Library  
Loyola Law School  
Maria Hall, Attorney at Law  
Mental Health Advocacy Services (MHAS)  
National Association of Latino Elected and Appointed Officials (NALEO)  
Neighborhood Legal Services of Los Angeles (NLSLA)  
Pacific Asian Consortium in Employment (PACE)  
People Assisting the Homeless (PATH)  
Piece by Piece  
Public Counsel  
Public Law Center  
San Fernando Valley Bar Association  
SmartLaw  
SoCal MLP Collaborative  
UCLA School of Law  
Volunteers of America

**NEW PARTICIPANTS AND COLLABORATIONS**

| ACLU of Southern California  
| Bixel Exchange  
| California Women's Law Center  
| Inner City Law Center



Janet Morris, Esq., Elder Law Consultant  
Kids in Need of Defense (KIND)  
The Karsh Center at Wilshire Boulevard Temple  
Law Office of Carol A. Sobel  
Los Angeles Police Department (LAPD)  
MCS Los Angeles Business Source  
Mesereau Free Legal Clinic





## Financial Report

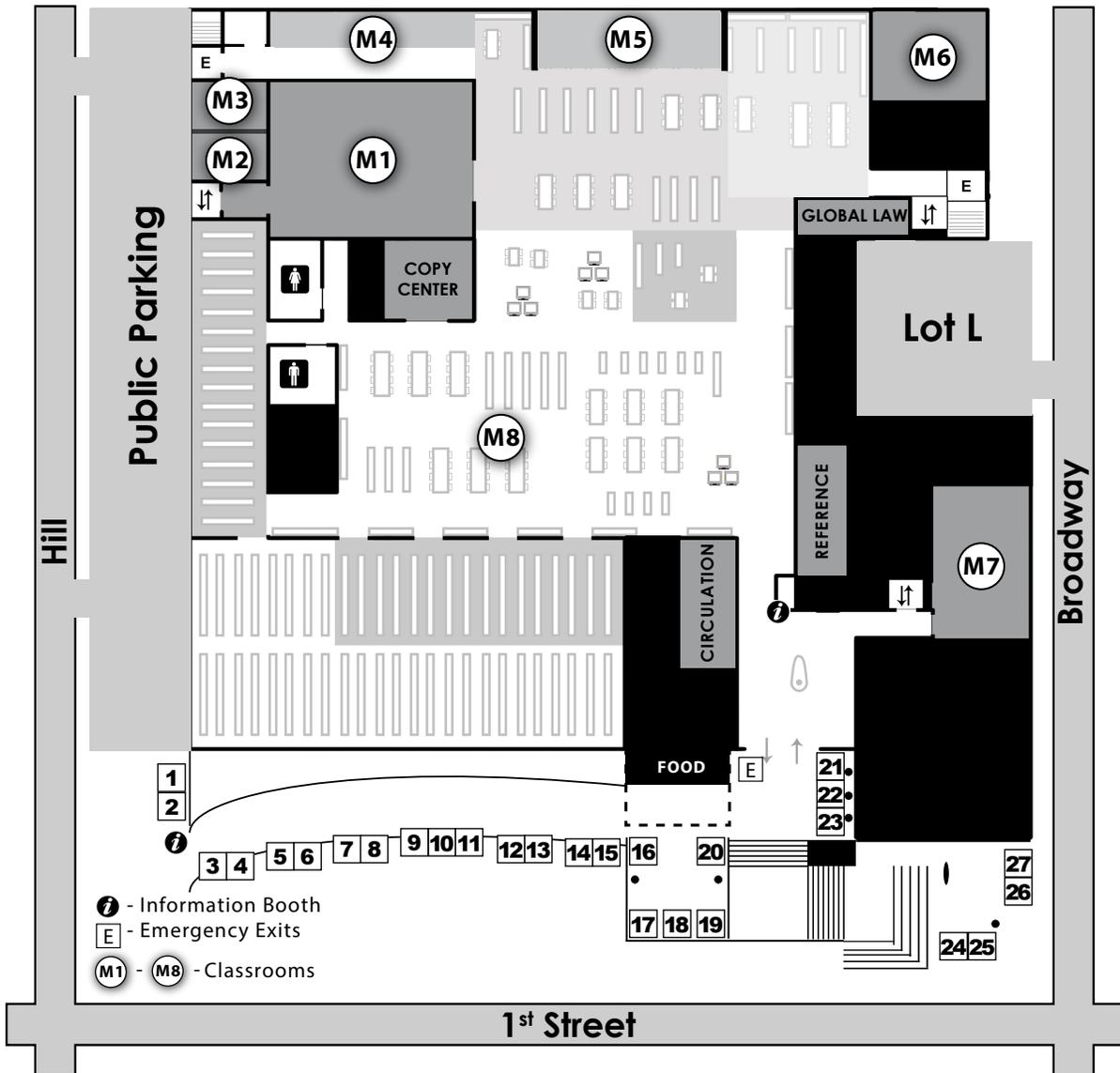
Account	Source No.	Description	Amount	
<b>Special Events Revenue</b>	CEB UCLA(ACCOUNTING)	Sponsorship	1,107.00	
	COZEN	Public Counsel Volunteer Lunch	320.00	
	FRIENDS	Sponsorship	5,000.00	
	LEXISNEXIS(OH)	Sponsorship	2,500.00	
	PCI	Parking	384.00	
	THOMSONR	Sponsorship	2,500.00	
	WOLTERS	Sponsorship	1,000.00	
<b>Total income</b>			<b>12,811.00</b>	
