

AGENDA

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

REGULAR BOARD MEETING
Wednesday, November 20, 2019
12:15 PM
MILDRED L. LILLIE BUILDING
TRAINING CENTER
301 WEST FIRST STREET
LOS ANGELES, CA 90012-3140

ACCOMMODATIONS

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

AGENDA DESCRIPTIONS

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

REQUESTS AND PROCEDURES TO ADDRESS THE BOARD

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 23, 2019 Regular Board Meeting
- 3.2 Review of September Financials and List of October Checks and Warrants
- 3.3 Acceptance of Financial Statement Audit Report for the Fiscal Year Ended June 30, 2019
- 3.4 Approval of 2020 LA Law Library Holiday Calendar
- 3.5 Approval of 2020 Board of Trustees Meeting Schedule
- 3.6 Approval of Job Description for Executive Assistant, Capital Projects
- 3.7 Receipt of Platinum Program Update for the Month of October
- 3.8 Approval of Amended Members' Program Borrowing Rules

4.0 DISCUSSION ITEMS

- 4.1 Review of 1st Quarter FY2019-20 Budget
- 4.2 Pro Bono Week After Report

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 18, 2019.

POSTED WEDNESDAY, NOVEMBER 14, 2019 @ 5:15 P.M.

POSTED BY ANN MARIE GAMEZ



AGENDA ITEM 3

CONSENT CALENDAR

- 3.1 Approval of Minutes of the October 23, 2019, Regular Board Meeting
- 3.2 Review of September Financials and List of October Checks and Warrants
- 3.3 Acceptance of Financial Statement Audit Report for the Fiscal Year Ended June 30, 2019
- 3.4 Approval of 2020 LA Law Library Holiday Calendar
- 3.5 Approval of 2020 Board of Trustees Meeting Schedule
- 3.6 Approval of Job Description for Executive Assistant, Capital Projects
- 3.7 Receipt of Platinum Program Update for the Month of October
- 3.8 Approval of Amended Members' Program Borrowing Rules

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

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

October 23, 2019

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, October 23, 2018 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

ROLL CALL/QUORUM

Trustees Present: Judge Mark Juhas
Judge Michelle Williams Court
Judge Dennis Landin
Kenneth Klein, Esquire
Judge Richard Rico
Judge Michael Stern

Trustees Absent: Susan Steinhauser, Esquire

Senior Staff Present: Sandra J. Levin, Executive Director

Also Present: Ann Marie Gamez, Executive Assistant

President Juhas determined a quorum to be present, convened the meeting at 12:17 p.m. and thereafter presided. Executive Director, Sandra J. Levin recorded the Minutes.

1.0 PUBLIC COMMENT

Member patron, John Cromshow, expressed frustration due to a lack of advance notification of the Earthquake Drill that took place on October 17, 2019 at 10:17am and the change in tracking of Members parking usage.

ED Levin responded that 1) the Earthquake Drill is intentionally conducted without significant advance warning to better assess response times and effectiveness; and 2) the change to Members parking was a change in tracking methods only and is consistent with the written description of benefits in the members' documents.

Patron, Lee Paradise, made a public comment regarding parking availability for patrons. Mr. Paradise commented that patrons should be able to park for free as law library patrons. Mr. Paradise also stated that he would be filing a lawsuit in the coming week against LA Law Library on statutory basis.

Patron, Wendy Cabil, made a comment on the great services that were being provided at LA Law Library and requested that the same services be extended out into the Antelope Valley.

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the September 25, 2019 Regular Board Meeting
- 3.2 Review of August Financials and List of September Checks and Warrants.
- 3.3 Receipt of Platinum Program Update for the month of September
- 3.4 Receipt of FY19-20 Quarter 1 Statistics
- 3.5 Approval of CalPERS Health Resolution

President Juhas requested a motion to approve items on the Consent Calendar. So moved by Trustee Stern, seconded by Trustee Court. The motion was unanimously approved, 6-0.

4.0 DISCUSSION ITEMS

- 4.1 Review and Acceptance of Draft Financial Statement Audit Report and SAS 114 Letter for the Fiscal Year Ended June 30, 2019

Cristy Canieda of Vasquez & Company presented before the board a brief synopsis of the FY19 Financial Audit. Ms. Canieda gave a summary of the scope of services and other required communications. No exceptions or material weaknesses in internal controls were noted.

President Juhas requested a motion to receive and accept the Draft Financial Statement Audit Report and SAS 114 Letter for the Fiscal Year Ended June 30, 2019. So moved by Trustee Court, seconded by Trustee Stern. The motion was approved, 6-0

- 4.2 UBS Financial Services Inc. Investment Presentation

ED Levin removed herself to the audience and did not participate.

UBS Financial Services partners, Kelly Jay and Gabriel Jay, presented before the board a brief update on the investment mechanism and performance including a thorough review of the library's positive investment results.

No action was requested or taken.

4.3 Decision Regarding Closure on New Year's Eve Day

ED Levin summarized the situation regarding Grand Park's annual New Year's Eve event on Dec. 31, 2019, where all streets surrounding the law library would be closed for the entire day. Such closure would not allow any staff or patrons to access the library freely. ED Levin presented options for addressing New Year's Eve Day operations and also mentioned that due to the annual frequency of the event, the law library would swap out a different holiday in future years in order to allow planned closure for the law library each New Year's Eve day.

President Juhas requested a motion to approve to give Staff an extra holiday on New Year's Eve Day. So moved by Trustee Landin, seconded by Trustee Stern. The motion was unanimously approved, 6-0.

5.0 AGENDA BUILDING

There were no items for agenda building.

6.0 EXECUTIVE DIRECTORS REPORT

8.0 ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 1:21pm. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, November 20, 2019 at 12:15pm.

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

Los Angeles County Law Library
Income Statement for the Period Ending September 30, 2019
(Provisional and subject to year-end audit adjustments)

Sep 18 Actual	Sep 2019			
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)
691,167	665,734	731,309	65,575	9.9%
9,574	14,357	17,963	3,606	25.1%
49,332	49,332	55,804	6,472	13.1%
<u>160,178</u>	<u>166,896</u>	<u>157,259</u>	<u>(9,636)</u>	<u>-5.8%</u>
910,250	896,318	962,335	66,016	7.4%
294,169	352,833	312,410	40,423	11.5%
46,858	52,701	52,769	(67)	-0.1%
184,158	177,698	152,263	25,435	14.3%
(184,158)	(177,698)	(152,263)	(25,435)	14.3%
		0		
57,799	79,367	76,443	2,924	3.7%
10,344	12,708	12,751	(43)	-0.3%
4,984	9,178	7,641	1,538	16.8%
916	600	535	65	10.8%
39	3,370	1,739	1,631	48.4%
22	142	0	142	100.0%
3,709	13,609	3,596	10,012	73.6%
<u>220,834</u>	<u>230,420</u>	<u>219,634</u>	<u>10,785</u>	<u>4.7%</u>
<u>639,673</u>	<u>754,927</u>	<u>687,518</u>	<u>(67,409)</u>	<u>-8.9%</u>
<u>270,577</u>	<u>141,391</u>	<u>274,817</u>	<u>133,426</u>	<u>94.4%</u>
(16,759)	2,083	(7,549)	(9,632)	-462.4%
3,543,270	0	0	0	0.0%
0	0	0	0	0.0%
<u>3,797,088</u>	<u>143,474</u>	<u>267,268</u>	<u>123,793</u>	<u>86.3%</u>
<u>183,927</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>

Summary:

Income

	FY 2018-19	FY 2019-20 YTD			
	YTD Actual	Budget	Actual	\$ Δ	% Δ
L.A. Superior Court Fees	2,023,476	1,928,502	2,118,304	189,802	9.8%
Interest	24,387	38,690	50,935	12,245	31.6%
Parking	168,216	168,216	166,453	(1,763)	-1.0%
Library Services	237,695	225,903	242,484	16,581	7.3%
Total Income	2,453,775	2,361,311	2,578,176	216,864	9.2%

Expense

Staff (payroll + benefits)	1,106,331	1,518,363	1,407,482	110,881	7.3%
Electronic Resource Subscriptions	110,648	158,104	121,801	36,303	23.0%
Library Materials	396,117	523,093	411,040	112,053	21.4%
Library Materials Transferred to Assets	(396,117)	(523,093)	(411,041)	(112,053)	21.4%
Facilities	211,408	236,002	211,651	24,351	10.3%
Technology & Data	31,113	38,123	33,686	4,416	11.6%
General	18,098	23,165	27,685	(4,520)	-19.5%
Professional Development	2,349	11,727	6,254	5,473	46.7%
Communications & Marketing	329	11,970	1,817	10,153	84.8%
Travel & Entertainment	67	425	34	391	92.1%
Professional Services	12,407	41,522	10,521	31,000	74.7%
Depreciation	666,008	687,127	660,008	27,119	3.9%
Total Expenses	2,158,759	2,726,528	2,480,939	245,589	9.0%

Net Income (Loss)

Net Income (Loss)	295,016	(365,217)	97,237	462,453	126.6%
Investment Gain (Loss) ¹	752	6,250	40,632	34,382	550.1%
Extraordinary Income	3,543,270	0	0	0	0.0%
Extraordinary Expense	0	0	0	0	0.0%
Net Income Including Extraordinary Items	3,839,038	(358,967)	137,868	496,835	138.4%

Capitalized Expenditures

Capitalized Expenditures	183,927	125,000	0	125,000	100.0%
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Comments

Los Angeles County Law Library
 Income Statement for the Period Ending September 30, 2019
 (Provisional and subject to year-end audit adjustments)

Sep 18		Sep 2019						FY 2018-19					FY 2019-20 YTD					Comments
Actual	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			YTD Actual	Budget	Actual	\$ Δ	% Δ							
Detailed Budget:																		
Income:																		
691,167	665,734	731,309	65,575	9.9%	15	FIN	303300	L.A. Superior Court Fees	2,023,476	1,928,502	2,118,304	189,802	9.8%	Better than expected fees.				
Interest:																		
1,960	2,190	2,276	86	3.9%	15	FIN	311000	Interest - LAIF	1,960	2,190	2,276	86	3.9%					
7,116	11,667	15,149	3,482	29.8%	15	FIN	312000	Interest - General Fund	20,931	35,000	46,993	11,993	34.3%	Reflects higher fund balance and better than expected rate of return on investment.				
498	500	538	38	7.6%	15	FIN	313000	Interest - Deposit Fund	1,496	1,500	1,666	166	11.1%	Better than expected rate of return on investment.				
9,574	14,357	17,963	3,606	25.1%				Subtotal	24,387	38,690	50,935	12,245	31.6%					
Parking:																		
49,332	49,332	55,804	6,472	13.1%	39	FAC	330100	Parking	168,216	168,216	166,453	(1,763)	-1.0%	Timing variance.				
49,332	49,332	55,804	6,472	13.1%				Subtotal	168,216	168,216	166,453	(1,763)	-1.0%					
Library Services:																		
81	96	49	(47)	-49.2%	27	CIRC	330150	Annual Designation Fee	358	1,096	455	(641)	-58.5%	A significant portion of the budgeted revenue was unexpectedly received in Jun 2019.				
15,189	9,360	16,924	7,564	80.8%	25	PS	330140	Annual Members Fee	47,526	36,486	44,970	8,483	23.3%	Timing variance.				
394	1,032	6,830	5,798	561.8%	25	PS	330340	Course Registration	9,565	8,696	10,228	1,532	17.6%	Improved attendance at fee-based classes.				
3,523	3,500	3,759	259	7.4%	27	CIRC	330129	Copy Center	10,994	10,900	12,811	1,911	17.5%	Usage more use than expected.				
1,266	1,500	1,168	(332)	-22.1%	27	CIRC	330205	Document Delivery	4,477	4,500	5,081	581	12.9%	Usage more use than expected.				
2,693	3,200	1,725	(1,475)	-46.1%	27	CIRC	330210	Fines	10,402	9,600	8,399	(1,201)	-12.5%	Timing variance.				
574	783	722	(62)	-7.9%	15	FIN	330310	Miscellaneous	12,905	2,350	12,728	10,378	441.6%	Timing variance, reflects BofA visa rebate.				
11,445	2,400	1,048	(1,352)	-56.3%	39	FAC	330330	Room Rental	15,973	7,200	5,159	(2,041)	-28.4%	Timing variance.				
0	0	0	0	0.0%	23	COL	330350	Book Replacement	455	0	350	350	0.0%					
0	0	0	0	0.0%	15	FIN	330360	Forfeited Deposits	0	0	17,186	17,186	0.0%	Due to timing, this is reflected in FY20, not FY19.				
125,000	145,000	125,000	(20,000)	-13.8%	17	EXEC	330400	Friends of Law Library	125,000	145,000	125,000	(20,000)	-13.8%	Timing variance, additional contribution expected before fiscal year end.				
0	0	0	0	0.0%	25	PS	330420	Grants	0	0	0	0	0.0%					
14	25	35	10	39.2%	15	FIN	330450	Vending	42	75	116	41	55.1%					
0	0	0	0	0.0%	39	FAC	330465	Special Events Income	0	0	0	0	0.0%					
160,178	166,896	157,259	(9,636)	-5.8%				Subtotal	237,695	225,903	242,484	16,581	7.3%					
910,250	896,318	962,335	66,016	7.4%				Total Income	2,453,775	2,361,311	2,578,176	216,864	9.2%					
Expenses:																		
Staff:																		
167,807	203,128	176,658	26,470	13.0%	ALL	501000	Salaries (FT)	581,089	804,417	727,661	76,757	9.5%	Reflects vacancies.					
0	(4,063)	0	(4,063)	100.0%	15	FIN	501025	Staff Vacancy Offset (FT)	0	(14,219)	0	(14,219)	100.0%					
18,384	21,149	21,242	(94)	-0.4%	ALL	501050	Salaries (PT)	67,266	86,827	89,392	(2,564)	-3.0%						
0	(423)	0	(423)	100.0%	15	FIN	501075	Staff Vacancy Offset (PT)	0	(1,480)	0	(1,480)	100.0%					
10,047	12,528	10,549	1,979	15.8%	15	FIN	502000	Social Security	37,032	50,437	48,232	2,205	4.4%					
2,557	3,011	2,800	212	7.0%	15	FIN	503000	Medicare	8,869	12,080	11,668	412	3.4%					
18,964	22,775	20,172	2,602	11.4%	15	FIN	511000	Retirement	195,165	305,429	289,759	15,670	5.1%					
0	0	0	0	0.0%	15	FIN	511050	Pension Exp (Actuarial)	0	0	0	0	0.0%					
0	0	0	0	0.0%	15	FIN	511100	Pension Exp (Acctg)	0	0	0	0	0.0%					
41,962	50,909	47,106	3,802	7.5%	15	FIN	512000	Health Insurance	121,446	152,726	132,615	20,112	13.2%	Reflects vacancies.				
383	441	383	58	13.2%	15	FIN	513000	Disability Insurance	1,137	1,303	1,116	187	14.4%	Reflects vacancies.				
5,778	5,842	5,311	531	9.1%	15	FIN	514000	Dental Insurance	15,184	17,247	15,422	1,825	10.6%	Reflects vacancies.				
569	645	550	95	14.8%	15	FIN	514500	Vision Insurance	1,602	1,904	1,530	375	19.7%	Reflects vacancies.				
123	206	211	(5)	-2.6%	15	FIN	515000	Life Insurance	238	608	563	45	7.5%	Reflects vacancies.				
0	0	0	0	0.0%	15	FIN	515500	Vacancy Benefits Offset	0	0	0	0	0.0%					
5,262	3,177	3,177	0	0.0%	15	FIN	516000	Workers Compensation Insurance	10,829	9,531	9,531	0	0.0%					
0	0	0	0	0.0%	15	FIN	517000	Unemployment Insurance	0	0	0	0	0.0%					
0	5,508	1,836	3,672	66.7%	ALL	514010	Temporary Employment	0	15,551	8,968	6,583	42.3%	Timing variance.					
158	4,000	148	3,852	96.3%	13	HR	514015	Recruitment	158	4,000	183	3,817	95.4%	Timing variance.				
0	0	0	0	0.0%	15	FIN	517500	Accrued Sick Expense	0	0	0	0	0.0%					
0	0	0	0	0.0%	15	FIN	518000	Accrued Vacation Expense	0	0	0	0	0.0%					
20,833	21,667	21,667	(0)	0.0%	15	FIN	518500	OPEB Expense	62,499	65,000	65,001	(1)	0.0%					
494	1,083	(307)	1,391	128.4%	15	FIN	518550	TMP	1,270	3,250	2,947	303	9.3%	Timing variance.				
849	1,250	907	343	27.4%	15	FIN	518560	Payroll and Benefit Administration	2,549	3,750	2,895	855	22.8%	Continued lower than expected costs.				
294,169	352,833	312,410	40,423	11.5%				Total - Staff	1,106,331	1,518,363	1,407,482	110,881	7.3%					
Library Materials/Electronic Resources Subscription:																		
107,507	129,378	114,292	15,086	11.7%	23	COL	601999	American Continuations	281,117	388,136	276,226	111,910	28.8%	Timing Variance.				
2,681	4,877	3,570	1,306	26.8%	23	COL	602999	American New Orders	6,114	8,630	5,947	2,683	31.1%	Timing Variance.				
529	1,560	1,459	102	6.5%	23	COL	609199	Branch Continuations	3,138	4,681	3,457	1,224	26.1%	Timing Variance.				

