

AGENDA

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

REGULAR BOARD MEETING

Wednesday, June 24, 2015

12:15 PM

MILDRED L. LILLIE BUILDING

TRAINING CENTER

301 WEST FIRST STREET

LOS ANGELES, CA 90012-3140

ADDITIONAL SITE FOR REMOTE PARTICIPATION

Dick Laub NTC Command Center

2640 Historic Decatur Road

San Diego CA. 92106

Board Room

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.



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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 May 27, 2015, Regular Board Meeting.
- 3.2 Review of April 2015 Financials & May 2015 List of Checks and Warrants.
- 3.3 Insurance Renewal Approval - Long-term Disability (LTD), Life, Vision and Dental Insurance.
- 3.4 Update to Employee Handbook & Personnel Policies Manual.
- 3.5 Award of Contract to Outside Auditor

4.0 DISCUSSION ITEMS

- 4.1 Discussion and Approval of Commercial Insurance.
- 4.2 Approval of Operating Budget and Capital Expenditures Budget for Fiscal Year 2015-2016, including Update and Consideration of Google Digitization Project and approval of Job Descriptions as revised.

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, July 22, 2015.

POSTED _____ THURSDAY, JUNE 18, 2015 _____ @ _____ 5:00 P.M.

POSTED BY _____ JAYE STEINBRICK _____



AGENDA ITEM 3

CONSENT CALENDAR

- 3.1 Approval of Minutes of the May 27, 2015, Regular Board Meeting.
- 3.2 Review of April 2015 Financials & May 2015 List of Checks and Warrants.
- 3.3 Insurance Renewal Approval – Long-term Disability (LTD), Life, Vision and Dental Insurance.
- 3.4 Update to Employee Handbook & Personnel Policies Manuel.
- 3.5 Award of Contract to Outside Auditor.

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 seq.

May 27, 2015

The Regular Board Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, May 27, 2015 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012, for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

ROLL CALL/QUORUM

Trustees Present:

Judge Michelle Williams Court
Judge Ann I. Jones
Judge Mark Juhas
Judge Dennis Landin
Susan Steinhauser, Esquire

Trustees Absent:

Judge Reva Goetz (participated by speaker phone)
Kenneth Klein, Esquire

Senior Staff Present:

Sandra J. Levin, Executive Director
Jaye Steinbrick, Senior Director

Also Present:

Marcelino Juarez, Finance Manager
Janine Liebert, Librarian

President Jones determined a quorum to be present, convened the meeting at 12:23 p.m. and thereafter presided. Executive Director, Sandra Levin recorded the Minutes.

At this time, President Jones announced that with her consent, Judge Goetz would participate in the meeting by phone, however, Judge Goetz would not count toward the trustee quorum or any vote(s).

1.0 PUBLIC COMMENT

There were no requests to speak.

2.0 PRESIDENT'S REPORT

President Jones commented on the order of the agenda and thanked Staff for their diligence.

3.0 CONSENT CALENDAR

- 3.1 Approval of Minutes of the April 22, 2015, Regular Board Meeting.
- 3.2 Review of March 2015 Financials & April 2015 List of Checks and Warrants.
- 3.3 Quarterly Strategic Plan Update.
- 3.4 Business Package and D&O Insurance Update.
- 3.5 Approval of Outside Auditor RFP.

President Jones requested a motion to approve the Consent Calendar, so moved by Trustee Juhas, seconded by Trustee Steinhauser, the motion was unanimously approved, 4-0.

President Jones announced the Board would move in to Closed Session and requested that all members of the public vacate the room.

4.0 CLOSED SESSION

- 4.1 Conference with Labor Negotiator (G.C. 54957.6)
Library Negotiators: Sandra J. Levin and Jaye Steinbrick;
Employee Organization: SEIU Local 721.

Trustee Steinhauser joined the meeting during Closed Session.

The Board reconvened Open Session at 12:45pm. President Jones announced that the Board met and provided direction to the Library Negotiators.