<b>Special Events Expense</b>	ALBERTSONS	PBW supplies (reception/volunteers)	282.93	
	BJPARTY	PBW Table, Chairs & Tent Rentals	3,410.04	
	BJPARTY	PBW Chairs	52.00	
	COSTCO	14cc Kirkland Water 8oz, 5cc Kirkland Water 16.9	270.76	
	COSTCO	PBW supplies (reception/volunteers)	8.98	
	EL TAQUITO RESTAURANT	PBW Volunteer Lunch	309.73	
	LACAFE	Event Catering	198.54	
	OFFICEDEP	(3) PBW Flyers (Spanish/specialty areas)	644.58	
	PETERSOND	PBW Child Care Services, 8hrs @ \$13/hr, 10/14/17	104.00	
	ROMERO	PB Palooza Clean Up, 10/10/17	75.00	
	SAMSLUB	PBW supplies (reception/volunteers)	136.53	
	SECURITAS	Security Svcs, PBW; 10/14/17	342.08	
	SMARTLEVELS	10K PBW Flyers	591.55	
	SMARTLEVELS	2017 PBW Foam Core/PVC Signs	263.22	
	SMARTLEVELS	2017 PBW Maps/Flyers	377.13	
	SMARTNFINAL	PBW supplies (reception/volunteers)	137.81	
	SMARTNFINAL	PBW supplies (reception/volunteers)	30.58	
	SMARTNFINAL	PBW supplies (reception/volunteers)	18.47	
	STAMPS.COM	PBW Mailing information packets	193.04	
	UPS	PBW Packet-Undeliverable -Retd	3.66	
	UPS	PBW Delivery of information packets	160.42	
	WEBSTRAURANTSTORE	2CS Red Tissue/Poly Table Cover, 54"x108"	84.78	
		PBW Staff OT	164.48	
		PBW Workshop/Classes In-house Printing	123.00	
	<b>Total out-of-pocket expense</b>			<b>7,983.31</b>
	<b>Net income (offsets class fee waivers)</b>			<b>4,827.69</b>