Los Angeles County Law Library
 Income Statement for the Period Ending September 30, 2019
 (Provisional and subject to year-end audit adjustments)

Sep 18	Sep 2019				23	COL			FY 2019-20 YTD					Comments
	Actual	Budget	Actual	\$ Fav (Unf)					% Fav (Unf)	FY 2018-19 YTD Actual	Budget	Actual	\$ Δ	
0	3,186	0	3,186	100.0%			Branch New Orders	0	9,554	0	9,554	100.0%	Timing Variance - new orders for project code OTF-002 targeted for later in FY20.	
57,572	12,254	18,219	(5,965)	-48.7%	23	COL	603999	Commonwealth Continuations	60,511	36,761	76,781	(40,020)	-108.9%	Annual contract - Lexis Nexis UK
0	667	51	616	92.4%	23	COL	604999	Commonwealth New Orders	0	667	299	367	55.1%	Timing Variance
5,166	11,396	4,814	6,582	57.8%	23	COL	605999	Foreign Continuations	14,332	34,187	18,595	15,592	45.6%	Timing Variance.
8	667	6	661	99.1%	23	COL	606999	Foreign New Orders	8	667	73	593	89.0%	Timing Variance
10,578	11,369	9,519	1,851	16.3%	23	COL	607999	International Continuations	28,659	34,108	25,824	8,284	24.3%	Timing Variance.
0	333	14	319	95.8%	23	COL	608999	International New Orders	0	333	158	175	52.6%	Timing Variance
0	1,679	320	1,359	80.9%	23	COL	609399	General/Librarianship Continuations	2,120	5,036	3,679	1,356	26.9%	Timing Variance
117	333	0	333	100.0%	23	COL	609499	General/Librarianship New Orders	117	333	0	333	100.0%	Timing Variance
184,158	177,698	152,263	25,435	14.3%			Subtotal	396,117	523,093	411,040	112,053	21.4%	Timing Variance.	
(184,158)	(177,698)	(152,263)	(25,435)	14.3%	23	COL	690000	Library Materials Transferred to Assets	(396,117)	(523,093)	(411,041)	(112,053)	21.4%	
46,858	52,701	52,769	(67)	-0.1%	23	COL	685000	Electronic Resource Subscriptions (ERS)	110,648	158,104	121,801	36,303	23.0%	Timing Variance.
Facilities:														
0	4,400	1,255	3,145	71.5%	39	FAC	801005	Repair & Maintenance	9,673	12,800	2,579	10,221	79.9%	Timing variance.
825	1,300	6,232	(4,932)	-379.4%	39	FAC	801010	Building Services	4,059	5,100	9,143	(4,043)	-79.3%	Includes unbudgeted purchases of water hoses totaling \$5k.
0	1,800	0	1,800	100.0%	39	FAC	801015	Cleaning Supplies	2,271	3,600	0	3,600	100.0%	Timing variance, delay in receiving invoices.
316	12,500	12,055	445	3.6%	39	FAC	801020	Electricity & Water	23,192	37,500	35,032	2,468	6.6%	Cooler summer as compared to previous years.
4,750	966	966	0	0.0%	39	FAC	801025	Elevator Maintenance	5,716	2,898	2,898	0	0.0%	
3,123	3,850	9,185	(5,335)	-138.6%	39	FAC	801030	Heating & Cooling	11,909	12,550	17,835	(5,285)	-42.1%	Includes Jun 2019 delayed invoice.
22,455	19,823	18,328	1,495	7.5%	15	FIN	801035	Insurance	67,365	59,469	54,984	4,485	7.5%	Budgeted increase lower than expected.
8,674	9,668	9,718	(50)	-0.5%	39	FAC	801040	Janitorial Services	26,198	29,004	28,804	200	0.7%	
1,250	1,500	1,250	250	16.7%	39	FAC	801045	Landscaping	3,750	4,500	3,750	750	16.7%	Budgeted rate increase not yet implemented.
15,052	19,718	15,156	4,562	23.1%	39	FAC	801050	Security	52,660	59,154	53,145	6,009	10.2%	Timing variance
520	1,166	772	394	33.8%	39	FAC	801060	Room Rental Expenses	835	3,499	1,180	2,319	66.3%	Unexpected delay in room rentals
265	1,450	239	1,211	83.5%	39	FAC	801065	Special Events Expenses	2,314	1,450	239	1,211	83.5%	Timing variance due to PBW
0	300	969	(669)	-222.9%	39	FAC	801100	Furniture & Appliances (<3K)	0	2,000	1,132	868	43.4%	Timing variance.
0	125	0	125	100.0%	39	FAC	801110	Equipment (<3K)	48	375	0	375	100.0%	Timing variance.
0	0	0	0	0.0%	39	FAC	801115	Building Alterations (<3K)	0	0	0	0	0.0%	
568	591	46	545	92.2%	39	FAC	801120	Delivery & Postage	971	1,473	424	1,049	71.2%	Lower than expected postage usage for the month.
0	210	272	(62)	-29.4%	39	FAC	801125	Kitchen supplies	448	630	507	123	19.6%	Timing variance.
57,799	79,367	76,443	2,924	3.7%			Subtotal	211,408	236,002	211,651	24,351	10.3%		
Technology:														
513	1,903	3,132	(1,229)	-64.6%	33	TECH	801210	Software Maintenance	2,718	5,710	6,172	(462)	-8.1%	Timing variance.
1,828	2,126	1,761	365	17.2%	33	TECH	801212	Hardware Maintenance	5,415	6,379	5,283	1,096	17.2%	Timing variance.
1,105	681	0	681	100.0%	33	TECH	801215	Software (<\$3k)	1,149	2,042	0	2,042	100.0%	Timing variance.
274	368	286	82	22.2%	33	TECH	801220	Hardware (<\$3k)	891	1,103	286	817	74.1%	Timing variance.
25	83	0	83	100.0%	33	TECH	801225	Computer Supplies	86	250	0	250	100.0%	Timing variance.
4,415	4,672	4,626	46	1.0%	33	TECH	801230	Integrated Library System	13,244	14,016	13,879	137	1.0%	
1,933	2,806	2,270	535	19.1%	33	TECH	801235	Telecommunications	7,358	8,417	7,390	1,027	12.2%	Timing variance.
0	0	0	0	0.0%	33	TECH	801245	Tech & Data - Misc	0	0	0	0	0.0%	
252	62	676	(614)	-991.0%	33	TECH	801250	Services	252	186	677	(491)	-264.2%	Includes unbudgeted members study card reader repair.
7	0	0	7	0.0%	33	TECH	801275	Online Service Providers	0	21	0	21	100.0%	Timing variance.
10,344	12,708	12,751	(50)	-0.4%			Subtotal	31,113	38,123	33,686	4,416	11.6%		
General:														
565	667	483	184	27.6%	15	FIN	801310	Bank Charges	1,535	2,000	1,534	466	23.3%	Lower than expected cost for the month.
843	878	875	3	0.3%	35	CMS	801315	Bibliographical Services	2,529	2,634	2,626	8	0.3%	
0	2,500	394	2,106	84.2%	35	CMS	801320	Binding	0	5,000	4,893	107	2.1%	
105	120	85	35	29.5%	17	EXEC	801325	Board Expense	204	360	183	177	49.2%	
327	60	510	(450)	-749.9%	37	COM	801330	Staff meals & events	1,831	1,560	1,860	(300)	-19.2%	Timing variance.
2,624	2,083	929	1,154	55.4%	15	FIN	801335	Supplies - Office	6,277	6,250	8,532	(2,282)	-36.5%	Increased toner purchase for the month.
318	1,400	1,354	46	3.3%	35	CMS	801337	Supplies - Library materials	4,100	1,400	1,354	46	3.3%	
0	450	0	450	100.0%	37	COM	801340	Stationery, business cards, etc.	0	900	0	900	100.0%	Timing variance, expected new staff and re-orders.
0	0	0	0	0.0%	25	PS	801365	Grant Application Expenses	0	0	0	0	0.0%	
202	970	1,446	(476)	-49.0%	33	IT	801370	Copy Center Expense	1,622	2,910	4,523	(1,613)	-55.4%	Timing variance, increased color copy cost for the month.
0	0	959	(959)	0.0%	15	FIN	801375	General - Misc	0	0	1,094	(1,094)	0.0%	
0	50	320	(270)	-534.7%	25	PS	801390	Course Registration	0	151	800	(649)	-428.9%	
0	0	286	(286)	0.0%	17	EXEC	801395	Friends of Law Library	0	0	286	(286)	0.0%	

Los Angeles County Law Library
Income Statement for the Period Ending September 30, 2019
(Provisional and subject to year-end audit adjustments)

Sep 18 Actual	Sep 2019				FY 2018-19 YTD Actual	FY 2019-20 YTD				Comments		
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Δ	% Δ			
4,984	9,178	7,641	1,538	16.8%								
						Subtotal						
						18,098	23,165	27,685	(4,520)	-19.5%		
						Professional Development:						
517	500	535	(35)	-7.0%	ALL 803105	Travel	1,236	6,500	2,935	3,565	54.8%	A portion of AALL conf costs covered by grants received by staff. Timing variance, ED budgeted travel costs not yet incurred.
0	0	0	0	0.0%	ALL 803110	Meals	30	80	61	19	23.9%	
399	0	0	0	0.0%	ALL 803113	Incidental and miscellaneous	399	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803115	Membership dues	20	1,332	646	686	51.5%	Timing variance, CMS AALL 2020-21 dues to be paid Apr 2020.
0	100	0	100	100.0%	ALL 803120	Registration fees	664	3,815	2,612	1,203	31.5%	Timing variance, ED budgeted registration costs not yet incurred.
0	0	0	0	0.0%	ALL 803125	Educational materials	0	0	0	0	0.0%	
916	600	535	65	10.8%		Subtotal						
						2,349	11,727	6,254	5,473	46.7%		
						Communications & Marketing:						
0	0	0	0	0.0%	37 COM 803205	Services	0	0	0	0	0.0%	
39	700	39	661	94.4%	37 COM 803210	Collateral materials	329	3,400	117	3,283	96.6%	Timing variance.
0	2,550	1,700	850	33.3%	37 COM 803215	Advertising	0	8,450	1,700	6,750	79.9%	Timing variance, delay in budgeted OTF project costs for the month.
0	120	0	120	100.0%	37 COM 803220	Trade shows & Outreach	0	120	0	120	100.0%	
39	3,370	1,739	1,631	48.4%		Subtotal						
						329	11,970	1,817	10,153	84.8%		
						Travel & Entertainment						
0	0	0	0	0.0%	ALL 803305	Travel	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803310	Meals	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803315	Entertainment	0	0	0	0	0.0%	
22	142	0	142	100.0%	ALL 803320	Ground transportation & mileage reimb.	67	425	34	391	92.1%	No expense incurred for the month.
0	0	0	0	0.0%	ALL 803325	Incidental travel expenses	0	0	0	0	0.0%	
22	142	0	142	100.0%		Subtotal						
						67	425	34	391	92.1%		
						Professional Services						
855	0	700	(700)	0.0%	15 FIN 804005	Accounting	1,555	700	700	0	0.0%	
2,854	3,817	2,896	920	24.1%	17 EXEC 804008	Consulting Services	8,562	11,450	8,689	2,761	24.1%	Anticipated rate increase not yet in effect this month.
0	9,167	0	9,167	100.0%	17 EXEC 804010	Legal	0	27,497	975	26,522	96.5%	Delay in budgeted OTF projects costs.
0	625	0	625	100.0%	15 FIN 804015	Other	2,290	1,875	158	1,718	91.6%	Delay in budgeted OTF projects costs.
3,709	13,609	3,596	10,012	73.6%		Subtotal						
						12,407	41,522	10,521	31,000	74.7%		
						Depreciation:						
197,943	197,455	195,986	1,469	0.7%	15 FIN 806105	Depreciation - Library Materials	598,015	592,349	588,826	3,523	0.6%	
22,891	32,964	23,648	9,316	28.3%	15 FIN 806110	Depreciation Exp - FF&E	67,993	94,778	71,182	23,596	24.9%	Delay in CapEx purchases.
220,834	230,420	219,634	10,785	4.7%		Subtotal						
						666,008	687,127	660,008	27,119	3.9%		
639,673	754,927	687,518	67,409	8.9%		Total Expense						
						2,158,759	2,726,528	2,480,939	245,589	9.0%		
270,577	141,391	274,817	133,426	94.4%		Net Income Before Extraordinary Items						
						295,016	(365,217)	97,237	462,453	126.6%		
(16,759)	2,083	(7,549)	(9,632)	-462.4%	15 FIN 321000	Investment Gain (Loss) ¹	752	6,250	40,632	34,382	550.1%	Reflects loss/gain if sold at time of report (before maturity).
3,543,270	0	0	0	0.0%	17 EXEC 401000	Extraordinary Income	3,543,270	0	0	0	0.0%	
0	0	0	0	0.0%	17 EXEC 901000	Extraordinary Expense	0	0	0	0	0.0%	
3,797,088	143,474	267,268	123,793	86.3%		Net Income Including Extraordinary Items						
						3,839,038	(358,967)	137,868	496,835	138.4%		

Los Angeles County Law Library

Income Statement for the Period Ending September 30, 2019

(Provisional and subject to year-end audit adjustments)

Sep 18	Sep 2019				YTD Actual	FY 2019-20 YTD				Comments
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Δ	% Δ	
0	0	0	0	0.0%	0	0	0	0	0.0%	
0	0	0	0	0.0%	0	80,000	0	80,000	100.0%	Timing variance, delay in budgeted project costs.
183,927	0	0	0	0.0%	183,927	0	0	0	0.0%	
0	0	0	0	0.0%	0	0	0	0	0.0%	
0	0	0	0	0.0%	0	45,000	0	45,000	100.0%	Timing variance, delay in budgeted project costs.
<u>183,927</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>183,927</u>	<u>125,000</u>	<u>0</u>	<u>125,000</u>	<u>100.0%</u>	
Capital Expenditures:										
					39 FAC 161100	Furniture / Appliances (>3k)				
					33 TECH 161300	Electronics / Computer Hardware (>3k)				
					39 FAC 164500	Exterior Building Repairs/ Improvements (>3k)				
					39 FAC 164000	Interior Improvements / Alterations (>3k)				
					33 TECH 168000	Computer Software				
						Total - Capitalized Expenditures				
CalPERS CERBT Trust Fund:										
						Beginning Balance	2,205,919			
						Administrative Expense	(89)			CalPERS CERBT program cost.
						Investment Expense	(65)			Investment management cost.
						Unrealized Gain/Loss	10,639			Fluctuating market conditions.
						Distribution				Distribution from Fund.
						Ending Balance	<u>2,216,404</u>			