Following the distribution of copies of the MOU, to the members of the public, President Jones invited any requests to speak. There were no requests to speak. Additionally, ED Levin provided the Board with a brief overview of the process which led to the completion of the presented MOU between the LA Law Library and SEIU, Local 721.

5.0 DISCUSSION ITEM

- 5.1 Discussion and Approval of SEIU Memorandum of Understanding.

President Jones requested a motion to approve the SEIU Memorandum of Understanding, so moved by Trustee Juhas, and seconded by Trustee Steinhauser, the motion was unanimously approved, 5-0.

5.2 Discussion and Approval of Proposed Operating Budget, Fiscal year 2015-2016.

With the support of the Budget Committee, Staff recommended that the Board approve the proposed budget for FY2016, including the Operating Income and Expense Statement, the proposed capital expenditures and the cash flows. If the Board approves the current proposal, then final documentation, including the job descriptions necessary to implement the budget changes, will be presented on the consent calendar at the June 2015 board meeting.

If the Board would like to make changes, then staff will bring back any changes at the June 2015 Board meeting for discussion and approval.

President Jones requested a motion to approve the Proposed Operating Budget, Fiscal year 2015-2016, including the Operating Income and Expense Statement, the proposed capital expenditures and the cash flows. So moved by Trustee Juhas, seconded by Trustee Court, the motion was unanimously approved, 5-0.

Trustee Goetz left the meeting.

Trustee Juhas left the meeting.

5.3 Law Week After-Report.

Liebert joined the table for a brief overview and discussion of the Law Week After-Report. There was an opportunity for the Board to ask questions and participate in discussion. No action was necessary.

6.0 AGENDA BUILDING

There were no items for Agenda Building.

7.0 EXECUTIVE DIRECTOR RE PORT

ED Levin highlighted for the Board that the Los Angeles Educational Partnership (LAEP) non-profit organization would be honoring the Law Library at its upcoming gala.

8.0 ADJOURNMENT

There being no further business to come before the Board the meeting was adjourned at 1:23 p.m. The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, June 24, 2015.

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

DRAFT

Los Angeles Law Library

Balance Sheet

As of April 30, 2015

(Provisional and subject to year-end audit adjustments)

	6/30/2014	4/30/2015	Change
Assets			
Current Assets			
Cash and cash equivalents	3,533,474	3,282,767	(250,706)
Accounts receivable	1,495,768	1,490,771	(4,997)
Prepaid expenses	164,660	143,073	(21,587)
Total current assets	<u>5,193,902</u>	<u>4,916,612</u>	<u>(277,290)</u>
Investments			
CalPERS CERBT Trust Fund	2,040,647	2,085,411	44,764
UBS Zero Coupon Treasury Fund	3,997,438	4,036,207	38,768
Total Investments	<u>6,038,085</u>	<u>6,121,617</u>	<u>83,532</u>
Restricted cash and cash equivalents	302,980	302,980	-
Capital assets, not being depreciated	583,433	583,433	-
Capital assets, being depreciated - net	23,100,529	22,792,899	(307,630)
Total assets	<u>35,218,929</u>	<u>34,717,541</u>	<u>(501,388)</u>
Liabilities and Net Assets			
Current Liabilities			
Accounts payable	311,176	158,608	(152,568)
Other liabilities	-	8,260	8,260
Payroll liabilities	12,894	12,533	(361)
Total current liabilities	<u>324,070</u>	<u>179,401</u>	<u>(144,669)</u>
Accrued sick and vacation liability	381,734	286,975	(94,759)
Borrowers' deposit	302,006	322,446	20,440
OPEB obligation	1,799,622	2,007,972	208,350
Total liabilities	<u>2,807,432</u>	<u>2,796,794</u>	<u>(10,638)</u>
Net assets			
Invested in capital assets, net of related debt	23,683,962	23,376,332	(307,630)
Unrestricted	8,727,535	8,544,415	(183,120)
Total net assets	<u>32,411,497</u>	<u>31,920,747</u>	<u>(490,750)</u>
Total liabilities and net assets	<u>35,218,929</u>	<u>34,717,541</u>	<u>(501,388)</u>