# LA LAW LIBRARY'S PUBLIC LEGAL SERVICES FAIR OCTOBER 14, 2017

ALL EVENTS ARE FREE AND OPEN TO THE PUBLIC



Organization's Name	Booth
Volunteers of America	1
Housing Rights Center	2
People Assisting the Homeless (PATH)	3
Mesereau Free Legal Clinic	4
Kids in Need of Defense (KIND)	5
Learning Rights Law Center	6
CASA of Los Angeles	7
Christian Legal Aid	8
Cancer Legal Resource Center	9
Disability Rights Legal Center	10
ACLU of Southern California	11
LAIC Low Bono Legal Services	12
Attorney Referral Service of the San Fernando Valley Bar Association	13
California Lawyers for the Arts	14
Los Angeles City Attorney's Dispute Resolution Program	15
County of Los Angeles Public Library	16
Disability Rights California	17
County of Los Angeles Department of Consumer and Business Affairs	18
Esperanza Immigrant Rights Project	19
Los Angeles Public Library	20
Levitt & Quinn Family Law Center	21
SmartLaw	22
Legal Aid Foundation of Los Angeles (LAFLA)	23
Piece by Piece	24
Rite Aid	25
BeT Tzedek Legal Services	26
The Karsh Center	26
Hollywood Business Source	27
Pacific Asian Consortium of Employment (PACE)	27

For information on classes, events, and workshops offered, please see reverse side.

Time	Classes, Workshops, and Lawyers in the Library	Location
9:30 am - 11:30 pm	Citizenship Assistance Workshop	M1
9:30 am - 12:30 pm	Lawyers in the Library	M4
9:30 am - 10:30 am	The Brown Act: California's Open Government Law	M7
9:30 am - 12:00 pm	Free Legal Assistance Preparing U-Visa Applications	M6
11:00 am - 12:00 pm	Child Custody, Support and Visitation	M7
11:00 am - 12:00 pm	Fair Housing for People With Disabilities: It's the Law!	M8
11:00 am - 12:00 pm	How to Find the Right Lawyer or Legal Service	M5
11:00 am - 12:00 pm	Volunteer Advocates for Children in Foster Care	M3
12:00 p.m. - 1:00 p.m. Lunch Break - Please visit the information booths in front of the library for important information		
1:00 pm - 2:00 pm	Caring for Parents: Plans and Powers of Attorney	M7
1:00 pm - 2:00 pm	How to Talk to a Lawyer	M5
1:00 am - 3:00 pm	Citizenship Assistance Workshop	M1
1:00 pm - 3:00 pm	Taller de Preparacion Para Juicio de Ley de Familia	M3
1:15 pm - 2:15 pm	Brief Writing Basics for Non-Lawyers	M8
1:15 pm - 2:15 pm	Immigration Enforcement (ICE): Be Prepared!	M6
2:15 pm - 3:15 pm	Stay Out of Court! Mediation Workshop	M4
2:15 pm - 3:15 pm	Tools for Assisting Victims of Elder Abuse	M7
2:15 pm - 3:15 pm	Working With a Lawyer on a Budget	M5
2:30 pm - 3:30 pm	Section 8 and Subsidized Housing	M8
2:30 pm - 3:30 pm	Special Education Rights: How to Get Assistance	M6
3:30 pm - 4:30 pm	Proving Innocence and Other Post-Conviction Relief	M7
3:30 pm - 4:30 pm	Writs: How to Challenge Government Agency Decisions	M5
3:45 pm - 4:45 pm	Fair Housing: Who Is Protected & What You Need to Know	M6
3:45 pm - 4:45 pm	Immigration Law: Know Your Rights!	M3
3:45 pm - 4:45 pm	Need Affordable Housing? Learn About LIHTC as an Option	M8

**Notes:**

LA Law Library  
301 W. 1st Street  
Los Angeles, 90012  
213-785-2529

[probonoweb.lalawlibrary.org](http://probonoweb.lalawlibrary.org)

#ProBonoWeek #LALawLibrary



Every Month at LA Law Library

**Orientación General y Taller de Asilo para los Inmigrantes que Enfrentan la Deportación**  
Proporciona información general sobre el proceso de deportación y la corte de inmigración.

**Adult Name Change Workshop**  
Walk through all the steps for an adult to petition the Court for a name change.

**Civil Lawsuit Basics**  
Empowering individuals to represent themselves effectively in court.

**Lawyers in the Library**  
Free 20 minute legal consultations with volunteer attorneys!

# Save The Date Free Legal Info & Services Pro Bono Week - October 14-20

**Public Legal Services Fair**  
Saturday, Oct. 14 | 11am - 2pm  
Over 40 different legal and social service organizations all in one place to answer your questions.