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

LOS ANGELES COUNTY LAW LIBRARY
October 1, 2019 - October 31, 2019 (CHECKS)
Account No.: 108000

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 2	COUNTY OF LOS ANGELES	BANK CHARGES	47.37	031126
	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	9,368.10	031127
	TOTAL COMPENSATION SYSTEMS, INC	ACCOUNTING	1,755.00	031128
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	175.00	031129
October 4	GAUNT	BOOKS	284.04	031130
	OTTO HARRASSOWITZ	BOOKS	1,686.18	031131
	WILLIAM S HEIN & CO	BOOKS	688.72	031132
	AFLAC REMITTANCE	CAFE PLAN-INSURA	815.66	031133
	CITY OF ANGELS FIRE PROTECTION	BUILDING SVCS	5,659.80	031134
	IMAGE ACCESS INC	PREPAID EXP	5,069.00	031135
	NATIONAL 50 SECURITY	SECURITY	4,965.28	031136
	PACER	DOC DEL	7.00	031137
	PARKING CONCEPTS INC	COURSE REGISTRAT	480.00	031138
October 10	AT&T	TELECOM	917.53	031139
	GTT COMMUNICATIONS	TELECOM	465.65	031140
	OAKBROOK APARTMENTS	TRAVEL	255.00	031141
	PARKING CONCEPTS INC	COURSE REGISTRAT	320.00	031142
October 11	LAW REPORTS INTERNATIONAL LTD	BOOKS	330.00	031143
	WASHINGTON STATE BAR ASSOCIATION CL	BOOKS	1,137.60	031144
	MA CRISTINA RODRIGUEZ AGBULOS	REFUND	140.00	031145
	SERVANDO WILTON AGUAYO	REFUND	140.00	031146
	JIAYI LU	REFUND	140.00	031147
October 18	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	120.89	031148
	ESPINOSA MARTIN DE JESUS SANCHEZ ME	BOOKS	670.00	031149
October 22	CALIFORNIA DEPARTMENT OF TAX	USE TAX	8,006.00	031150
	COUNTY OF LOS ANGELES	HEATING/COOLING	9,184.97	031151
	ONEDIGITAL HR CONSULTING	CONSULTING	2,896.26	031152
October 25	BANKS & JORDAN	BOOKS	120.23	031153
	BOOKS OF COLOMBIA	BOOKS	817.00	031154
	GAVILANES BOOKS FROM INDOAMERICA	BOOKS	98.00	031155
	OTTO HARRASSOWITZ	BOOKS	1,612.25	031156
	LIBRAIRIE DUCHEMIN	BOOKS	789.41	031157
	MARY MARTIN BOOKSELLERS	BOOKS	2,310.00	031158
	CHRIS KUNG	REFUND	140.00	031159
	JULIO CESAR MENDEZ	REFUND	140.00	031160

61,751.94

LOS ANGELES COUNTY LAW LIBRARY
October 1, 2019 - October 31, 2019 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 2	ALTA FOODCRAFT	KITCHEN SUPPLIES	271.75	V004717
	BRIGHTVIEW	REPAIR/MAINTENAN	1,168.00	V004718
	PEOPLEG2	RECRUITMENT	120.99	V004719
	UPS	DELIVERY & POSTAG	439.68	V004720
	TECHWASTE RECYCLING LLC	COPY CENTER EXP	245.00	V004765
October 4	AMERICAN IMMIGRATION LAWYERS ASSOCI	BOOKS	646.00	V004721
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,075.07	V004722
	BNI BUILDING NEWS	BOOKS	306.49	V004723
	DAILY JOURNAL CORPORATION	BOOKS	278.00	V004724
	INGRAM LIBRARY SERVICES	BOOKS	93.42	V004725
	LAW JOURNAL PRESS	BOOKS	655.77	V004726
	PRACTISING LAW INSTITUTE	BOOKS	1,628.91	V004727
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	21.61	V004728
	GOBI LIBRARY SOLUTIONS	BOOKS	360.74	V004729
	NETRONIX INTEGRATION INC	SERVICES	675.00	V004731
October 7	STATE COMPENSATION	WORKERS COMP	3,177.08	V004732
	PATCH.COM	ADVERTISING	107.00	V004733
October 7	MINUTE MAN DELIVERY	SPECIAL EVENTS EX	54.20	V004788
October 10	AT&T MOBILITY	TELECOM	16.24	V004734
	BANDWIDTH.COM, INC.	TELECOM	296.32	V004735
	BRIGHTVIEW	LANDSCAPING	1,250.00	V004736
	KONICA MINOLTA BUSINESS	COPY CENTER	1,375.89	V004737
	NASA SERVICES	BLDG SVCS	467.45	V004738
	OCLC INC	BIBLIOGRAPHICAL S	781.55	V004739
	PAN AMERICAN PEST CONTROL CO	BLDG SVCS	98.00	V004740
	SPECTRUM	TELECOM	1,080.74	V004741
	KATER-CRAFTS BOOKBINDERS INC.	BINDING	98.55	V004766
	S.A.L. DIGITAL COPIES INC	ADVERTISING	59.13	V004767
	STAMPS.COM	DELIVERY & POSTAG	24.99	V004768
	October 11	AMERICAN BAR ASSOCIATION	BOOKS	422.05
AMERICAN LAWYER MEDIA		BOOKS	2,655.00	V004743
WOLTERS KLUWER LAW & BUSINESS		BOOKS	265.93	V004744
CALIFORNIA ANIMAL WELFARE ASSOCIATI		BOOKS	65.00	V004745
PROQUEST LLC COUTTS INFORMATION SER		BOOKS	955.60	V004746
GALE CENGAGE LEARNING		BOOKS	12,173.18	V004747
JURISNET LLC		BOOKS	123.60	V004748
LEXISNEXIS ONLINE SERVICES		BOOKS	16,000.00	V004749
PROQUEST INFORMATION AND LEARNING		BOOKS	1,651.13	V004750
THOMSON REUTERS TAX & ACCOUNTING		BOOKS	1,615.68	V004751
WEST ACADEMIC		BOOKS	133.04	V004752

53,233.48

LOS ANGELES COUNTY LAW LIBRARY
October 1, 2019 - October 31, 2019 (CHECKS)
Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 15	THOMSON REUTERS	BOOKS	299.70	V004753
October 16	CDW GOVERNMENT INC	SUPPLIES-OFFICE	185.06	V004769
	ORIENTAL TRADING COMPANY	SPECIAL EVENTS EX	54.86	V004770
	STAMPS.COM	DELIVERY & POSTAG	300.00	V004771
	GURU PRINTERS	SPECIAL EVENTS EX	212.43	V004789
October 18	WOLTERS KLUWER LAW & BUSINESS	BOOKS	419.77	V004754
	LEXISNEXIS MATTHEW BENDER	BOOKS	116.81	V004755
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,556.20	V004756
	DATA TRACE PUBLISHING COMPANY	BOOKS	231.75	V004757
	JURIS PUBLISHING INC	BOOKS	138.60	V004758
	OXFORD UNIVERSITY PRESS	BOOKS	175.72	V004759
	WEST ACADEMIC	BOOKS	53.65	V004760
	THOMSON REUTERS	BOOKS	78,917.94	V004761
	GOBI LIBRARY SOLUTIONS	BOOKS	292.90	V004762
	GURU PRINTERS	SPECIAL EVENTS EX	168.32	V004790
October 21	FACEBOOK	SPECIAL EVENTS EX	6.75	V004809
October 22	LASERCARE	SERVICES	180.00	V004772
	OFFICE DEPOT	SUPPLIES-OFFICE	182.07	V004773
October 23	DOORDASH	BOARD EXP	113.22	V004810
October 25	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,152.71	V004774
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,383.82	V004775
	CALIFORNIA LAWYERS ASSOCIATION	BOOKS	40.00	V004776
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	2,980.22	V004777
	INTERNATIONAL MUNICIPAL LAWYERS ASS	BOOKS	150.00	V004778
	INGRAM LIBRARY SERVICES	BOOKS	215.14	V004779
	MASSACHUSETTS CONTINUING LEGAL EDUC	BOOKS	123.50	V004780
	MUNICIPAL CODE CORPORATION	BOOKS	230.00	V004781
	PRACTISING LAW INSTITUTE	BOOKS	429.73	V004782
	ROWMAN & LITTLEFIELD PUBLISHING GRO	BOOKS	31.90	V004783
	UNITED NATIONS PUBLICATIONS	BOOKS	129.22	V004784
	THOMSON REUTERS	BOOKS	366.69	V004785
	WILLIAM S HEIN & CO	BOOKS	2,755.82	V004786
	GOBI LIBRARY SOLUTIONS	BOOKS	329.60	V004787
October 30	CITY FARE	FRIENDS	183.70	V004791

147,041.58

LOS ANGELES COUNTY LAW LIBRARY
October 1, 2019 - October 31, 2019 (CHECKS)
Account No.: 102004

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 10	LA DEPT WATER & POWER	WATER/SEWER	546.09	V000106
	LA DEPT WATER & POWER	ELECTRIC/FIRE	11,509.14	V000107

12,055.23

LOS ANGELES COUNTY LAW LIBRARY
October 1, 2019 - October 31, 2019 (CHECKS)
Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
October 11	SEIU LOCAL 721	UNION DUES	919.18	001643
	SEIU LOCAL 721	UNION DENTAL	41.75	001644

960.93

MEMORANDUM

DATE: November 20, 2019

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, 2019

RECOMMENDATION

Staff recommends that the Board accept the final version (attached) of the financial statement audit report for the fiscal year ended June 30, 2019 as reviewed and discussed at the Board's October 23, 2019 regular meeting. Minor presentation changes were made to the report as a result of our auditor's quality control check. However, these changes did not have any impact on the results.





LALAWLIBRARY

**Los Angeles County Law Library
Audited Financial Statements
*As of and for the Years Ended June 30, 2019 and 2018
with Report of Independent Auditors***

Los Angeles County Law Library
Audited Financial Statements
As of and for the Years Ended June 30, 2019 and 2018
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, 2019 and 2018 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, 2019 and 2018, 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 33 through 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2019 on our consideration of the Law Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Law Library's 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.

**Glendale, California
October 28, 2019**

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, 2019 and 2018. 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, 2019 and 2018 for the Law Library were \$12,888,426 and \$8,598,308, respectively. Of the total revenue amounts, \$7,734,201 and \$7,219,802 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, 2019 and 2018 totaled \$8,257,112 and \$8,252,181, respectively.

Depreciable capital assets aggregating \$2,434,400 and \$1,883,831 were acquired during the fiscal years 2019 and 2018, 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* in 2017. This resulted in recognition of Net OPEB Liability of \$2,469,302 and \$2,735,493 as of June 30, 2019 and 2018, respectively; and OPEB expense of \$243,856 and \$277,197 for the years then ended.

HIGHLIGHTS OF FISCAL YEAR 2019

Board of Trustees Composition

The composition of the LA Law Library's Board of Trustees did not change during the fiscal year. Hon. Mark A. Juhas continued as President and Hon. Michelle W. Court continued as Vice President. Kenneth Klein, Esq., Hon. Dennis Landin, Hon. Richard Rico, Susan Steinhauser, Esq. and Hon. Michael L. Stern, continued as members.

Contract for Financial Audit

Vasquez & Company, LLP were confirmed as the Law Library's auditors for fiscal year 2018-19.

One-Time Funding from the State

In late June 2018, years of work lobbying and advocating on behalf of County law libraries by CCCLL and others culminated in a one-time \$16.5M allotment from the State's budget to backfill the declining civil filing fee revenues. Of this amount, \$3.5M was allotted to the Law Library. As a result, a number of one-time funding projects were developed aimed at expanding services in underserved communities and enhancing services at main and remote locations.

Cash Rewards Payment System

Having identified a business card partner in January 2015, the Law Library's credit card reward program was once again utilized. In fiscal year 2018-19, the Law Library generated an additional \$41K in rewards, \$197K 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 2018-19, the fund balance was \$2.1M, after a \$90K distribution request to offset retiree medical costs paid during the year.

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

GASB 75 requires the reporting of net OPEB liability or asset in accrual based financial statements. It may also result in a corresponding OPEB expense 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. For FY 2018-19, the Law Library will recognize an actuarially determined non-cash OPEB expense of \$243,856 which is primarily composed of increased service and interest cost tempered by positive investment earnings.

GASB 68 – Accounting and Financial Reporting for Pensions

GASB 68 requires the reporting of net pension liability or assets in accrual-based financial statements. It may also result in a corresponding pension expense depending on factors such as service and interest cost, changes in benefit terms, employee contributions and projected earnings on plan investment. For FY2018-19, the Law Library will recognize an actuarially determined non-cash pension expense of \$373,994 for its Classic and PEPRA plan participants. The higher pension expense this fiscal year, as compared to last fiscal year, is due to, among other factors, CalPERS' lower 8.6% investment return for FY2017-18 as compared to 11.2% for FY2016-17.

Hill Street Parking Revenue

In addition to the \$525K guarantee the Law Library receives from its parking operator, Parking Concepts, Inc., \$113K was generated as a result of additional demand, including after-hour, weekend, and special event activities.

Friends of LA Law Library

The Friends of the LA Law Library (Friends) is the fund-raising organization for the Law Library. Its activities raise the visibility of the Law Library's services and provide a much needed additional base of financial support. For FY2018-19, the Friends made a generous contribution of \$140,000.

More information about the Friends can be found at: <http://www.friendsoflacll.org/>

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, deferred outflows and inflows of resources, and liabilities, with the difference 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 32 of this report.

FINANCIAL ANALYSIS

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

	2019	2018
Assets		
Current and other assets	\$ 16,391,185	\$ 11,432,706
Capital assets (net)	17,581,688	17,805,087
Total assets	33,972,873	29,237,793
 Deferred Outflows of Resources	 1,544,792	 1,713,393
 Liabilities		
Current liabilities	238,160	233,063
Other liabilities	5,843,064	6,201,039
Total liabilities	6,081,224	6,434,102
 Deferred Inflows of Resources	 1,233,204	 945,161
 Net Position		
Net investment in capital assets	17,581,688	17,805,087
Unrestricted	10,621,549	5,766,836
Total net position	\$ 28,203,237	\$ 23,571,923

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 increased in 2019 from \$5,766,836 to \$10,621,549. While the Law Library's total net position increased during the year, the net investment in capital assets decreased due to depreciation reported during the year.

**Los Angeles County Law Library
Management's Discussion and Analysis
Years ended June 30, 2019 and 2018**

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

	2019	2018
Operating Revenues		
Court fees	\$ 7,734,201	\$ 7,219,802
Other operating revenues	1,154,764	1,268,654
Non-operating Revenues (Expenses)		
Investment earnings	386,558	51,305
SB 840 funding	3,543,270	-
Miscellaneous	69,633	58,547
Total revenues	12,888,426	8,598,308
Operating Expenses		
Salaries and benefits	3,765,298	3,755,848
Depreciation	2,646,441	2,733,569
Other operating expenses	1,845,373	1,762,764
Total expenses	8,257,112	8,252,181
Change in net position	4,631,314	346,127
Net Position		
Net position at beginning of year	23,571,923	23,225,796
Net position at end of year	\$ 28,203,237	\$ 23,571,923

**Los Angeles County Law Library
Management's Discussion and Analysis
Years ended June 30, 2019 and 2018**

BUDGETARY HIGHLIGHTS

The comparison of the Fiscal Year 2019 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	\$ 7,734,201	\$ 7,740,046	\$ (5,845)
Other operating revenues	1,154,764	1,178,354	(23,590)
Non-operating revenues:			
Investment earnings	386,558	230,793	155,765
SB 840 funding	3,543,270	3,543,270	-
Miscellaneous	69,633	65,371	4,262
Total revenues	<u>12,888,426</u>	<u>12,757,834</u>	<u>130,592</u>
Operating Expenses:			
Salaries and benefits	3,765,298	3,932,863	167,565
Depreciation	2,646,441	2,628,744	(17,697)
Other operating expenses	1,845,373	1,960,803	115,430
Total expenses	<u>8,257,112</u>	<u>8,522,410</u>	<u>265,298</u>
Change in net position	<u>\$ 4,631,314</u>	<u>\$ 4,235,424</u>	<u>\$ 395,890</u>

The actual change in net position differed from budget by \$395,890.