Los Angeles Law Library

Income Statement for the Period Ended April 30, 2015

(Provisional and subject to year-end audit adjustments)

Apr 14 Actual	April 2015				FY 2013-14 YTD	FY 2014-15 YTD				Comments
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	
Summary:										
Income										
587,637	573,534	565,778	(7,756)	-1.4%	5,932,689	5,790,304	5,459,676	(330,628)	-5.7%	
5,076	1,925	24,231	22,306	1158.5%	43,623	111,504	61,955	(49,549)	-44.4%	
0	0	(3,097)	(3,097)	0.0%	0	0	38,179	38,179	0.0%	
43,766	44,167	62,535	18,369	41.6%	513,343	441,667	553,704	112,037	25.4%	
36,725	27,116	42,227	15,110	55.7%	501,728	410,017	412,252	2,235	0.5%	
673,204	646,742	691,674	44,932	6.9%	6,991,384	6,753,493	6,525,766	(227,727)	-3.4%	
Expense										
337,361	333,955	300,475	33,480	10.0%	3,581,748	3,455,890	3,339,884	116,005	3.4%	
179,920	197,276	286,546	(89,270)	-45.3%	2,627,094	2,452,000	2,401,222	50,778	2.1%	
(179,920)	(197,276)	(286,546)	89,270	-45.3%	(2,627,094)	(2,452,000)	(2,401,222)	(50,778)	2.1%	
74,328	70,985	72,812	(1,827)	-2.6%	670,633	716,618	707,102	9,516	1.3%	
9,878	13,798	8,402	5,396	39.1%	88,506	112,061	88,233	23,827	21.3%	
5,528	5,839	5,840	(1)	0.0%	126,931	63,268	61,491	1,776	2.8%	
544	1,700	979	721	42.4%	16,415	14,143	16,843	(2,700)	-19.1%	
114	685	1,156	(471)	-68.7%	6,116	9,850	1,806	8,044	81.7%	
268	305	132	173	56.8%	1,564	3,130	1,610	1,520	48.6%	
1,450	4,166	5,713	(1,546)	-37.1%	44,104	58,663	46,318	12,344	21.0%	
271,388	274,750	272,795	1,954	0.7%	2,719,129	2,773,061	2,753,227	19,835	0.7%	
700,858	706,183	668,303	37,880	5.4%	7,255,147	7,206,684	7,016,515	190,169	2.6%	
(27,654)	(59,441)	23,371	82,812	139.3%	(263,764)	(453,192)	(490,749)	(37,558)	-8.3%	
0	0	0	0	0.0%	472,334	0	0	0	0.0%	
0	0	0	0	0.0%	186,407	0	0	0	0.0%	
(27,654)	(59,441)	23,371	82,812	139.3%	22,164	(453,192)	(490,749)	(37,558)	-8.3%	
46,513	0	0	0	0.0%	65,523	180,000	44,374	135,626	75.3%	
Capitalized Expenditures										

Los Angeles Law Library
Income Statement for the Period Ended April 30, 2015
(Provisional and subject to year-end audit adjustments)