**Business Series**  
Learn to start or grow your business! Marketing, contracts, fundraising, growth, and more!

301 W. First Street  
Los Angeles, CA 90012  
213.785.2529  
[www.lalawlibrary.org](http://www.lalawlibrary.org)

Access to Information =  
Access to Justice

LALAWLIBRARY



# JULY

Classes • Workshops • Events



MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUN
<b>Your Window to the World!</b> This summer, LA Law Library and our partners at Shared Studios will portal you to countries across the world in real time. It's more than facetime; it's a full surround-screen experience. For more information or to book your Portal timeslot, please visit <a href="http://www.sharedstudios.com/">http://www.sharedstudios.com/</a>					1	2
<b>FREE</b> How to Become a Conservator <sup>3</sup>		<b>FREE</b> Talk to a Lawyer Online <sup>5</sup>	<sup>6</sup>	<sup>7</sup>	<sup>8</sup>	<sup>9</sup>
<b>FREE</b> How to Become a Conservator <sup>10</sup>	<b>FREE</b> Clearing Criminal Records <sup>11</sup>	<b>FREE</b> Talk to a Lawyer Online <sup>12</sup>	<b>FREE</b> Your Divorce Options <sup>13</sup>	<sup>14</sup>	<b>\$10</b> Preparación Juicio en Corte Familiar <sup>15</sup>	<sup>16</sup>
<b>FREE</b> How to Become a Conservator <sup>17</sup>	<sup>18</sup>	<b>FREE</b> Talk to a Lawyer Online <sup>19</sup>	<sup>20</sup>	<b>FREE</b> Lawyers in the Library <sup>21</sup>	<sup>22</sup>	<sup>23</sup>
<b>FREE</b> How to Become a Conservator <sup>24</sup>	<b>FREE</b> Book Discussion Group <sup>25</sup>	<b>FREE</b> Talk to a Lawyer Online <sup>26</sup>	<b>\$20</b> CLB: Motions for Summary Judgments <sup>27</sup>	<sup>28</sup>	<sup>29</sup>	<sup>30</sup>
<b>FREE</b> How to Become a Conservator <sup>31</sup>	<b>For information and a full list visit: <a href="http://www.lalawlibrary.org/CLASSES">www.lalawlibrary.org/CLASSES</a></b>					



## Main Library

Mildred L. Lillie Building  
301 West First Street  
Los Angeles, CA 90012  
213.785.2529

## Branch Locations

Long Beach Courthouse  
562.508.4822

Norwalk Courthouse  
562.868-0775

Pomona Courthouse  
909. 620.2043

Torrance Courthouse  
424.201.0748

## Public Library Partnerships

Compton  
310.637.0202

Lancaster  
661.948.5029

Pasadena  
624.744.4066

Van Nuys  
818.756.8453

West Covina Library  
626.962.3541

# LOCATIONS

LA LAW LIBRARY PRESENTS:

# PRO BONO PALOOZA 2017

TUESDAY, OCT. 10, 2017: 6-7:30 PM

COME ONE,  
COME ALL!

REGISTER TODAY:

[PROBONOWEEK.LALAWLIBRARY.ORG](http://PROBONOWEEK.LALAWLIBRARY.ORG)

COME EARLY AND EARN A

1 HOUR FREE ELIMINATION OF BIAS MCLE CREDIT

Bridging Cultural Gaps with Pro Bono Clients (4:30 - 5:30 p.m.)