The favorable variance in operating revenues was primarily due to the better than expected earnings from investments. Additionally, since its peak in 2009, court fees continuously decreased until FY 2015. Starting with FY 2017, court fees have increased slightly. The favorable variance in operating expenses was primarily due to decreases in salaries and benefits and other operating expenses. In salaries and benefits, continued vacancies and decreases in OPEB and pension expenses generated a favorable variance. In other operating expenses, decreases in facilities and ERS expenses generated a favorable variance.

CAPITAL ASSETS

The Law Library had \$17,581,688 and \$17,805,08 invested in capital assets as of June 30, 2019 and 2018, respectively. The following schedule summarizes capital assets held by the Law Library:

Additional information on the Law Library's capital assets can be found in Note 5, page 21 of this report.

	<u>2019</u>	<u>2018</u>
Capital assets, not being depreciated	\$ <u>889,025</u>	\$ <u>624,325</u>
Capital assets, being depreciated	<u>68,303,951</u>	66,145,609
Accumulated depreciation	<u>(51,611,288)</u>	<u>(48,964,847)</u>
Capital assets being depreciated, net	<u>16,692,663</u>	<u>17,180,762</u>
Total capital assets, net	<u>\$ 17,581,688</u>	<u>\$ 17,805,087</u>

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	
	2019	2018
Assets		
Current assets		
Cash and cash equivalents	\$ 9,419,729	\$ 4,748,337
Accounts receivable	1,531,186	1,599,833
Prepaid expenses and other current assets	333,124	201,344
Total current assets	11,284,039	6,549,514
Noncurrent assets		
Restricted cash and cash equivalents	318,470	318,470
Investments	4,788,676	4,564,722
Capital assets, not being depreciated	889,025	624,325
Capital assets, being depreciated – net	16,692,663	17,180,762
Total noncurrent assets	22,688,834	22,688,279
Total assets	33,972,873	29,237,793
Deferred Outflows of Resources		
Deferred outflows of resources - pension	1,544,792	1,712,349
Deferred outflows of resources - OPEB	-	1,044
Total deferred outflows of resources	1,544,792	1,713,393
Liabilities		
Current liabilities		
Accounts payable	230,629	228,063
Other current liabilities	7,531	5,000
Total current liabilities	238,160	233,063
Noncurrent liabilities		
Accrued sick and vacation liability	302,790	293,210
Borrowers' deposits	295,062	291,560
Net OPEB liability	2,469,302	2,735,493
Net pension liability	2,775,910	2,880,776
Total noncurrent liabilities	5,843,064	6,201,039
Total liabilities	6,081,224	6,434,102
Deferred Inflows of Resources		
Deferred inflows of resources - pension	867,309	-
Deferred inflows of resources - OPEB	365,895	945,161
Total deferred inflows of resources	1,233,204	945,161
Net Position		
Net position		
Net investment in capital assets	17,581,688	17,805,087
Unrestricted	10,621,549	5,766,836
Total net position	\$ 28,203,237	\$ 23,571,923

See notes to financial statements.

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

	Years Ended June 30	
	2019	2018
Operating Revenues		
Court fees	\$ 7,734,201	\$ 7,219,802
Parking fees	638,848	666,265
Contributions	140,000	145,000
Annual fees	187,704	215,153
Copy center and document delivery	61,315	61,406
Other operating revenues	126,897	180,830
Total operating revenues	8,888,965	8,488,456
Operating Expenses		
Salaries and benefits	3,765,298	3,755,848
Depreciation	2,646,441	2,733,569
Services and supplies	1,342,285	1,332,116
Insurance	247,804	237,731
Utilities	179,791	160,838
Other operating expenses	75,493	32,079
Total operating expenses	8,257,112	8,252,181
Operating income	631,853	236,275
Non-operating revenues		
Investment earnings	386,558	51,305
SB 840 funding	3,543,270	-
Miscellaneous income	69,633	58,547
Total non-operating revenues	3,999,461	109,852
Change in net position	4,631,314	346,127
Net position		
Net position at beginning of year	23,571,923	23,225,796
Net position at end of year	\$ 28,203,237	\$ 23,571,923

See notes to financial statements.

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

	Years Ended June 30	
	2019	2018
Cash flows from operating activities		
Cash received from court fees and services	\$ 8,821,114	\$ 8,065,993
Cash payments to suppliers for goods and services	(1,974,587)	(1,566,035)
Cash payments to employees for services	(3,667,600)	(3,470,480)
Contributions received	140,000	145,000
Net cash from operating activities	3,318,927	3,174,478
Cash flows from capital and related financing activities		
Acquisition of capital assets	(2,423,042)	(1,858,250)
Cash from capital and related financing activities	(2,423,042)	(1,858,250)
Cash flows from non-capital and related financing activities		
Miscellaneous income	69,633	58,547
SB 840 funding	3,543,270	-
Cash from non-capital and related financing activities	3,612,903	58,547
Cash flows from investing activities		
Investment in money market funds and government securities	(223,954)	12,565
Investment earnings	386,558	51,305
Net cash from investing activities	162,604	63,870
Net increase in cash and cash equivalents	4,671,392	1,438,645
Cash and cash equivalents, at beginning of year	5,066,807	3,628,162
Cash and cash equivalents, at end of year	\$ 9,738,199	\$ 5,066,807
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	\$ 631,853	\$ 236,275
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation	2,646,441	2,733,569
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	68,647	(276,195)
(Increase) decrease in prepaid expenses and other current assets	(131,780)	82,688
Increase (decrease) in accounts payable	2,566	114,041
Increase (decrease) in other liabilities	2,531	(3,319)
Increase (decrease) in accrued sick and vacation liability	9,580	(11,544)
Increase (decrease) in borrowers' deposits	3,502	(1,268)
(Increase) decrease in OPEB asset/liability	(266,191)	278,241
(Increase) decrease in net pension asset/liability	(104,866)	196,859
(Increase) decrease in deferred outflows of resources	168,601	(588,528)
Increase (decrease) in deferred inflows of resources	288,043	413,659
Net cash from operating activities	\$ 3,318,927	\$ 3,174,478

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 are using the court system, 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 trustee 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, thirteen (13) 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.

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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2019 and 2018, cash and cash equivalents consist of:

	2019	2018
Cash and cash equivalents	\$ 9,419,729	\$ 4,748,337
Restricted cash and cash equivalents	318,470	318,470
	\$ 9,738,199	\$ 5,066,807

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Borrowers' 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 parking fees and investment earnings.

Use of Estimates

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

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS

As of June 30, 2019 and 2018, cash and cash equivalents and investments are composed of:

	2019	2018
<u>Cash and cash equivalents:</u>		
Local Agency Investment Fund	\$ 367,183	\$ 359,038
Cash deposited with the Los Angeles County Treasurer	9,060,318	4,477,250
Cash on hand and in bank	(7,772)	(87,951)
Restricted deposits	318,470	318,470
	9,738,199	5,066,807
<u>Investments:</u>		
Money market funds	1,078,478	1,053,931
Government securities	3,710,198	3,510,791
	4,788,676	4,564,722
Total	\$ 14,526,875	\$ 9,631,529

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

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, 2019 and 2018, the total market value of LAIF, including accrued interest was approximately \$106 billion and \$88.9 billion, respectively. The Law Library's proportionate share of that value as of June 30, 2019 and 2018 is \$0.4 million. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty four (24) hours without loss of interest.

In accordance with the Government Code, cash balances of the Law Library are deposited with the County's investment pool and invested by the Los Angeles County Treasurer for the purpose of increasing interest earnings through investments activities. Interest earned on pooled investments is deposited 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.

Funds deposited in the Los Angeles County Treasury Pool amounted to \$9,378,788 and \$4,795,720 as of June 30, 2019 and 2018, 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, 2019 and 2018.

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:

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

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, 2019

Investment Type	Total	Remaining Maturity in Months		
		12 Months Or Less	13 to 24 Months	25-60 Months
Money market funds	\$ 1,078,478	\$ 1,078,478	\$ -	\$ -
Government securities	3,710,198	-	1,096,767	2,613,431
	<u>\$ 4,788,676</u>	<u>\$ 1,078,478</u>	<u>\$ 1,096,767</u>	<u>\$ 2,613,431</u>

June 30, 2018

Investment Type	Total	Remaining Maturity in Months		
		12 Months Or Less	13 to 24 Months	25-60 Months
Money market funds	\$ 1,053,931	\$ 1,053,931	\$ -	\$ -
Government securities	3,510,791	-	532,136	2,978,655
	<u>\$ 4,564,722</u>	<u>\$ 1,053,931</u>	<u>\$ 532,136</u>	<u>\$ 2,978,655</u>

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:

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

June 30, 2019

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>AA+/AA</u>
Money market funds	\$ 1,078,478	A	\$ 1,078,478
Government securities	<u>3,710,198</u>	A	<u>3,710,198</u>
	<u>\$ 4,788,676</u>		<u>\$ 4,788,676</u>

June 30, 2018

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>AA+/AA</u>
Money market funds	\$ 1,053,931	A	\$ 1,053,931
Government securities	<u>3,510,791</u>	A	<u>3,510,791</u>
	<u>\$ 4,564,722</u>		<u>\$ 4,564,722</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, 2019 and 2018, 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.

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, 2019 and 2018, the Law Library was not exposed to custodial credit risk.

NOTE 4 FAIR VALUE MEASUREMENTS

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:

Investment Type	June 30, 2019			
	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	\$ 1,078,478	\$ -	\$ -	\$ 1,078,478
Government securities	-	3,710,198	-	3,710,198
	<u>\$ 1,078,478</u>	<u>\$ 3,710,198</u>	<u>\$ -</u>	<u>\$ 4,788,676</u>

Investment Type	June 30, 2018			
	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	\$ 1,053,931	\$ -	\$ -	\$ 1,053,931
Government securities	-	3,510,791	-	3,510,791
	<u>\$ 1,053,931</u>	<u>\$ 3,510,791</u>	<u>\$ -</u>	<u>\$ 4,564,722</u>

The Library's investments in LAIF and LA County Pool as of June 30, 2019 and 2018 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, 2019 and 2018**

NOTE 5 CAPITAL ASSETS

The investment in capital assets consists of the following:

	Balance June 30, 2018	Adjustment	Additions	Deletions	Balance June 30, 2019
Capital assets, not being depreciated:					
Land	\$ 580,333	\$ -	\$ -	\$ -	\$ 580,333
Construction in progress	43,992	-	264,700	-	308,692
Total capital assets, not being depreciated	<u>624,325</u>	<u>-</u>	<u>264,700</u>	<u>-</u>	<u>889,025</u>
Capital assets, being depreciated:					
Building and improvements	12,142,220	-	224,759	-	12,366,979
Books and reference materials	51,167,270	-	1,910,800	-	53,078,070
Furniture, fixtures and other equipment	2,058,728	-	3,352	-	2,062,080
Computer equipment and software	777,391	-	30,789	11,358	796,822
Total capital assets, being depreciated	66,145,609	-	2,169,700	11,358	68,303,951
Accumulated depreciation	<u>(48,964,847)</u>	<u>-</u>	<u>(2,646,441)</u>	<u>-</u>	<u>(51,611,288)</u>
Capital assets being depreciated, net	17,180,762	-	(476,741)	11,358	16,692,663
Capital assets, net	<u>\$ 17,805,087</u>	<u>\$ -</u>	<u>\$ (212,041)</u>	<u>\$ 11,358</u>	<u>\$ 17,581,688</u>

	Balance June 30, 2017	Adjustment	Additions	Deletions	Balance June 30, 2018
Capital assets, not being depreciated:					
Land	\$ 580,333	\$ -	\$ -	\$ -	\$ 580,333
Construction in progress	-	-	43,992	-	43,992
Total capital assets, not being depreciated	<u>580,333</u>	<u>-</u>	<u>43,992</u>	<u>-</u>	<u>624,325</u>
Capital assets, being depreciated:					
Building and improvements	12,136,023	-	6,197	-	12,142,220
Books and reference materials	49,359,209	-	1,808,061	-	51,167,270
Furniture, fixtures and other equipment	2,058,728	-	-	-	2,058,728
Computer equipment and software	777,391	-	25,581	25,581	777,391
Total capital assets, being depreciated	64,331,351	-	1,839,839	25,581	66,145,609
Accumulated depreciation	<u>(46,231,278)</u>	<u>-</u>	<u>(2,733,569)</u>	<u>-</u>	<u>(48,964,847)</u>
Capital assets being depreciated, net	18,100,073	-	(893,730)	25,581	17,180,762
Capital assets, net	<u>\$ 18,680,406</u>	<u>\$ -</u>	<u>\$ (849,738)</u>	<u>\$ 25,581</u>	<u>\$ 17,805,087</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.

NOTE 6 RETIREMENT PLAN (CONTINUED)

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, 2019 and 2018 are summarized as follows:

	Miscellaneous Plan	
	Classic	PEPRA
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 years ended June 30, 2019 and 2018, the contributions recognized as part of pension expense for the Plan were as follows:

	2019	2018
Contributions - employer	\$ 389,154	\$ 296,357
Contributions - employee	168,924	168,884

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

As of June 30, 2019 and 2018, the Law Library reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability (Asset)	
	2019	2018
Miscellaneous Plan	\$ 2,775,910	\$ 2,880,776

NOTE 6 RETIREMENT PLAN (CONTINUED)

The Law Library's net pension liability was measured as the proportionate share of the net pension liability of the collective cost-sharing plan. The Law Library's net pension liability was measured as of June 30, 2018, and the total pension liability for the Plan was used to calculate the net pension liability determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The Law Library's proportion of the net pension liability was based on a projection of the Law Library's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The Law Library's proportionate share of the net pension liability for the Plan as of June 30, 2017 and 2018 were as follows:

	Miscellaneous	
	2019	2018
Proportion - Beginning of Year	0.07308%	0.07726%
Proportion - End of Year	0.07366%	0.07308%
Change - Increase (Decrease)	0.00058%	-0.00418%

For the reporting years ended June 30, 2019 and 2018, the Law Library recognized pension expense of \$373,994 and \$319,391, respectively. At June 30, 2019 and 2018, the Law Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2019		2018	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 389,154	\$ -	\$ 296,357	\$ -
Differences between actual and expected experience	106,507	(36,243)	8,236	(117,995)
Differences in proportions	-	-	-	-
Changes in assumptions	316,462	(77,558)	1,021,886	(77,920)
Change in employer's proportion	718,946	(268,752)	154,762	(418,057)
Differences between the employer's contributions and the employer's proportionate share of contributions	-	(484,756)	-	(331,189)
Net differences between projected and actual earnings on plan investments	13,723	-	231,108	-
Total	\$ 1,544,792	\$ (867,309)	\$ 1,712,349	\$ (945,161)

NOTE 6 RETIREMENT PLAN (CONTINUED)

\$389,154 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, 2020.

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
2020	\$ 180,525
2021	134,479
2022	(1,707)
2023	(24,968)
2024	-
Thereafter	-
	\$ 288,329

Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method

Actuarial Assumptions:

Discount Rate	7.15%
Inflation	2.50%
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 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.5% thereafter.

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 CalPERS Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website at www.calpers.ca.gov.

NOTE 6 RETIREMENT PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 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.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class (1)</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	77.00%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(1) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(a) An expected inflation of 2% used for this period.

(b) An expected inflation of 2.92% used for this period.