Apr 14 Actual	April 2015				FY 2013-14 YTD	FY 2014-15 YTD					Comments	
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			
Detailed Budget:												
Income:												
587,637	573,534	565,778	(7,756)	-1.4%	15 FIN 303300	L.A. Superior Court Fees	5,932,689	5,790,304	5,459,676	(330,628)	-5.7%	Even though the FY 2015 Budget reflects a decrease in revenue as compared to FY 2014, YTD revenue has decreased even more.
Interest:												
761	750	861	111	14.7%	15 FIN 311000	Interest - LAIF	2,488	2,250	2,536	286	12.7%	
4,147	1,029	1,349	320	31.1%	15 FIN 312000	Interest - General Fund	39,629	10,292	12,334	2,043	19.8%	Greater than anticipated.
168	146	162	16	10.8%	15 FIN 313000	Interest - Deposit Fund	1,507	1,463	1,731	268	18.4%	
0	0	21,762	21,762	0.0%	15 FIN 313100	Interest - CalPERS CERBT	0	97,500	44,764	(52,736)	-54.1%	Increased compared to December 2014.
0	0	98	98	0.0%	15 FIN 313200	Interest - Bonds	0	0	590	590	0.0%	
5,076	1,925	24,231	22,306	1158.5%		Subtotal	43,623	111,504	61,955	(49,549)	-44.4%	
Unrealized Invest. Gain/Loss												
0	0	(3,097)	(3,097)	0.0%	15 FIN 321000	UBS (Zero Coupon Treasury)	0	0	38,179	38,179	0.0%	Unrealized gain from bond investment. Value at maturity is fixed.
Parking:												
43,766	43,750	62,535	18,785	42.9%	39 FAC 330100	Parking	513,343	437,500	553,704	116,204	26.6%	Positive effect of weekend, event, and after-hours parking.
0	417	0	(417)	-100.0%	39 FAC 330105	Valet Parking	0	4,167	0	(4,167)	-100.0%	Event parking included in general parking revenue.
43,766	44,167	62,535	18,369	41.6%		Subtotal	513,343	441,667	553,704	112,037	25.4%	
Library Services:												
65	0	16	16	0.0%	27 CIRC 330150	Annual Borrowing Fee	3,104	0	1,739	1,739	0.0%	
9,335	8,500	13,430	4,930	58.0%	25 P&P 330140	Annual Members Fee	90,860	85,000	95,140	10,140	11.9%	Number of renewals at each level deviated from budgeted numbers.
6,132	1,050	3,972	2,922	278.3%	23 R&R 330340	Course Registration	22,737	19,650	24,662	5,012	25.5%	Increased number of classes compared to number budgeted.
5,475	5,000	5,289	289	5.8%	27 CIRC 330129	Copy Center	54,805	50,000	50,509	509	1.0%	
2,892	2,100	2,424	324	15.4%	27 CIRC 330205	Document Delivery	24,504	21,000	19,301	(1,699)	-8.1%	Less usage than anticipated.
5,079	3,750	3,881	131	3.5%	27 CIRC 330210	Fines	41,198	37,500	32,121	(5,379)	-14.3%	Timing.
3,745	300	11,599	11,299	3766.2%	15 FIN 330310	Miscellaneous	87,051	12,700	46,258	33,558	264.2%	Includes \$14,398 subsidy payment from CalPERS Medicare Part D program for retirees, \$9,060 dividend from State Fund, and a \$10K rebate from Bank of America for the Library VISA program.
2,203	2,750	363	(2,388)	-86.8%	39 FAC 330330	Room Rental	23,647	27,500	47,312	19,812	72.0%	Room rental activity continues to grow. Offset with Room Rental Expense.