FIND AMAZING PRO BONO  
VOLUNTEER OPPORTUNITIES

Bet Tzedek Legal Services • Cancer Legal Resource Center

CASA of Los Angeles • LA County Dept. of Consumer and Business Affairs

Disability Rights Legal Center • Hollywood BusinessSource

Housing Rights Center • The Karsh Center • Kids in Need of Defense

Learning Rights Law Center • Legal Aid Foundation of Los Angeles

Levitt & Quinn Family Law Center • LA City Attorney's Dispute Resolution Program

Los Angeles County Bar Association • Mesreau Free Legal Clinic

PACE • Piece by Piece • Public Counsel • Volunteers of America

ENJOY TANTALIZING  
FOOD AND DRINK

DANCE TO FANTASTIC MUSIC

Gary Greene, Esq. and His Big Band of Barristers



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# LA LAW LIBRARY'S PUBLIC LEGAL SERVICES FAIR OCTOBER 14, 2017

ALL EVENTS ARE **FREE** AND **OPEN** TO THE PUBLIC

- BOOTHS**
- Child Identification Kits
  - Disability Rights
  - Divorce, Families & Children
  - Education Law
  - General Legal Aid
  - Government Benefits
  - Health Advocacy
  - Homeless Services
  - Housing & Landlords/Tenants
  - Immigration & Citizenship
  - Individual Rights & Discrimination
  - Legal Referral Services
  - Mediation & Small Claims
  - Public Library Services
  - Small Business

**Citizenship Assistance Workshop**  
9:30 a.m. – 11:30 a.m.  
1:00 p.m. – 3:00 p.m.  
Call 888-839-8682 to register

**Lawyers in the Library**  
9:30 a.m. – 12:30 p.m.  
Free 20-minute consultations, featuring volunteer attorneys from the Beverly Hills Bar Association Barristers

- SATURDAY**
- The Brown Act: California's Open Government Law**  
9:30 a.m. – 10:30 a.m.
- Free Legal Assistance Preparing U-Visa Applications**  
9:30 a.m. – 12:00 p.m.
- Child Custody, Support and Visitation**  
11:00 a.m. – 12:00 p.m.
- Fair Housing for People With Disabilities: It's the Law!**  
11:00 a.m. – 12:00 p.m.
- Piece by Piece Mosaic Workshop**  
11:00 a.m. – 2:00 p.m.
- How to Find the Right Lawyer or Legal Service**  
11:00 a.m. – 12:00 p.m.
- Volunteer Advocates for Children in Foster Care**  
11:00 a.m. – 12:00 p.m.
- Caring for Parents: Plans and Powers of Attorney**  
1:00 p.m. – 2:00 p.m.
- Taller de Preparacion Para Juicio de Ley de Familia**  
1:00 p.m. – 3:00 p.m.
- How to Talk to a Lawyer**  
1:00 p.m. – 2:00 p.m.
- Brief Writing Basics for Non-Lawyers**  
1:15 p.m. – 2:15 p.m.
- Immigration Enforcement (ICE): Be Prepared!**  
1:15 p.m. – 2:15 p.m.
- Stay Out of Court! Mediation Workshop**  
2:15 p.m. – 3:15 p.m.
- Tools for Assisting Victims of Elder Abuse**  
2:15 p.m. – 3:15 p.m.
- Working With a Lawyer on a Budget**  
2:15 p.m. – 3:15 p.m.
- Section 8 and Subsidized Housing**  
2:30 p.m. – 3:30 p.m.
- Special Education Rights: How to Get Assistance**  
2:30 p.m. – 3:30 p.m.
- Proving Innocence and Other Post-Conviction Relief**  
3:30 p.m. – 4:30 p.m.
- Writs: How to Challenge Government Agency Decisions**  
3:30 p.m. – 4:30 p.m.
- Immigration Law: Know Your Rights!**  
3:45 p.m. – 4:45 p.m.
- Fair Housing: Who Is Protected & What You Need to Know**  
3:45 p.m. – 4:45 p.m.
- Need Affordable Housing? Learn About LIHTC as an Option**  
3:45 p.m. – 4:45 p.m.
- OCT 14**

 Food available for purchase  Pre-register for free childcare  
Classes fill up fast. Register today to reserve your seat! You must check in 15 minutes prior to class time to ensure your seat is not reassigned to the waiting list and walk-in attendees.