NOTE 6 RETIREMENT PLAN (CONTINUED)

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		6.15%
Net Pension Liability	\$	6,052,437
Current Discount Rate		7.15%
Net Pension Liability (Asset)	\$	2,775,910
1% Increase		8.15%
Net Pension Liability (Asset)	\$	71,191

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, 2019 and 2018, the Law Library did not have outstanding amount of contributions to the pension plan required for the years ended June 30, 2019 and 2018.

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 and 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>
Benefits types provided	Medical only*	Medical only*
Duration of Benefits	Lifetime	Lifetime
Required Service	5 years	5 years
Minimum Age	50	50
Dependent Coverage	Yes	Yes
Library Contribution %	100% up to cap	100% up to cap
Library Medical Cap	Employee Only: Up to \$650 per month Employee +1: Up to \$950 per month Employee +2 or more: Up to \$1,150 per month	Employee Only: Up to \$650 per month Employee +1: Up to \$950 per month Employee +2 or more: Up to \$1,150 per month

*Those hired prior to 7/1/08 receive dental coverage 100% employer paid cost for employee and 50% employer paid cost for dependents.

Employees covered by benefit terms

At June 30, 2019 (valuation date), the following employees were covered by the benefit terms of the Plan:

<u>Category</u>	<u>Count</u>
Active employees	36
Inactive employees or beneficiaries currently receiving benefit	31
Inactive employees entitled to but not yet receiving benefit payment	-
	<u>67</u>

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

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, 2019, the Trust account balance was \$2,114,145.

Net OPEB Liability

The Library's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions

This valuation assumes that the Law 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, 2019 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%
Total	100%	

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 Law 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 OPEB Liability
Balance at June 30, 2018	\$ 4,851,516	\$ 2,116,022	\$ 2,735,494
Changes for the year:			
Service cost	114,698	-	114,698
Interest on the total OPEB liability	311,347	-	311,347
Difference between actual and expected experience	(4,683)	-	(4,683)
Experience gains/losses	(396,323)	-	(396,323)
Contribution - employer	-	143,108	(143,108)
Net investment income	-	149,935	(149,935)
Benefit payments	(233,108)	(233,108)	-
Administrative expense	-	(1,812)	1,812
Net Changes	(208,069)	58,123	(266,192)
Balance at June 30, 2019	\$ 4,643,447	\$ 2,174,145	\$ 2,469,302

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 Law 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</u>	<u>Valuation Discount Rate</u>	<u>Discount Rate 1% Higher</u>
Net OPEB liability	\$ 3,044,073	\$ 2,469,302	\$ 1,993,670

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

The net OPEB liability of the Law 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	\$ 1,986,203	\$ 2,469,302	\$ 3,037,874

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

For the year ended June 30, 2019, the Law Library recognized OPEB expense of \$243,856 with details as follows:

	<u>Total</u>
Service Cost	\$ 114,698
Interest on Total OPEB Liability	311,348
Recognized Experience Gains/Losses	(46,629)
Actual Investment Income	(137,373)
Administrative Expense	1,812
Total OPEB Expense	<u>\$ 243,856</u>

At June 30, 2019, the Law Library reported a total deferred inflows of resources of \$365,895 representing difference in actual and expected investment earnings of \$11,518 and experience gains and losses of \$354,377.

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

The deferred inflows of resources will be recognized as reduction in pension expense as follows:

Year ended June 30		Amount
2020	\$	(49,444)
2021		(49,444)
2022		(49,444)
2023		(49,702)
2024		(46,629)
Thereafter		(121,232)
	\$	(365,895)

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 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 28, 2019, 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
Last Ten Years***

	Fiscal Year Ending*		
	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB Liability			
Service cost	\$ 114,698	\$ 111,628	\$ 108,640
Interest on total OPEB liability	311,348	297,273	278,115
Benefit payments, including refunds of employee contributions	(233,108)	(150,000)	(40,000)
Experience gains/losses	(401,006)	-	-
Net change in total OPEB liability	(208,068)	258,901	346,755
Total OPEB liability - beginning of year	4,851,516	4,592,615	4,245,860
Total OPEB liability - end of year (a)	<u>\$ 4,643,448</u>	<u>\$ 4,851,516</u>	<u>\$ 4,592,615</u>
Plan Fiduciary Net Position			
Net investment income	\$ 149,935	\$ 132,557	\$ 147,500
Contributions - employer	143,108	-	-
Benefit payments, including refunds of employee contributions	(233,108)	(150,000)	(40,000)
Administrative expenses	(1,812)	(1,897)	(1,774)
Net change in plan fiduciary net position	58,123	(19,340)	105,726
Plan fiduciary net position - beginning of year	2,116,023	2,135,363	2,029,637
Plan fiduciary net position - end of year (b)	<u>\$ 2,174,146</u>	<u>\$ 2,116,023</u>	<u>\$ 2,135,363</u>
Net OPEB liability - end of year (a)-(b)	<u>\$ 2,469,302</u>	<u>\$ 2,735,493</u>	<u>\$ 2,457,252</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>46.82%</u>	<u>43.62%</u>	<u>46.50%</u>
Covered - employee payroll	<u>\$ 1,631,171</u>	<u>\$ 1,631,171</u>	<u>\$ 2,193,942</u>
Net OPEB liability as percentage of covered-employee payroll	<u>151.38%</u>	<u>167.70%</u>	<u>112.00%</u>

* Fiscal year 2017 was the first year of implementation, therefore only three years are shown.

See report of independent auditors.

The actuarially determined contribution was not calculated. The assumption used was that the Law 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.

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

	Measurement Date						
	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015		June 30, 2014	
				Classic	PEPRA	Classic	PEPRA
Proportion of the net pension liability (asset)	0.07366%	0.07308%	0.07726%	-0.00275%	0.00002%	-0.00275%	0.00002%
Proportionate Share of the net pension liability (asset)	\$ 2,775,910	\$ 2,880,776	\$ 2,683,917	\$ 1,236,782	\$ (2,909)	\$ (170,833)	\$ 1,048
Covered - employee payroll	\$ 2,217,890	\$ 2,219,036	\$ 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	125%	130%	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	88.54%	88.24%	88.23%	94.34%	103.72%	100.75%	83.01%

Notes to Schedule

- ¹ 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.

* Fiscal year 2015 was the 1st year of implementation, therefore only 5 years are shown.

See report of independent auditors.

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

	Reporting Date				
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution (actuarially determined)	\$ 389,154	\$ 296,357	\$ 292,226	\$ 278,176	\$ 273,383
Contributions in relation to the actuarially determined contributions	(389,154)	(296,357)	(292,226)	(278,176)	(273,383)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered-employee payroll	 \$ 2,217,890	 \$ 2,219,036	 \$ 2,193,142	 \$ 2,090,465	 \$ 2,447,858
 Contributions as a percentage of covered-employee payroll	 17.55%	 13.36%	 13.32%	 13.31%	 11.17%

Notes to Schedule

Valuation date

6/30/2017

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	7.15%, 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 5 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, 2019 and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated, October 28, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, 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 entity's 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 was not designed to 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, contracts and grant agreements, 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.

A handwritten signature in black ink that reads "Vaguey & Company LLP".

Glendale, California
October 28, 2019



www.vasquezcpa.com

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MEMORANDUM

DATE: November 20, 2019

TO: Board of Law Library Trustees

FROM: Sandra J. Levin, Executive Director

RE: Approval of 2020 LA Law Library Holiday Calendar

SUMMARY

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.

Attached you will find the proposed 2020 holiday schedule.

In any year, the Library may elect to use December 24 or December 31, or both, as designated holidays in lieu of Lincoln’s Birthday or Columbus Day, or both. For 2020, the library would like to exchange Lincoln Day for New Year’s Eve day due to the annual NYE Grand Park celebration, which closes the streets surrounding the Law Library.

In addition to the proposed holiday schedule, please note that the Law Library is anticipating a significant number of future capital projects. It is not yet known whether any of these will require additional closures during calendar year 2020 (e.g., due to temporary plumbing or HVAC shutdowns). Any such closures will be separately presented to the Board for review prior to implementation.

RECOMMENDATION

Staff recommends the Board approve the attached 2020 holiday schedule.



ATTACHMENT

2020 HOLIDAY SCHEDULE

Wednesday	January 1, 2020	New Year's Day
Monday	January 20, 2020	Martin Luther King, Jr. Birthday
Wednesday	February 12, 2020	Lincoln's Birthday
Monday	February 17, 2020	Presidents' Day
Tuesday	March 31, 2020	César Chávez Day
Monday	May 25, 2020	Memorial Day
Friday	July 4, 2020	Independence Day (Observance)
Monday	September 7, 2020	Labor Day
Monday	October 12, 2020	Columbus/Indigenous People's Day
Wednesday	November 11, 2020	Veterans Day
Thursday	November 26, 2020	Thanksgiving Day
Friday	November 27, 2020	Day after Thanksgiving
Friday	December 25, 2020	Christmas Day
Thursday	December 31, 2020	New Year's Eve Day
Friday	January 1, 2021	New Year's Day (2021)



MEMORANDUM

DATE: November 20, 2019
TO: Board of Law Library Trustees
FROM: Sandra J. Levin, Executive Director
RE: Approval of 2020 Board of Trustees Meeting Schedule

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.

In addition, the usual meeting date in April would have fallen on the 22nd of the month, which is also the date of the 2020 Beacon of Justice Gala. Accordingly, Staff requests that the April meeting also be moved to the Wednesday prior.

Consistent with these practices and recommendations, the proposed 2020 dates are:

2020 DATES	
January 22	July 22
February 26	August 26
March 25	September 23
April 15	October 28
May 27	*November 18
June 24	*December 16

For planning purposes, we have identified the following items to be discussed at Board meetings throughout 2020. 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.



DATE	TENTATIVE TOPIC
January 22	<ul style="list-style-type: none"> • FY20 Quarter 2 Statistics • Review of Insurance Renewal Options - Workers Comp
February 26	<ul style="list-style-type: none"> • Mid-Year Budget Review • Approval of Insurance Renewal Options - Workers Comp
March 25	<ul style="list-style-type: none"> • Friends Board of Director Appointments
April 15	<ul style="list-style-type: none"> • FY20 Quarter 3 Statistics
May 27	<ul style="list-style-type: none"> • Discussion of Operating Budget, FY 2020-2021 • Review of Insurance Renewal Options - Property & Liability
June 24	<ul style="list-style-type: none"> • Approval of Final Budget FY 2020 – 2021 • Approval of Property & Liability Insurance • Review of Insurance Renewal Options – LTD, Life, Dental, Vision
July 22	<ul style="list-style-type: none"> • Fiscal Year-2020 Statistics • Approval of Audit Engagement Letter • Approval of Insurance Renewal Options – LTD, Life, Dental, Vision
August 26	<ul style="list-style-type: none"> • Approval of Revised Rules of Conduct • Annual Report to the Board of Supervisors
September 23	<ul style="list-style-type: none"> • Approval of Revised Borrower Rules
October 28	<ul style="list-style-type: none"> • FY21 Quarterly 1 Statistics Update • Review & Acceptance of FY 2019-20 Audit Report
*November 18	<ul style="list-style-type: none"> • 2021 BoT Meeting Dates / Schedule • 2021 Holiday Schedule • Acceptance of Final Audit Report • FY2020-21 1st Quarter Budget Review • Pro Bono Week After-Report
*December 16	<ul style="list-style-type: none"> • Executive Director Performance Evaluation • Update to Employee Handbook & Personnel Policies Manual



MEMORANDUM

DATE: November 20, 2019

TO: Board of Law Library Trustees

FROM: Sandra J. Levin, Executive Director

RE: Approval of Job Description for Executive Assistant, Capital Projects

INTRODUCTION AND SUMMARY

Staff is requesting that the Board approve the job description for a new position entitled, Executive Assistant, Capital Projects. Due to the large volume of capital projects to be undertaken over the next two years, there is a need for administrative support to track and monitor deadlines, contracts, correspondence, change orders and other related tasks. This position would also provide back-up and cross-coverage for the existing Executive Assistant position (for example, in assisting with Board meetings in the event the EA is absent).

There are sufficient funds already budgeted for the capital projects for fiscal year 2020 (funded out of the one-time funding received from the State) to cover the cost of this new position for the current fiscal year, so no budget amendment is needed or requested at this time. Similarly, it is anticipated that there will be sufficient one-time funding to cover capital projects in fiscal year 2021, including the cost of an administrative assistant.

RECOMMENDATION

Staff recommends that the Board approve the attached job description.



LA LAW LIBRARY JOB DESCRIPTION

Title:	Executive Assistant, <u>Capital Projects</u>
Department:	Executive Office
Focus:	Administration and Human Resources <u>Project Management</u>
Reports to:	Executive Senior Director, <u>Information Services</u>
Position Supervised:	None
FLSA Status:	Non-Exempt
Salary Grade:	4
Union Status:	Ineligible for Representation
Effective Date:	<u>November 20, 2019</u>

Position Summary

The Executive Assistant provides ~~management support and direct, confidential assistance to the Executive Management Team. Provides~~ support and administration for capital projects and other projects, programs and activities of the ~~Executive Director and~~ Executive Management Team. ~~Is responsible~~ Provides back-up for specific aspects of human resources and, other support and assistance to the Executive Management Team, including administering the Law Library's group benefits plans and programs. May serve as the initial point of contact for both internal and external services.

Responsibilities and Duties

Responsibilities are divided into the following areas: Capital Project Administration and Management, Executive Office, Board of Trustees, Human Resources, Statistics, and Other.

Capital Project Administration and Management

- Provide administrative support for capital projects, including vendor support, status updates to management and scheduling
- Maintain master spreadsheet and tracking of capital projects timelines, budgets and expenditures
- Assist with assembling contracts, timelines, specifications and other project documentation
- Assist with obtaining bids and support documentation
- Monitor vendor contracts and documentation to assure compliance with contract terms, library policies and safety requirements
- Work with all departments and vendors to assure clear and consistent communication concerning projects and progress

Executive Office

- Provide administrative support for management projects, programs and activities

- Participate in meetings and submit suggestions for follow up activities, as required
- Review, organize and maintain administrative files, including vendor contract files
- Support the maintenance of ~~Maintain~~ library-wide, as well as departmental, policies and procedures
- Support efforts to ~~M~~manage historical records, develop and implement retention schedules and archive activities for administrative and Board records
- Provide back-up support to ~~M~~maintain executive and staff schedules; monitor calendars and establish daily schedule of appointments and meetings for Executive team
- Monitor meetings; provide follow up for visitors and activities
- Support executive and professional staff meeting attendance
- Prepare reimbursement forms for Executive team
- Prepare correspondence; draft letters and memoranda

Board of Trustees

Provides back-up support as needed to:

- Maintain schedule for regular and special meetings
- Prepare meeting materials, including minutes, for ED approval and distribution to Board
- Prepare conflict of interest statement forms for distribution to required filers and timely submission of completed forms
- Monitor member terms; prepare appointment and reappointment correspondence
- Prepare new Board member orientation packets
- Maintain Board member contact information
- Monitor ethics training requirements
- Prepare update report for the Board of Supervisors (meeting attendance, annual reports, etc.)

Statistics

Provides back-up support as needed to:

- Coordinate collection of monthly statistics from all areas of the Library
- Prepare monthly, quarterly and annual reports for the Executive Director and Board of Trustees
- Provide analysis, recommendation and options for data gathering

Human Resources

Under supervision provides back-up support as needed to:

- Process new hires, retirements, and terminations
- Administer group benefits and retirement plans
- Coordinate annual open enrollment periods
- Serve as the Law Library's primary point of contact with the CalPERS retirement system.
- Administer leaves (including FMLA/CFRA, pregnancy, disability, etc.)
- Administer separations including retirements and unemployment claims
- Coordinate the recruiting process

- Process employment verification
- Coordinate employee awards and recognition with the Library Events Committee
- Maintain the HR database

Staff

- Support the Monitoring of professional association memberships, including staff participation, listservs, newsletters, and journals
- Manage travel and meeting schedules and reimbursement requests
- Participate in planning and preparation of quarterly all-staff meetings
- Provide input and assistance with intranet news, forms, calendars and other postings

Other Responsibilities

- Serve as a back-up to the Facilities Team for other projects (including room rentals, special events, catering, etc.)
- Participate in library-wide projects and programs
- Assist other executive staff as needed
- Other duties as required

Position Qualifications

Required

- Minimum of two (2) years demonstrated office experience or equivalent
- Associates degree or equivalent
- Effective written and oral communication skills
- Strong attention to detail
- Ability to take initiative, and to work both independently and as part of a team
- Ability to maintain confidentiality
- Excellent problem solving and interpersonal skills
- Ability to work under tight deadlines
- Proficient knowledge of Microsoft Office 2010/2013 (Outlook, Word, Excel, PowerPoint)
- Basic knowledge of Adobe or other PDF create/edit software

Preferred

- Bachelor degree
- Experience in a confidential position
- Experience in office management
- Experience working for a public agency
- Knowledge of executive office best practices

Work Environment

Will be working in a busy office environment.