1,262	250	1,164	914	365.4%	27 CIRC 330350	Book Replacement	5,412	2,500	3,642	1,142	45.7%	Timing.
0	0	0	0	0.0%	15 FIN 330360	Forfeited Deposits	0	0	0	0	0.0%	
0	0	0	0	0.0%	17 EXEC 330400	Friends of Law Library	135,000	120,000	85,000	(35,000)	-29.2%	Timing.
0	0	0	0	0.0%	25 P&P 330420	Grants	0	0	0	0	0.0%	
538	333	90	(244)	-73.1%	39 FAC 330450	Vending	3,057	3,333	2,993	(340)	-10.2%	
0	3,083	0	(3,083)	-100.0%	39 FAC 330465	Special Events Income	10,354	30,834	3,575	(27,259)	-88.4%	Offset with Special Events Expense.
36,725	27,116	42,227	15,110	55.7%		Subtotal	501,728	410,017	412,252	2,235	0.5%	
673,204	646,742	691,674	48,029	7.4%		Total Income	6,991,384	6,753,492	6,525,766	(227,727)	-3.4%	
Expenses:												
Staff:												
195,329	195,458	186,517	8,941	4.6%	ALL 501000	Salaries (benefits eligible)	2,037,570	2,022,089	1,976,083	46,006	2.3%	Favorable variance is reduced by Vacancy Offsets and increases in Temporary Employment.
0	(3,909)	0	(3,909)	100.0%	15 FIN 501025	Staff Vacancy Offset (Ben. Eligible)	0	(40,442)	0	(40,442)	100.0%	Actual reduction due to vacancies included in Salaries (Benefits Eligible).
23,281	21,349	17,759	3,591	16.8%	ALL 501050	Salaries (benefits ineligible)	251,519	249,240	196,973	52,267	21.0%	Favorable variance is reduced by Vacancy Offsets and increases in Temporary Employment.
0	(282)	0	(282)	100.0%	15 FIN 501075	Staff Vacancy Offset (Ben. Ineligible)	0	(3,290)	0	(3,290)	100.0%	Actual reduction due to vacancies included in Salaries (Benefits Ineligible).
12,822	13,442	12,243	1,199	8.9%	15 FIN 502000	Social Security	133,982	140,822	127,629	13,193	9.4%	Due to vacancies.
2,999	3,144	2,863	280	8.9%	15 FIN 503000	Medicare	32,761	32,934	31,008	1,927	5.8%	Due to vacancies.
21,494	21,713	20,827	886	4.1%	15 FIN 511000	Retirement	231,733	227,985	223,539	4,446	1.9%	
37,133	44,626	41,482	3,144	7.0%	15 FIN 512000	Health Insurance	428,346	432,000	405,105	26,894	6.2%	Due to vacancies.
398	352	408	(56)	-15.9%	15 FIN 513000	Disability Insurance	4,118	3,716	4,297	(581)	-15.6%	Timing.
4,375	6,173	5,327	846	13.7%	15 FIN 514000	Dental Insurance	49,339	60,957	51,121	9,836	16.1%	Due to vacancies.
630	741	566	175	23.6%	15 FIN 514500	Vision Insurance	7,029	8,065	6,226	1,839	22.8%	Due to vacancies.
99	104	109	(5)	-4.4%	15 FIN 515000	Life Insurance	1,021	1,148	1,001	147	12.8%	Due to vacancies.
0	(1,806)	0	(1,806)	100.0%	15 FIN 515500	Vacancy Benefits Offset	0	(18,153)	0	(18,153)	100.0%	Actual reduction due to vacancies is reflected in benefits.
6,982	7,000	8,734	(1,734)	-24.8%	15 FIN 516000	Workers Compensation Insurance	93,077	76,819	70,280	6,540	8.5%	
229	0	(13)	13	0.0%	15 FIN 517000	Unemployment Insurance	10,298	0	(32)	32	0.0%	