For more information or to register, visit us at:  
**[probonoweb.lalawlibrary.org](http://probonoweb.lalawlibrary.org)**  
probonoweb@lalawlibrary.org or call: 213.784.7372  
301 W. 1st Street,  
Los Angeles, CA 90012





# LA LAW LIBRARY'S PRO BONO WEEK OCTOBER 14-20, 2017

ALL EVENTS ARE **FREE** AND **OPEN** TO THE PUBLIC

TUESDAY

**MC** Bridging Cultural  
**LE** Gaps With Pro  
Bono Clients

4:30 p.m. – 5:30 p.m.

Earn 1 hour Elimination of Bias credit.

## PRO BONO PALOOZA

6:00 p.m. – 7:00 p.m.

A night of **EPIC** fun, featuring music, art, food and amazing pro bono and volunteer opportunities.



OCT  
10

TUESDAY

**MC** Volunteer Training:  
**LE** Assisting With Probate  
Guardianships

10:00 a.m. – 11:00 a.m.

How to Become a  
Minor's Legal Guardian

10:30 a.m. – 2:30 p.m.

**Business Series:**  
**Protect Your Trademarks,  
Copyrights & Patents**  
12:00 p.m. – 2:00 p.m.

**MC** Volunteer Training:  
**LE** Assisting With  
Expungements

5:00 p.m. – 6:00 p.m.

How Mediation Programs  
Can Help the Homeless

5:45 p.m. – 7:30 p.m.

**MC** Volunteer Training:  
**LE** Counseling on Debt  
and Bankruptcy

6:30 p.m. – 7:30 p.m.

Individual Counseling on Debt  
and Bankruptcy

7:30 p.m. – 9:00 p.m.

OCT  
17

WEDNESDAY

**Bold, New Frontiers of  
Legal Research**

11:00 a.m. – 12:00 p.m.

**Ripped From the Headlines:  
Public Corruption Cases**

12:15 p.m. – 1:15 p.m.

**Civil Lawsuit Basics:  
Complaints & Answers**

1:30 p.m. – 3:00 p.m.

**Family Law Trial Preparation**

3:30 p.m. – 5:30 p.m.

OCT  
18

SATURDAY

**Public Legal Services  
Fair All Day!**

The Fair will feature midday booths and presentations on a wide range of topics. See reverse side for additional information on the **FREE** classes and workshops taking place at the Fair.

OCT  
14

MONDAY

**How to Become an  
Adult's Legal Conservator**

10:00 a.m. – 1:00 p.m.

**MC** Medical-Legal Partnership  
**LE** Ethics 101: From the Field

12:30 p.m. – 1:30 p.m.

Earn 1 hour Legal Ethics credit.

**Landlords and Tenants:  
Rights and Responsibilities**

1:15 p.m. – 2:15 p.m.

**MC** Become a Volunteer in a  
**LE** Conservatorship Clinic

1:30 p.m. – 2:30 p.m.

OCT  
16

THURSDAY

**Individualized Help  
Writing an Appellate Brief**

10:30 a.m. – 4:30 p.m.

**Civil Rights Violations:  
Filing a Lawsuit**

12:00 p.m. – 1:00 p.m.

**Know Your Rights When  
Interacting With Police**

1:30 p.m. – 2:30 p.m.

OCT  
19

FRIDAY

**Adult Name  
Change Workshop**

10:30 a.m. – 12:30 p.m.

**MC** How Lawyers Can  
**LE** Fight Homelessness

11:00 a.m. – 12:00 p.m.

**Lawyers in the Library**

1:00 p.m. – 4:00 p.m. (Downtown)

1:00 p.m. – 4:00 p.m. (Van Nuys)

OCT  
20

Classes fill up fast. Register today to reserve your seat! You must check in 15 minutes prior to class time to ensure your seat is not reassigned to the waiting list and walk in attendees.

**MC** **LE** All classes marked with the MCLE symbol are approved for 1-hour of general MCLE credit unless otherwise noted.



For more information or to register, visit us at:  
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# BIBLIOTECA JURÍDICA DE LOS ANGELES

## SEMANA DE SERVICIOS GRATUITOS

### 14-20 DE OCTUBRE 2017

TODOS LOS EVENTOS SON GRATUITOS Y ABIERTOS AL PÚBLICO



MARTES

**M C** Superando las  
**L E** brechas culturales con  
clientes pro bono  
4:30 p.m. – 5:30 p.m.  
Otorga 1 hora de crédito en  
eliminación de prejuicios.