Physical Abilities Required

- Lifting ability: Light, under 15 lbs. on a regular basis.
- Sitting at a desk: short time, 30 minutes and/or medium, 60-120 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 120+ min. may be required.
- Extensive use of a computer, keyboard, and mouse.

Approvals

_____	_____	_____	_____
Immediate Supervisor	Date	Senior Director	Date
_____	_____	_____	_____
Human Resources	Date	Executive Director	Date

Statement of Employee

I understand the position and its responsibilities and expectations as described above. The above statements describe the level of work performed in general terms. The statements are not intended to list all the responsibilities, duties and/or skills required of employees so classified. The content herein is subject to change, with or without due notice.

Signature _____ Date _____

Print Name _____

Distribution: Original - Human Resources, Copies - Supervisor, Employee



MEMORANDUM

DATE: November 20, 2019

TO: Board of Law Library Trustees

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

RE: Platinum Program Update for the Month of October

INTRODUCTION

At the December 2017 Board of Trustees meeting, the Board approved a plan to allow LA Law Library to offer a Platinum level members program. At the time of approving the plan, the Board also requested monthly updates on the status of the Platinum Members program. This is our monthly report, for the November 20, 2019 board meeting, reporting Platinum Member services for October of 2019.

This report is informational only; no action is requested or required.

ANALYSIS

In the month of October we responded to fourteen edelivery requests, with a total of fourteen documents delivered across these requests. Due to changes in the terms of the contract, we have more leeway as to a timeframe for responding. As a result of these changes, our average time for responding to these requests was 3 hour and 11 minutes. The document requests filled were generally case or statute pulls from subscription databases, though there were requests for secondary sources and requests for scans from our print collection.

All requests were filled by staff assigned to the Platinum Members program, without any negative impact on public services or programs. Staff assigned to the Platinum Members program made productive use of time not spent serving Platinum Members to work on other Law Library tasks or assist with public service at the reference desk.

Staff is available to answer any questions the Board of Trustees may have.



MEMORANDUM

DATE: November 20, 2019

TO: Board of Law Library Trustees

FROM: Sandra J. Levin, Executive Director
Ryan Metheny, Managing Librarian

RE: Approval of Amended Members’ Program Borrowing Rules

SUMMARY AND BACKGROUND

Staff requests that the Board approve the attached amended Members Program Borrowing Rules. The proposed minor changes reflect existing practice and provide further clarification in two areas. The changes involve:

- New language regarding parking: The Rules did not previously define “parking session” so the proposed amendments include a definition of what constitutes a parking session. This affects primarily Silver members who each have a limited number of parking sessions.
- Contractually limited databases: The proposed amendments add language noting that some publishers contractually limit Member remote access to databases (restricting access to Members within L.A. County and firms of fewer than 50 attorneys). Members are already notified of this via collateral and elsewhere, but Staff felt it would be more transparent to add the disclosure to the rules.

RECOMMENDATION

Staff recommends that the Board approve the attached amended Members Program Borrowing Rules.



Members Program Borrowing Rules

Effective ~~October 1, 2017~~ December 1, 2019

Members may borrow books and materials from the LA Law Library in accordance with the following Borrowing Rules. By agreeing to these Borrowing Rules, Members acknowledge that Membership is a privilege and not a right, and that Membership may be suspended or revoked as provided herein. Specifically, violation of the Library's Rules of Conduct may result in charges, suspension or termination of Membership privileges, in addition to the consequences that apply to non-Member patrons.

REGISTRATION

To borrow books and materials as a Member of the LA Law Library: (1) complete the Members Program Application; (2) submit the appropriate Security Deposit (if applicable); (3) provide a photo; and (4) pay the annual charge, and any additional established and approved charges. Any subsequent changes to the Members Program account must be made in writing.

ANNUAL MEMBERSHIP CHARGES AND RENEWALS

Annual Membership fees are neither refundable nor transferrable.

The annual Membership year is on an individual anniversary basis, beginning the day the Members Program account is opened. All Members Program benefits will be terminated if the annual renewal is not paid within 30 days of the date the renewal is due.

Prior to renewing a Members Program account, all outstanding fees and charges must be paid in full and the Security Deposit made whole.

MEMBERS PROGRAM BORROWER CATEGORIES

Sole Practitioner – Individual attorney in a solo practice. Sole practitioners are eligible to join as Bronze, Silver, or Gold Members (see "Membership Levels and Parking Benefit," below).

Individual Attorney in a Law Firm – An attorney in a law firm who wishes to join the program on an individual basis is eligible to join as a Bronze or Silver Member.

Law Firm – Any law firm, corporate legal department, private law firm or public interest law office with two (2) or more attorneys. A firm may join collectively (all attorneys and / or librarians in the firm) as a Bronze, Silver, or Gold Member.

Non-Attorney – Any individual holding a valid LA Law Library card is eligible to join as a Bronze, Silver, or Gold Member and shall receive the same benefits and have the same obligations as Sole Practitioners within that category.

Judge or Research Attorney – Any superior court, appellate court or federal district court judge or his or her judicial research attorney may join the program as a Bronze Member at no charge.

MEMBERSHIP LEVELS AND PARKING BENEFIT

Access to the Members Parking Lot and certain other Membership benefits varies based upon the Membership level selected by the Member.

Gold Membership Level – Gold Members receive unlimited parking in the Members Parking Lot, subject to availability and reservation rules. Gold Members also receive a Gold Member card, are permitted to check out a greater number of library items at a given time (see “Loan Periods,” below).

Gold Members also have access to the Members Study, remote databases, discounted E-delivery and room rental, and all of the other Members benefits described herein. In addition, Gold Members have direct access to the Members Reference phone line and email address for expedited reference service and E-delivery.

Silver Membership Level – Silver Members receive 30 parking sessions per Membership year, subject to availability and reservation rules. A “parking session” means a reservation for a session or portion of a session in the Members lot, with each session consisting of either a morning (8:30 a.m. – 12:30 p.m.), afternoon (1:00 p.m. – close) or Saturday full-day reservation.

Silver Members also have access to the Members Study, remote databases, discounted E-delivery and room rental, and all of the other Members benefits described herein. In addition, Silver Members have direct access to the Members Reference phone line and email address for expedited reference service and E-delivery.

Bronze Membership Level – Bronze Members have access to the Members Study, remote databases, discounted E-delivery and room rental, and all of the other Members benefits described herein. Bronze level does not include parking or access to the Members Reference phone line or email address.

Certain remote databases are restricted to Members within Los Angeles County and Members at law firms of fewer than 50 attorneys. For a current list, please inquire.

AFFILIATES

A Member may, in writing, designate their support staff as affiliates on the account. Affiliates may not be members of the Bar. Affiliates may retrieve and return books for the Member. The affiliate must present proper identification when borrowing materials. The Member will be responsible for all fees and charges. Affiliates may use all areas of the library open to the general public; however, they may not use the Members Study or park in the Members Parking area.

MESSENGERS

A Member may, in writing, designate persons or services to function as messengers to retrieve and return books for the Member. The messenger must present proper identification when borrowing materials. The Member will be responsible for all fees and charges. There is no cost for designating up to two (2) messenger services on the account.

SECURITY DEPOSIT

The appropriate security deposit for each Member category will be collected and placed in a trust account with the treasurer of the county (Cal. Bus. & Prof. Code § 6320). Any interest earned on the trust account will be paid to the Law Library and used for its expenses.

Upon written request by a Member, and following a three (3) month period from the date of registration, a security deposit, less any outstanding fees or charges, will be refunded, provided all borrowed materials have been returned. All Members Program and borrowing privileges will cease upon receipt of the written request for refund of the security deposit. Refund of the security deposit will be issued in the form of a check. The security deposit is non-transferrable.

If the Security Deposit is not claimed within three (3) years after the member account has expired, it will become the property of the LA Law Library (Gov. Code § 50050).

REFERENCE SERVICES

Reference staff is available to suggest materials in print or electronic format on a particular topic and to arrange for those materials to be placed on hold, or sent to the member via e-delivery or UPS. To avoid engaging in the unauthorized practice of law (Cal. Bus. & Prof. Code § 6125) reference staff does not conduct legal research, but will provide assistance in locating and using materials.

CIRCULATION SERVICES

Circulation staff are available during Library open hours to help Members as follows: (1) review a Member's record; (2) provide a list of items checked out; (3) identify due dates for items checked out; (4) provide a status report on items requested to be reserved; and (5) provide a status report on any fees or charges that are owed.

LOAN PERIODS

Library materials that circulate are loaned for five (5) days. Sole Practitioner, Individual Attorney in a Law Firm, Non-Attorney and Judge or Research Attorney Bronze and Silver Members may check out and have up to 15 items in their possession at any one time. Gold Members may check out and have up to 30 items in their possession at any one time. Law Firms may check out and have up to 30 items in their possession at any one time. A maximum of five (5) non-book items may be checked out at any given time.

Library materials may be returned in person inside the Law Library or through a book drop at the Main Library. A freestanding book drop is located at the driveway entrance on Broadway.

Library staff may grant special loans for items that do not circulate as a courtesy to registered borrowers. Decisions are made by the Patron Services staff and factors considered include but are not limited to borrower history and physical condition, uniqueness, age and popularity of the item. Special

loans must be returned to the Circulation desk by the date and time indicated at checkout. A Member may not borrow an item on the same day in which it is returned.

If a Member fails to return an item within 30 days after its due date, his/her borrowing privileges will be suspended.

RENEWING LIBRARY MATERIALS

Items that circulate may be renewed a maximum of two (2) times. However, items may not be renewed if there is a pending "hold" on the item. If the item is overdue at the time of renewal, the standard overdue fine will be assessed. Special loan items may not be renewed.

Materials may be renewed in person or over the phone by calling 213-785-2514 or emailing: members@lalawlibrary.org.

FEES AND CHARGES

Fees and charges for services are assessed at the rate set forth in the current Members Program Schedule of Fees and Charges approved by the Board of Trustees (attached hereto). Failure to pay accrued fees or charges may result in the Member's account being suspended and/or turned over to a collection agency.

Library materials are not due on Sundays or on holidays when the Library is closed, but such days will count as days of the circulation period and for calculation of overdue fines.

If Library material is overdue for more than 30 days, the item will be deemed lost and replacement steps initiated. Replacement costs in the amount set forth in the Members Program Schedule of Fees and Charges will be assessed and added to the overdue fines.

A Member who reports an item as lost, and who confirms the loss in writing, will be charged the amount of the fines accrued at the time of the initial report, plus the replacement cost and the processing charge. If an item deemed lost is returned before a replacement is ordered, the charges will be reduced to the overdue fines as stated in the Members Program Schedule of Fees and Charges.

The Library will charge a replacement fee for lost library cards in the amount set forth in the Members Program Schedule of Fees and Charges.

SUSPENSIONS / TERMINATIONS

If a Member fails to return library materials or to pay the due amount of fees or charges within 30 days of a mailed invoice, all Membership privileges will be suspended until the amount due is paid. If the outstanding amount is not paid within 30 days following the date of the suspension, the amount owed will be deducted from the Member's Security Deposit. Membership privileges will remain suspended until the outstanding amount is paid. If the outstanding amount is greater than the Security Deposit, the entire deposit will be taken and the Member's account will be interrupted.

For members who were not required to provide a Security Deposit, accrual of unpaid fines or charges in excess of the standard deposit for the individual or Law Firm member, as applicable, or failure to pay fines or charges within 30 days of a mailed invoice, will result in account interruption.

All Members Program related services will cease during the time of interruption. The Members Program account will be reinstated upon payment of all outstanding fees and charges, and replenishment of the Security Deposit, if one was initially required. The Members Program account will be closed at the end of the Membership year if all outstanding amounts are not paid and the Security Deposit, where applicable, is not made whole.

A Member whose privileges have been suspended will not qualify for another borrowing category until the suspension has been removed, outstanding amounts have been paid in full and the Security Deposit has been made whole.

A Member whose privileges have been suspended may, in writing, request the return of their security deposit, less any fines or charges accrued, at any time within three (3) years after their borrowing privileges have ceased. Any balance of the Security Deposit remaining and not requested in writing at the end of the three (3) years will become the property of the LA Law Library.

Membership privileges are also subject to suspension or termination at the discretion of the Library, in addition to the consequences that apply to non-Member patrons, due to: habitual late payment of charges; damaged or lost library items; violation of the Library Rules of Conduct; or, other violations of the Membership agreement, Members Borrowing Rules, or terms of service of the Members Portal.

Members Program Charges and Deposits

[No proposed changes]

AGENDA ITEM 4

DISCUSSION ITEMS

- 4.1 Review of 1st Quarter FY2019-20 Budget
- 4.2 Pro Bono Week After Report

MEMORANDUM

DATE: November 20, 2019
TO: Board of Law Library Trustees
FROM: Marcelino Juarez, Finance Manager
VIA: Sandra Levin, Executive Director
RE: FY2019-20 1st Quarter Budget Review

Staff is pleased to report year-to-date, overall, favorable financial results for the 1st quarter of fiscal year 2020. The 1st quarter financial statements were provided concurrently as Item 3.2 on the Agenda. Details and explanations of significant items are provided below.

Income

Court fees – Staff is pleased report a 9.8% favorable variance. During this quarter, in 2 out of the 3 months, court fees exceed the \$700K mark. This had not happen since Oct 2013. Staff continues to be cautiously optimistic.

Library Services –Staff expects to meet budget expectations. At the moment we are 7% over budget.

Interest – Continuing its trend from the prior fiscal year, interest revenue exceeded budget by 31.6%. This is a reflection of the increased general fund balance which includes a portion of the \$3.5M one-time funding from the State’s budget as well as better than expected rate of return.

Expense

Staff – The favorable variance in staff expense (salaries and benefits) is primarily due to continued vacancies, including the Global Law Librarian, CMS Managing Librarian, IT Database Administrator and CMS Library Clerk.

Electronic Resource Subscriptions (ERS) – Staff expects the current 23% favorable variance to diminish as the year progresses.

Library Materials – Staff expects the 21% favorable variance to diminish as the year progresses and more purchases are approved. The hiring of the Global Law Librarian may also spark additional purchases.

Facilities – The 10% favorable variance in Facilities is due primarily to lower than expected repair and maintenance costs, delayed cleaning supplies billing, and lower than expected security costs. However, staff recognizes and will monitor the negative variance in building services and heating and cooling.

Technology & Data – Staff expects to meet budget expectations. At the moment we are 11% under budget primarily due to lower than expected hardware maintenance and telecommunication costs.



General – The 19% unfavorable variance is primarily due to increased costs in office supplies (toner purchases), copy center expense, and miscellaneous one-time expenses. Amendments at mid-year may be necessary.

Professional Development – The 46% favorable variance is primarily due to lower than expected AALL costs resulting from grants. Other expenses budgeted in this quarter have been delayed.

Communications & Marketing – The 84% favorable variance is primarily due to delays in one-time funding project costs. Staff expects this to diminish as the year progresses.

Travel & Entertainment – The 92% favorable variance is primarily due to lower than expected mileage reimbursement.

Professional Services - The 74% favorable variance is primarily due to delays in one-time funding project costs. Staff expects this to diminish as the year progresses.