Los Angeles Law Library
 Income Statement for the Period Ended April 30, 2015
 (Provisional and subject to year-end audit adjustments)

Apr 14 Actual	April 2015				FY 2013-14 YTD	FY 2014-15 YTD				Comments				
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)					
400	200	1,971	(1,771)	-885.3%	ALL	514010	Temporary Employment	600	5,500	14,975	(9,475)	-172.3%	Temporary assistance due to long-term disability. Offset in Salaries (Benefit Eligible).	
0	0	79	(79)	0.0%	13	HR	514015	Recruitment	3,312	0	738	(738)	0.0%	
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%	
27,083	23,150	0	23,150	100.0%	15	FIN	518500	OPEB Expense	270,833	231,500	208,350	23,150	10.0%	
2,788	1,250	778	472	37.8%	15	FIN	518550	TMP	11,271	12,500	10,373	2,127	17.0%	
1,320	1,250	825	425	34.0%	15	FIN	518560	Payroll and Benefit Administration	14,938	12,500	12,220	280	2.2%	
337,361	333,955	300,475	33,480	10.0%			Total - Staff	3,581,748	3,455,890	3,339,884	116,005	3.4%		
							Library Materials:							
134,590	138,089	233,295	(95,206)	-68.9%	23	R&R	601999	American Continuations	1,968,587	1,867,928	1,804,845	63,082	3.4%	Timing of payments and selected additional cancellations.
6,767	6,186	2,833	3,353	54.2%	23	R&R	602999	American New Orders	62,816	61,045	26,628	34,417	56.4%	Careful selection of new materials.
1,817	3,902	3,023	879	22.5%	23	R&R	609199	Branch Continuations	39,164	39,017	31,011	8,006	20.5%	Timing.
0	83	484	(401)	-482.6%	23	R&R	609299	Branch New Orders	172	833	484	349	42.0%	Expansion of print collection is not planned.
14,844	22,986	3,978	19,008	82.7%	23	R&R	603999	Commonwealth Continuations	250,990	226,357	222,507	3,850	1.7%	Timing.
0	144	0	144	100.0%	23	R&R	604999	Commonwealth New Orders	0	1,444	87	1,357	94.0%	Careful selection of new materials.
9,422	13,908	30,878	(16,970)	-122.0%	23	R&R	605999	Foreign Continuations	157,020	135,581	184,446	(48,865)	-36.0%	Timing and higher than anticipated cost of titles within this category.
34	1,237	7	1,230	99.4%	23	R&R	606999	Foreign New Orders	9,145	12,372	1,140	11,232	90.8%	Careful selection of new materials.
10,114	7,849	9,291	(1,442)	-18.4%	23	R&R	607999	International Continuations	109,593	78,489	103,218	(24,729)	-31.5%	Timing and higher than anticipated cost of titles within this category.
310	412	125	287	69.7%	23	R&R	608999	International New Orders	5,794	4,125	2,827	1,298	31.5%	Careful selection of new materials.
1,946	2,316	2,599	(283)	-12.2%	23	R&R	609399	General/Librarianship Continuations	22,595	23,159	23,811	(652)	-2.8%	Timing.
75	165	34	131	79.1%	23	R&R	609499	General/Librarianship New Orders	1,219	1,650	217	1,433	86.8%	Careful selection of new materials.
179,920	197,276	286,546	(89,270)	-45.3%			Subtotal	2,627,094	2,452,000	2,401,222	50,778	2.1%		
(179,920)	(197,276)	(286,546)	89,270	-45.3%	15	FIN	690000	Library Materials Transferred to Assets	(2,627,094)	(2,452,000)	(2,401,222)	(50,778)	2.1%	
0	0	0	0	0.0%			Balance	0	0	0	0	0.0%		
							Facilities:							
2,103	2,889	6,066	(3,177)	-110.0%	39	FAC	801005	Repair & Maintenance	31,802	28,890	35,892	(7,002)	-24.2%	Unforeseen lower garage roll-up door repairs, new lighting at Hill St. lot, and window repair in CMS area.
333	2,000	514	1,486	74.3%	39	FAC	801010	Building Services	16,550	20,000	14,916	5,084	25.4%	Timing.