OCT  
10

### LOS INVITAMOS AL PRO BONO PALOOZA

6:00 p.m. – 7:30 p.m.  
Una velada de diversión,  
que incluirá música, arte,  
comida. Conozca más sobre  
oportunidades pro bono y  
como ser voluntario.



MARTES

**M C** Entrenamiento para  
**L E** voluntarios: Aprenda  
como asistir en tutelas de  
sucesiones  
10:00 a.m. – 11:00 a.m.

OCT  
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Como obtener la tutela (legal) de  
un menor de edad  
10:30 a.m. – 2:30 p.m.

Serie de negocios: Como proteger  
marcas, derechos de autor y  
patentes  
12:00 p.m. – 2:00 p.m.

**M C** Entrenamiento para  
**L E** voluntarios: Como asistir en  
borrar los antecedentes penales  
del registro  
5:00 p.m. – 6:00 p.m.

Cómo los programas de  
mediación pueden ayudar a  
personas sin hogar  
5:45 p.m. – 7:30 p.m.

**M C** Entrenamiento para  
**L E** voluntarios: Asesoramiento  
sobre deudas y bancarota  
6:30 p.m. – 7:30 p.m.

Asesoramiento individual en  
deudas y bancarota  
7:30 p.m. – 9:00 p.m.

MIÉRCOLES

Fronteras audaces y nuevas  
en la investigación jurídica  
11:00 a.m. – 12:00 p.m.

OCT  
18

Encabezado de noticias:  
Casos público de corrupción  
12:15 p.m. – 1:15 p.m.

Fundamentos de una demanda  
civil: Quejas y respuestas  
1:30 p.m. – 3:00 p.m.

Preparación para el juicio de ley  
familiar  
3:30 p.m. – 5:30 p.m.

SÁBADO

Feria de servicios legales  
para el público!  
La feria ofrecerá puestos de  
información y talleres en amplia  
cantidad de temas.

OCT  
14

Vea el dorso para información  
adicional sobre clases y talleres  
GRATUITOS que tomaran acabo  
durante la feria.

JUEVES

Ayuda individualizada en  
redacción de un escrito de  
apelación  
10:30 a.m. – 4:30 p.m.

OCT  
19

Violaciones de los derechos  
civiles: Presentación de una  
demanda  
12:00 p.m. – 1:00 p.m.

Conozca sus derechos al hablar  
con la policía  
1:30 p.m. – 2:30 p.m.

LUNES

Como conseguir ser  
curador / a de una persona  
mayor de edad  
10:00 a.m. – 1:00 p.m.

OCT  
16

**M C** Medical-Legal Partnership  
**L E** ofrecerá ética básica  
desde el punto de vista de sus  
proveedores  
12:30 p.m. – 1:30 p.m.  
Otorga 1 hora de crédito en ética legal.

Dueños de vivienda e inquilinos:  
Derechos y responsabilidades  
1:15 p.m. – 2:15 p.m.

**M C** Séa voluntario en las  
**L E** clínicas de tutelas  
1:30 p.m. – 2:30 p.m.

VIERNES

Taller de cambio de  
nombre para adultos  
10:30 a.m. – 12:30 p.m.

OCT  
20

**M C** Cómo los abogados  
**L E** pueden luchar contra la  
falta de vivienda  
11:00 a.m. – 12:00 p.m.

Abogados en la biblioteca  
1:00 p.m. – 4:00 p.m. (Centro de LA)  
1:00 p.m. – 4:00 p.m. (Van Nuys)

Las clases se llenan pronto. ¡Regístrese hoy para reservar su asiento! Por favor, preséntese 15 minutos antes del comienzo del taller para asegurarse que su lugar no sea reasignado a alguien en la lista de espera o sin inscripción.

**M C** Todas las clases con este símbolo han  
**L E** sido aprobadas para otorga 1 hora de  
crédito en educación continua, así requeri-  
da por la barra de abogados del estado de  
California.