Depreciation – The 3.9% favorable variance is primarily due to delays in one-time funding project costs and the capital expenditure purchases. Staff expects this to diminish as the year progresses.

Investment Gain (Loss) – The Library's Zero-Coupon Treasury Bill investment with UBS performed better than expected this first quarter at \$34K over budget. However, this unrealized gain is a snapshot, before maturity date.

Summary

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



FY 2018-19 Quarter 1	FY 2019-20 Quarter 1			
	Budget	Actual	\$ Δ	% Δ

Summary:

Income

L.A. Superior Court Fees	2,023,476	1,928,502	2,118,304	189,802	9.8%
Interest	24,387	38,690	50,935	12,245	31.6%
Parking	168,216	168,216	166,453	(1,763)	-1.0%
Library Services	237,695	225,903	242,484	16,581	7.3%
Total Income	2,453,775	2,361,311	2,578,176	216,864	9.2%

Expense

Staff (payroll + benefits)	1,106,331	1,518,363	1,407,482	110,881	7.3%
Electronic Resource Subscriptions	110,648	158,104	121,801	36,303	23.0%
Library Materials	396,117	523,093	411,040	112,053	21.4%
Library Materials Transferred to Assets	(396,117)	(523,093)	(411,041)	(112,053)	21.4%
Facilities	211,408	236,002	211,651	24,351	10.3%
Technology & Data	31,113	38,123	33,686	4,416	11.6%
General	18,098	23,165	27,685	(4,520)	-19.5%
Professional Development	2,349	11,727	6,254	5,473	46.7%
Communications & Marketing	329	11,970	1,817	10,153	84.8%
Travel & Entertainment	67	425	34	391	92.1%
Professional Services	12,407	41,522	10,521	31,000	74.7%
Depreciation	666,008	687,127	660,008	27,119	3.9%
Total Expenses	2,158,759	2,726,528	2,480,939	245,589	9.0%

Net Income (Loss)

	295,016	(365,217)	97,237	462,453	126.6%
Investment Gain (Loss) ¹	752	6,250	40,632	34,382	550.1%
Extraordinary Income	3,543,270	0	0	0	0.0%
Extraordinary Expense	0	0	0	0	0.0%
Net Income Including Extraordinary Items	3,839,038	(358,967)	137,868	496,835	138.4%

Capitalized Expenditures

	183,927	125,000	0	125,000	100.0%
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MEMORANDUM

DATE: November 20, 2019

TO: Board of Law Library Trustees

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

RE: Staff Presentation: Pro Bono Week After-Report

INTRODUCTION AND SUMMARY

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

As you are aware, during the National Pro Bono Celebration, LA Law Library hosted its eighth annual Pro Bono Week (PBW) Celebration from October 21 through October 26, 2019. The Law Library offered events throughout the week, culminating in the Public Legal Services Fair on Saturday, October 26. 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 - SJL

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 – COMMUNICATIONS

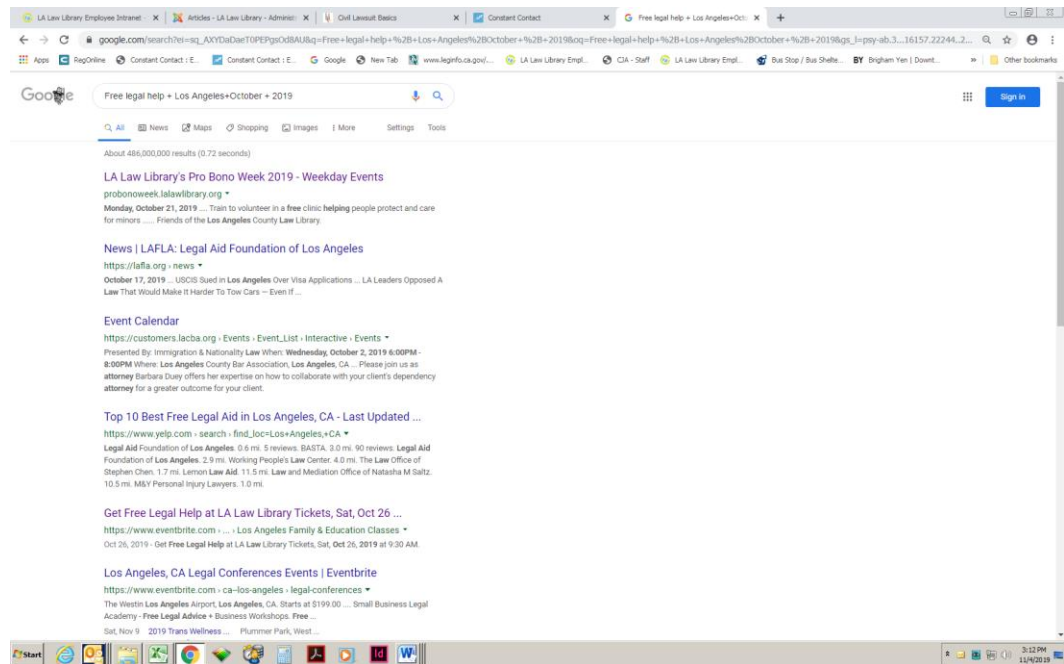
Although we do not have the ability to track service statistics in detail because of the large number of events and providers participating, some very basic statistics about the week are:

- 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 50 people participated in the raffle;
- More than 400 print and electronic news articles;
- More than 800 online calendars promoted PBW events;
- More than 1,000 people attended;
- More than 1700 pre-registrations for events;
- More than 2,400 registrations plus walk-in attendants at events; and
- More than 21,000 flyers distributed throughout the community



In addition, the Pro Bono Week website was visited more than 3,350 times by 198 different cities across the world. Los Angeles had the most hits with 57.42%. Long Beach, Pasadena, Torrance, and Santa Clarita were the next highest audiences.

Finally, the programming related to housing, expungement and immigration created tremendous interest in our social media, registrations, visitors and requests for more information. A Google search for “Free legal help + Los Angeles + October + 2019” yielded over 486,000,000 results and LAW Law Library was number 1!



SPONSORS AND FINANCES – COMMUNICATIONS

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 and Wolters Kluwer. We were also fortunate to receive a substantial donation from Manatt, Phelps & Phillips, LLP. We are grateful for their generosity which made these events possible and look forward to their continued support of PBW in the future. In addition, the County of Los Angeles provided 50 free vouchers for parking at Lot 10 to supplement parking for the army of volunteers needed to host the event.

Through the generosity of these sponsors, the Law Library was able to cover almost all of its out-of-pocket operational costs, including security. (See attached Financial Report). Additional costs were incurred to purchase equipment needed to record and livestream certain events. This equipment is not specific to Pro Bono Week and will be used by the Law Library in the future.

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.

WEEKDAY CLASSES AND PROGRAMS



Once again, programming throughout the week resulted in an overall increase over the prior year 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, appellate self-help series and classes from the internally taught Civil Lawsuit Basics and Business Series.

Based on popular demand, the Library repeated two classes focused on criminal law – *Access to Police Personnel Files (Pitchess Motions)*, taught jointly by a city attorney and a criminal defense attorney to give both perspectives, and *Know Your Rights When Interacting with the Police*, taught by a civil rights attorney, a criminal defense attorney, an officer from the Los Angeles Police Department, an alternate public defender and a representative of the District Attorney’s office. These programs provide useful information to the public and also exemplify the role of the Law Library in bringing together divergent viewpoints in civil, informative discourse. Both aspects contribute to a calmer, more knowledgeable and less adversarial community.

How-to classes on writs, appearing before a judge (taught by two Los Angeles Superior Court judges), filing a civil rights lawsuit, the appellate court process and dealing with student loan debt were once again popular. New offerings included classes on service animals, starting a nonprofit, enforcing a child support order, elder abuse restraining orders, settling federal tax debt and electric scooter law (taught at Santa Monica Public Library). Disability Rights California also taught a class on accessible voting and the shift to vote centers and all new voting equipment. This presentation was streamed live and available for viewing in real-time on the Library’s YouTube channel (under LA Law Library).

Importantly, the week also marked the anniversary of the Library’s collaboration with the public defender’s criminal record clearing clinic and Bet Tzedek’s clinic providing assistance with legal name & gender marker changes. Both clinics were well-attended. The week also featured Bet Tzedek’s clinic providing assistance with conservatorship petition preparation, Public Counsel’s clinic assisting with guardianship petition preparation (regularly held in the courthouse), LAFLA’s clinic assisting with criminal record expungement petition preparation and the Library’s collaboration with Public Counsel and the appellate self-help clinic to provide one-on-one assistance with brief-writing.

The week’s programming included a meeting of the Law Library’s book discussion group facilitated by librarian Katie O’Laughlin. The group discussed ***No Visible Bruises: What We Don’t Know About Domestic Violence Can Kill Us***, by Rachel Louise Snyder, which tied the 2019 book discussion theme of Women & the Law with Domestic Violence Awareness Month. Participants included several self-identified survivors of DV, a superior court Commissioner who works with DV cases, a Field Deputy/Community Outreach Coordinator at the LA County District Attorney Bureau of Victim Services and several attorneys with experience in that area of law. We had a very rich discussion with full participation from all attendees.

The week also marked the eighth year in a row for two 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 ethics in partnerships involving virtual and on-site clinic-based partnerships.

The San Fernando Valley Bar Association also hosted Lawyers in the Library at the North Hollywood Public Library where 30 people received free consultations. Discussions are already underway to hold more Lawyers in the Library programs at partnership locations, given the good turnout and successful coordination of planning and day-of logistics.

Public Legal Services Fair

The culminating event of Pro Bono Week was the Public Legal Services Fair on Saturday, October 26. 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 in Los Angeles County.

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. Black Women Lawyers sponsored Lawyers in the Library and were busy from the 9:30 start until well after the noon close. The number of consultations doubled from 65 in 2018 to 130 in 2019. Language interpreters and a telephonic translation service were used to assist non-English speaking patrons.

Among the other workshops and clinics offered at the Saturday Fair were the citizenship assistance workshop presented by CARECEN and the Office of Immigrant Affairs in the mayor's office and the critically important asylum petition workshop presented by Esperanza Immigrant Rights Project. Each workshop served more than 30 immigrant families.

Classes: Classes on Section 8 & subsidized housing, fair housing, child custody and support, how to talk to a lawyer, unbundled legal services, writs, the appellate court process and brief writing were once again extremely popular. New offerings included classes on completing and filing a probate petition, anatomy of a civil lawsuit, small claims and applying for SSI with a mental health disability.

The fair also marked the California Lawyers Association's first public outreach event, an advance health care volunteer training and clinic. The event was co-sponsored by California Lawyers Association, California Minority Counsel Program Ambassadors Council, Bet Tzedek and Southern California Chinese Lawyers Association.

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 Chrysalis, California Association of Legal Document Assistants (CALDA) and Braswell Rehabilitation Institute for Development of Growth and Educational Services, Inc. (BRIDGES, INC).

MCLE's

For attorneys, Pro Bono Week featured 9.0 hours of free MCLE classes, all of which provided practical training in how to represent pro bono clients. Subjects covered included helping clients with federal benefits after a disaster, assisting with criminal record expungements to help clients gain employment, setting up conservatorships for adults with disabilities, preparing advance health care directives, seeking medical assistance for clients through medical-legal partnerships, setting up guardianships for minors whose parents can't or won't care for them, serving parties overseas, and counseling on debt and bankruptcy. Many non-lawyers attended these classes as well.

PRO BONO WEEK DISPLAY

The display on the glass shelves in the lobby told the history of pro bono services in the United States and California. The main lobby display honored Domestic Violence Awareness Month with a history of the Violence Against Women Act on one side and information regarding DV and DV resources, including how to get a Domestic Violence Restraining Order or Domestic Violence Protective Order, on the other.

Highlighted in the display case is the resolution LA Law Library received from the Los Angeles City Council acknowledging Pro Bono Week and the Public Legal Services Fair and commending the Law Library for the services it provides the residents of Los Angeles.

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 important work Piece by Piece does training those vulnerable to homelessness to build marketable skills and a path to earned income.

VOLUNTEER PARTICIPATION

The week of events took a veritable army of volunteers – well over 200 -- to implement. For the Public Legal Services Fair alone, more than 60 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, college students, paralegals and others seeking opportunities to volunteer. In addition, all of the class presenters and attorneys providing patron consultations were volunteers and added at least another 150 names to the list of dedicated volunteers needed to make PBW a success!

During the rest of Pro Bono Week, several staff members added to their regular duties by helping 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 utilized SignUpGenius.com to assist with parking needs. With a total number of volunteers for Pro Bono Week in the hundreds, using SignUpGenius made the overall organization of volunteer parking much easier to manage.

NETWORKING AND NEW CONNECTIONS

On Thursday afternoon, October 10, in advance of Pro Bono Week, the Law Library hosted a networking lunch and logistics meeting with our partners and providers to connect with one another and get the day-of logistics and planning information for the Public Legal Services Fair and Pro Bono Week programs. This year, more than 50 organizations from across the County were represented at the Pro Bono Week lunch and logistics meeting, representing nearly every major area of legal service.

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.

Not only did the Pro Bono Week lunch and logistics meeting give the many providers an opportunity to meet and establish referral connections with one another, but the providers heard from Julie Rattray, Disaster Legal Services Pro Bono Coordinator, with Neighborhood Legal Services of Los Angeles. Rattray presented resources for free legal help for individuals and families harmed by natural disasters and disaster relief volunteer opportunities and resources.

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 – COMMUNICATIONS

Over 400 articles appeared in local, city, state and national print and electronic media and nearly 200 announcements appeared on-line or in E-News. Over 800 on-line calendars across Southern California, statewide and nationally announced the events.

21,000 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 of flyers to 73 different libraries for us!) Flyers made their way into neighborhood shops, schools, grocery stores, car dealerships, religious centers and other community buildings never directly contacted by LA Law Library. Staff reached out to local law firms and bar associations as well, which boosted CLE attendance throughout the week.



This year we saw continued awareness within the Congressional, and especially State and local elected officials' offices of Pro Bono Week 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 Pro Bono Week:

- Hon. Ben Allen
- Hon. Autumn Burke
- Hon. Maria Elena Durazo
- Hon. Jimmy Gomez
- Hon. Marqueece Harris-Dawson
- Hon. Janice Hahn
- Hon Ed Hernandez
- Hon. Paul Krekorian
- Hon. Sheila Kuehl
- Hon. Connie Leyva
- Hon. Nury Martinez
- Hon. Grace Napolitano
- Hon. Freddy Rodriguez
- Hon. Blanca Rubio
- Hon. Miguel Santiago
- Hon. Hilda Solis
- Hon. Herb Wesson

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 setting up tables, chairs, podiums and audio around the library for various classrooms 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.

Like last year, the fair set up began Friday night at 5:00 p.m. and included setting up all the tents in the walkway located in front of the Library. 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, conference rooms



and a clinic configuration in the 50's bowling alley section). In addition, a new space was created downstairs (by transforming the area adjacent to the server room) so that the attorney volunteers for the advance health care directives workshop would have a space to meet over lunch in the brief time between their MCLE training and the workshop.

We hung a 20-foot banner 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.

We set up our own breakfast and lunch station in front of the Library where patrons could purchase various items while waiting for their classes. In addition we set up breakfast and lunch for all of the volunteers in attendance. This was setup in our volunteer lounge downstairs.

All of these activities were supported by more volunteers than ever before, including some dedicated students who filled in as needed throughout the day of the Fair.

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 and projectors. Presenters had the capability of emailing files to a designated emailed address, allowing presenters to upload large PowerPoint presentation files at their 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 technology in several areas. PowerPoint presentations were available in seven locations throughout the library, and a laptop and tv screen was also set up in the Executive office for the childcare center.

This year the Library rented sixteen laptops that were used for classes held in the training center and computer lab, and an 8x6 projection screen that was used in the main reading room. The IT department purchased video capture equipment used for live streaming and taped sessions of two classes.

As discussed below, we also implemented closed captioning services for participants with impaired hearing.