Para más información o para registrarse, visite nuestro sitio web:

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## SEMANA DE SERVICIOS GRATUITOS

### 14-20 DE OCTUBRE 2017

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**PUENTOS DE INFORMACIÓN**

- Equipo de identidad para niños
- Derechos de los discapacitados
- Divorcios, familias y niños
- Las leyes de educación
- Asistencia legal en general
- Beneficios de gobierno
- Abogacía en la salud
- Servicios para personas sin hogar
- Viviendas, dueño y inquilino
- Inmigración & Ciudadanía
- Derechos de individuos y discriminación
- Servicios de referencias legales
- Mediación y tribunal de reclamos menores
- Servicios de las bibliotecas públicas
- Negocios pequeños

**Taller de asistencia a la ciudadanía**  
 9:30 a.m. – 11:30 a.m.  
 1:00 p.m. – 3:00 p.m.  
 Para registrarse llame al 888-839-8682

**Abogados en la Biblioteca**  
 9:30 a.m. – 12:30 p.m.  
 20 minutos de consulta gratuita con abogados del Beverly Hills Bar Association Baristers

**SÁBADO**

**Acta Brown: Ley abierta del gobierno de California que da acceso público a juntas gubernamentales**  
 9:30 a.m. – 10:30 a.m.

**Asistencia legal gratuita para preparar la solicitud Visa U**  
 9:30 a.m. – 12:00 p.m.

**Custodia, manutención y visitas de hijos**  
 11:00 a.m. – 12:00 p.m.

**Vivienda justa para personas con discapacidades: ¡Es la ley!**  
 11:00 a.m. – 12:00 p.m.

**Piece by Piece presenta taller de Mosaico**  
 11:00 a.m. – 2:00 p.m.

**Cómo encontrar al abogado correcto o servicios legales**  
 11:00 a.m. – 12:00 p.m.

**Defensores voluntarios para niños en cuidado de crianza temporal**  
 11:00 a.m. – 12:00 p.m.

**Como cuidar de nuestros padres: Planes y poderes de abogado**  
 1:00 p.m. – 2:00 p.m.

**Taller de preparación para juicio de ley de familiar**  
 1:00 p.m. – 3:00 p.m.

**Como hablar con un abogado**  
 1:00 p.m. – 2:00 p.m.

**Principios básicos de escritura para la corte de apelación para quienes no son abogados**  
 1:15 p.m. – 2:15 p.m.

**Aplicación de las leyes de inmigración (ICE): ¡Esté preparado!**  
 1:15 p.m. – 2:15 p.m.

**¡No vaya a corte! Taller de mediación**  
 2:15 p.m. – 3:15 p.m.

**Maneras de asistir a víctimas de abuso a personas de la tercera edad**  
 2:15 p.m. – 3:15 p.m.

**Como trabajar con un abogado bajo un presupuesto**  
 2:15 p.m. – 3:15 p.m.

**Sección 8 vivienda subsidiada**  
 2:30 p.m. – 3:30 p.m.

**Derechos de educación especial: Como obtener asistencia**  
 2:30 p.m. – 3:30 p.m.

**Compruebe su inocencia y otros alivios posterior a la condena**  
 3:30 p.m. – 4:30 p.m.

**Escrituras: Como retar decisiones del gobierno**  
 3:30 p.m. – 4:30 p.m.

**Ley de inmigración: ¡Conozca sus derechos!**  
 3:45 p.m. – 4:45 p.m.

**La Vivienda Justa: Quien está protegido y lo que necesita saber**  
 3:45 p.m. – 4:45 p.m.

**¿Necesita vivienda a precio razonable? Aprenda sobre LIHTC como una opción**  
 3:45 p.m. – 4:45 p.m.

**OCT 14**

 Puesto de comida disponible  Regístrese para el cuidado de niños

Las clases se llenan pronto. ¡Regístrese hoy para reservar su asiento! Por favor, presentese 15 minutos antes del comienzo del taller para asegurarse que su lugar no sea reasignado a alguien en la lista de espera o sin inscripción.



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