SERVICES FOR THE HEARING IMPAIRED

Shortly before PBW, staff received an accommodation request from the Greater Los Angeles Agency on Deafness (GLAD), to allow their hearing impaired staff to attend and participate in PBW programs on service animals, clearing criminal records, how the court process works, and other weekday and Fair programs. The GLAD staff felt that the information would be useful to them in serving their clients. After considering available options, the short time frame and the costs involved, staff was able to provide live captioning for a total of nine Pro Bono Week programs in the Training Center. In turn, GLAD agreed to provide live interpreters for several other classes where CART could not



be accommodated. This allowed participants from GLAD, and other patrons who wished to use the service, to read a simultaneous transcript through Communications Access Realtime Translation (CART) closed captioning technology or to view a live sign language interpreter.

The IT department worked closely with the CART provider and handled hardware setup at each class. Participants using the CART service simply had to bring their smart devices with them to class, and navigate to a link provided to them by the Library. The overall experience with the new service was very successful; the Library was able to reach and serve a new patron group using this technology, and developed a new partnership with an important service organization.

WEBSITE – COMMUNICATIONS

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). Website tabs were changed to be more specific, user friendly, and easier to navigate from Weekday to PLSF classes.

Each class offered both at the Public Legal Services Fair as well as during the week had a short description visible, enticing the public to read more. If they clicked on the "Read More" button, a more in-depth version of the description was displayed as well as a button allowing them to register for the class by transferring them to our main website. The site can still be seen at: <http://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 hundreds 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

The program, Scootergeddon, hosted at the Library was extremely successful. With any luck, people who visit the Santa Monica Public Library saw the material on display about the many Pro Bono Week programs at the LA Law Library.

The work that you and the staff did and in particular, the folks at the Santa Monica library was wonderful. Great support in every aspect and that makes a huge difference to me. It was pretty seamless.

You did such a great job organizing pro bono week. I am so impressed by the resources the LA Law Library offers and look forward to continuing to work together.

Partnering with you and the entire Law Library team is always such a pleasure. Thank you for all of your support!

It was my pleasure, I enjoyed the conversation and look forward to next year!

It was a pleasure participating in the event. I look forward to other classes and workshops offered at the library.

Thank you for having our team hold its citizenship workshop. We had a good completion rate for the participants that showed. It would be wonderful to collaborate again in the future and I look forward to a continued partnership.

I was very happy to participate, and if you would like me to give similar seminars at other times of the year, I would be willing to do so.

Thank you! It was our pleasure to participate this year. We will look forward to joining you in 2020.

Thank you all for organizing such a great event! I look forward to next year's calendar!

It was my privilege to present! I am happy to support Pro Bono Week and all of your efforts. The audience was very engaging. I also believe that vicarious trauma and burnout is pervasive in our profession and deserves some time. You had the foresight to see this. I would be happy to help in the future.



QUOTES FROM PATRONS AND CLIENTS ABOUT THEIR EXPERIENCES

“Feel relieved because I finally have a first step to a solution.”

“I have hope!!!”

“Please keep up the awesome work!”

“I’m relieved to have some sense of direction. I’m encouraged about my ability to help myself and my ability to access resources.”

“Gratitude for opportunity.”

“It was tremendously helpful and guided me in the right direction.”

“Thank you for the educational structure and terminology, extremely helpful in navigating child support orders.”

“Thank you for the information, now I know where to start.”

“He gave me a better understanding of what I can do!”

“Grateful (Thank You)”

“Greater clarity on my options”

“Very helpful and worth listening to his wisdom.”

“Gave more insight into how to tackle issues.”

“Positive. Will recommend event to friends/colleagues.”

“Very informative, attorney was very professional.”

“Great. She gave me helpful resources.”

“I had a great experience.”

“I feel better about my situation. Feel like I have an upper hand on it.”

“It helped ease my mind.”

“Greater clarity on my options.”

“Very effective, she gave me the information to move forward in resolving my complaint.”

“Great service for indigent community.”

“Made me happy and optimistic.”



“I feel I have an avenue to understand how to stop what is happening to me.”

“Grateful for this day.”



EXAMPLES OF PROMOTIONAL LINKS – COMMUNICATIONS

http://www.gazettes.com/calendar/legal-name-gender-marker-change-workshop/event_ee456c54-e495-11e9-9f3c-172dce208d2b.html

<https://abc7.com/community/calendar/?trumbaEmbed=date%3D20191026#/?i=5>

<https://patch.com/california/los-angeles/calendar/event/20191022/660397/individual-counseling-on-debt-bankruptcy>

<https://losangeles.eventful.com/events/free-legal-services-los-angeles-county-law-li-/E0-001-130944941-4>

https://www.theeastsiderla.com/calendar/los-angeles-county-law-library-public-legal-services-fair/event_5362ad38-e160-11e9-a2d3-5cb9017bdf0.html

<https://www.evensi.us/free-legal-services-angeles-county-law-library-301-west-1st-street/344721004>

<https://www.eventbrite.com/e/get-free-legal-help-at-la-law-library-tickets-74733912143>

<https://patch.com/california/los-angeles/calendar/event/1572022800/660504/cleaning-your-criminal-record-individualized-help>

https://www.probono.net/celebrateprobono/events/event.492614-Free_Expungement_Training

<https://www.downtownla.com/calendar/get-individualized-help-clearing-your-criminal-record-oct-26-2018>

<http://www.chirpla.org/events/cleaning-your-criminal-record-individualized-help-print>

<https://patch.com/california/los-angeles/calendar/event/20191023/660428/service-animals-what-you-need-to-know>

https://www.reddit.com/r/LosAngeles/comments/dkjftw/the_los_angeles_county_law_library_public_legal/

https://www.probono.net/celebrateprobono/events/event.576329-LA_Law_Library_Pro_Bono_Week_Public_Legal_Services_Fair

<https://allevents.in/los%20angeles/do%20E2%80%99s-and-don%20E2%80%99ts-of-evictions/1000074705717813>

<https://www.evensi.us/donts-evictions-301-west-1st-street/345562006>



RENEWING PARTNERS, PARTICIPANTS AND COLLABORATORS

Attorney Referral Service of the San Fernando Valley Bar Association
Bet Tzedek Legal Services
California Court of Appeal, Second Appellate District
California Lawyers for the Arts
Central American Resource Center (CARECEN)
Christian Legal Aid of Los Angeles
Colantuono, Highsmith & Whatley, PC
Disability Rights California
Disability Rights Legal Center
Esperanza Immigrant Rights Project
GMSA Legal
Hopkins Family Law
Housing Equality & Advocacy Resource Team (Heart L.A.)
Horvitz & Levy LLP
Housing Rights Center (HRC)
Katz & Associates
Kids in Need of Defense (KIND)
Kimball, Tirey & St. John LLP
Konell Ruggiero LLP
LA County Library
LA Superior Court
Law Office of Carol A. Sobel
Law Offices of Kathleen M. O'Connor
Law Office of Tarek Shawky
Learning Rights Law Center
Legal Aid Foundation of Los Angeles (LAFLA)
Levitt & Quinn Family Law Center
Los Angeles County Department of Consumer and Business Affairs (DCBA)
Los Angeles County District Attorney's Office
Los Angeles County Public Defender's Office
Los Angeles Incubator Consortium (LAIC)
Los Angeles Police Department (LAPD)
Los Angeles Public Library, Central Library
Loyola Center for Conflict Resolution
Maria E. Hall, Attorney at Law
Mental Health Advocacy Services (MHAS)
Neighborhood Legal Services of Los Angeles County (NLSLA)
Pacific Asian Consortium in Employment (PACE Business)
Piece by Piece
Public Counsel
Southern California Collaborative for Medical-Legal Partnership

NEW PARTICIPANTS AND COLLABORATIONS

Akin, Gump, Strauss, Hauer & Feld LLP
Black Women's Lawyers Association of Los Angeles
Braswell Rehabilitation Institute for Development of Growth and Educational Services, Inc. (BRIDGES, INC.)
California Association Legal Document Assistants (CALDA)
California Lawyers Association (CLA)



California Minority Counsel Program Ambassadors Council (CMCPAC)
Chrysalis
Communication Access Realtime Translation (CART)
Doug Korte
Gruber & Gruber Attorneys-at-Law
Law Office of Bryan Hathorn
Law Office of James H. Holchin
Law Office of Louis Anthes
Law Offices of Marc C. Hodges
Law Offices of Michael I. Schiller
Law Offices of Randy Godin
Los Angeles Center for Law and Justice
Los Angeles County Alternate Public Defender's Office
My Legal Team, Inc.
Office of Mayor Eric Garcetti, Immigrant Affairs
Settlement Works
Sirkin & Sirkin
Southern California Chinese Lawyers Association (SCCLA)

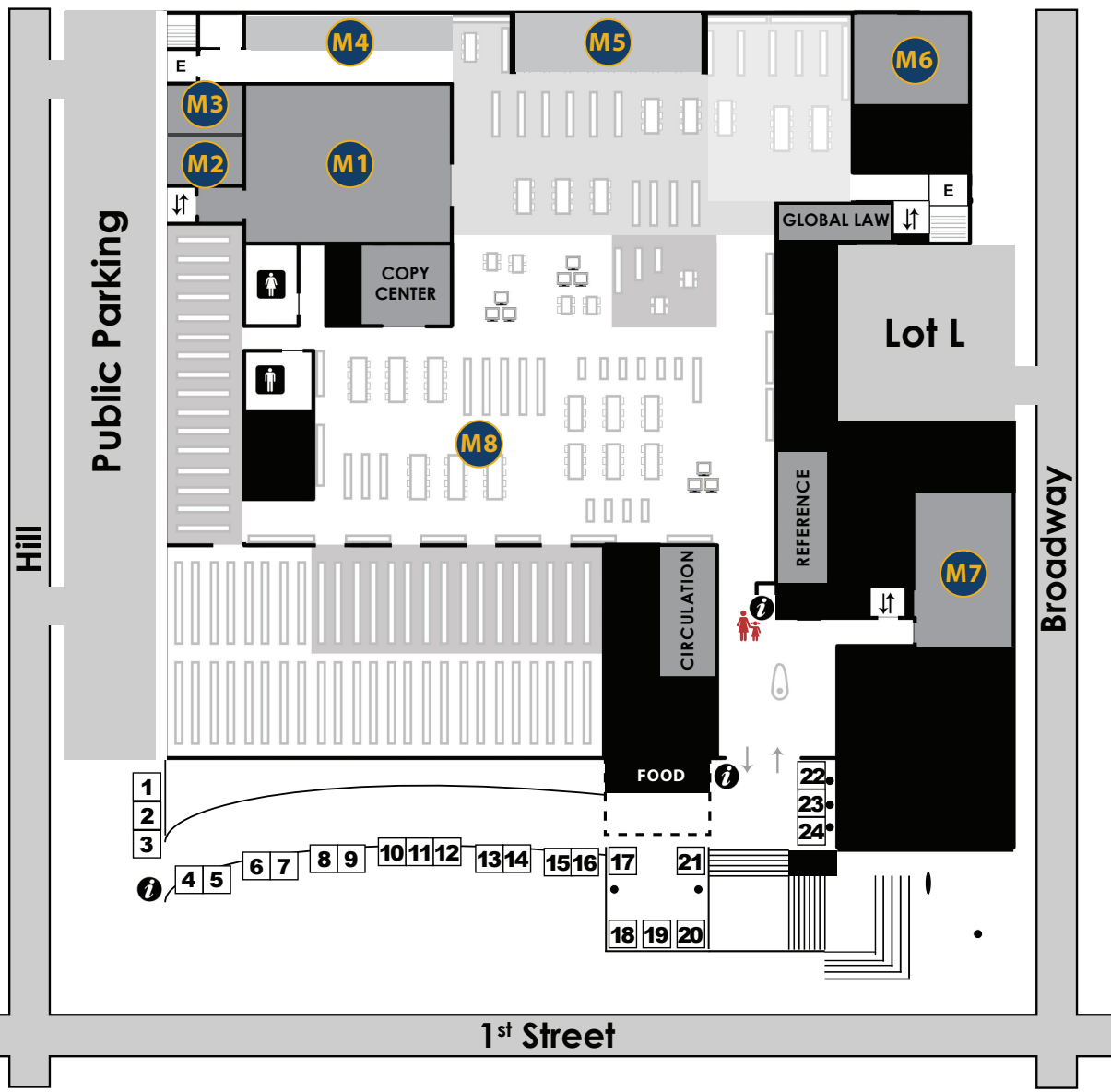




LA LAW LIBRARY'S PUBLIC LEGAL SERVICES FAR

OCTOBER 26, 2019

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



Organization	Booth
Piece by Piece	1
Chrysalis	2
Los Angeles Center for Law and Justice	3
California Lawyers for the Arts	4
Los Angeles City Attorney's Dispute Resolution Program	5
Loyola Center for Conflict Resolution	6
Christian Legal Aid of Los Angeles	7
Pacific Asian Consortium in Employment (PACE) Business Development Center	8
Learning Rights Law Center	9
Housing Rights Center	10
California Association of Legal Document Assistants (CALDA)	11
Attorney Referral Service of the San Fernando Valley Bar Association	12
LAIC Low Bono Legal Services / Housing Equality & Advocacy Resource Team (HEART L.A.)	13
Braswell Rehabilitation Institute for Development of Growth and Educational Services, Inc. (BRIDGES, INC.)	14
Our Children LA (OCLA)	15
Kids in Need of Defense (KIND)	16
LA County Library	17
Disability Rights Legal Center	18
Los Angeles County Department of Consumer & Business Affairs (DCBA)	19
Esperanza Immigrant Rights Project	20
Los Angeles Public Library, Central Library	21
Levitt & Quinn Family Law Center	22
Bet Tzedek Legal Services / California Lawyers Association / California Minority Counsel Program Ambassadors Council	23
Neighborhood Legal Services of Los Angeles (NLSLA)	24

- Classrooms
 - Information Booth
 - Emergency Exits
 - Child Care Information

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

2019 PBW Financial Report

Account	Source No.	Description	Amount
Special Events Income	FRIENDS	Sponsorship	5,000
	MANATT	Sponsorship	5,000
	LEXISNEXIS(OH)	Sponsorship	2,500
	WOLTERS	Sponsorship	500
	THOMSONR	Sponsorship	2,500
	LACLL	Refreshment Sale	106
Total Income			15,606
Special Events Expense			
Operational Expense	ORIENTAL TRADING	Childcare Activities and Decor	55
	FACEBOOK	Social Media Ads	10
	MINUTEMAN	Flyer Delivery	54
	UPS	Delivery of PBW Informational Packet	470
	GURU	PLSF Map & Booth Info Flyers (1K)	212
	GURU	Booth Raffle Cards, (x500)	168
	GURU	Flyers / Banners	6,002
	ORTEGAK	Child Care Coordinator	114
	LANDMARK	Captioning Service	1,035
	OFFICE DEPOT	Raffle and Childcare Supplies	16
	S.A.L. DIGITAL	Tent Signage / Sponsor Poster / Banners	502
	BJ PARTY RENTALS	Table, Chairs, Tent Rental	3,157
	VARIOUS	Food/Supplies	1,748
	SLOANS	Tablecloth Dry Cleaning	272
	HI-TECH	HP Laptop/Screen Rental	1,488
	NATIONAL50	Security Services	1,333
	STAMPS.COM	Communications Envelopes	34
	SIGNUPGENIUS	Online Signup	25
	OFFICE DEPOT	Wrist Bands	39
	HOME DEPOT	Paint	59
Total Operational Expense			16,793
Net Before Equipment Purchase Expense			-1,187
Equipment Purchase Expense	OFFICE DEPOT	Routers	220
	AMAZON	Epson Projector	361
	AMAZON	SlingStudio Hub - Live Streaming Equipment	1,572
	BEST BUY	Filming Equipment & Accessories	221
	BEST BUY	Canon Camera/Recorder	405
Total Equipment Purchase Expense			2,780
Total Expenditures			19,573
Net Balance			-3,967