1,857	1,292	0	1,292	100.0%	39	FAC	801015	Cleaning Supplies	10,133	12,920	10,127	2,794	21.6%	Timing.
16,532	11,000	9,079	1,921	17.5%	39	FAC	801020	Electricity & Water	91,067	110,000	99,444	10,556	9.6%	Timing.
1,661	1,250	966	284	22.7%	39	FAC	801025	Elevator Maintenance	12,942	12,500	11,923	577	4.6%	Timing.
2,361	2,375	2,078	297	12.5%	39	FAC	801030	Heating & Cooling	23,111	23,750	26,339	(2,589)	-10.9%	Timing.
20,808	22,888	21,071	1,817	7.9%	15	FIN	801035	Insurance	207,794	228,574	210,709	17,865	7.8%	Budgeted at 10% increase over FY 2014 actuals per broker. Actual cost is in line FY 2014 actuals.
8,421	8,755	8,674	81	0.9%	39	FAC	801040	Janitorial Services	84,214	87,550	87,492	58	0.1%	
1,050	1,200	1,050	150	12.5%	39	FAC	801045	Landscaping	14,025	12,000	11,571	429	3.6%	Timing.
14,055	13,500	14,792	(1,292)	-9.6%	39	FAC	801050	Security	141,660	135,000	148,527	(13,527)	-10.0%	Timing.
0	1,300	5,850	(4,550)	-350.0%	39	FAC	801060	Room Rental Expenses	12,518	13,000	33,622	(20,622)	-158.6%	Offset by Room Rental Income.
3,717	1,032	1,606	(574)	-55.7%	39	FAC	801065	Special Events Expenses	14,520	16,756	8,727	8,029	47.9%	Offset by Special Events Income.
654	160	0	160	100.0%	39	FAC	801100	Furniture & Appliances (<3K)	684	1,600	598	1,002	62.7%	Timing.
(352)	300	97	203	67.6%	39	FAC	801110	Equipment (<3K)	1,731	3,000	720	2,280	76.0%	Timing.
0	375	0	375	100.0%	39	FAC	801115	Building Alterations (<3K)	0	3,750	0	3,750	100.0%	Timing.
784	325	968	(643)	-197.9%	39	FAC	801120	Delivery & Postage	3,802	3,250	3,787	(537)	-16.5%	Timing.
343	343	0	343	100.0%	39	FAC	801125	Kitchen supplies	4,078	4,078	2,711	1,367	33.5%	Snack machine removed, beverage vending outsourced effective February 2015.
74,328	70,985	72,812	(1,827)	-2.6%			Subtotal	670,633	716,618	707,102	9,516	1.3%		
							Technology:							
2,054	1,596	830	766	48.0%	33	TECH	801210	Software Maintenance	23,212	12,216	12,397	(181)	-1.5%	801210 and 801212 are new GL categories split from a single GL in FY 13-14. Overage for 801210 is offset by 801212.
0	1,191	825	365	30.7%	33	TECH	801212	Hardware Maintenance	0	12,167	9,246	2,921	24.0%	Same as above.
175	3,000	0	3,000	100.0%	33	TECH	801215	Software (<\$3k)	2,605	14,850	269	14,581	98.2%	Timing.
389	0	0	0	0.0%	33	TECH	801220	Hardware (<\$3k)	1,699	4,500	2,139	2,361	52.5%	Timing.
0	0	391	(391)	0.0%	33	TECH	801225	Computer Supplies	476	1,200	391	809	67.4%	Timing.
3,699	3,750	3,865	(115)	-3.1%	33	TECH	801230	Integrated Library System	36,152	37,500	37,670	(170)	-0.5%	Slight increase in annual subscription cost.
3,561	3,561	2,425	1,136	31.9%	33	TECH	801235	Telecommunications	24,328	24,328	24,676	(348)	-1.4%	Timing.
0	200	65	135	67.3%	33	TECH	801245	Tech & Data - Misc	35	800	91	709	88.6%	Timing.
0	500	0	500	100.0%	33	TECH	801250	Services	0	4,500	1,355	3,145	69.9%	Timing.
9,878	13,798	8,402	5,396	39.1%			Subtotal	88,506	112,061	88,233	23,827	21.3%		

General:

Los Angeles Law Library
Income Statement for the Period Ended April 30, 2015
(Provisional and subject to year-end audit adjustments)

Apr 14 Actual	April 2015				FY 2013-14 YTD	FY 2014-15 YTD				Comments		
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			
669	669	998	(329)	-49.2%	15 FIN 801310	Bank Charges	5,786	5,203	6,601	(1,398)	-26.9%	Higher than anticipated Visa/MasterCard fees as a result of increase in number of over-the-counter transactions.
654	725	656	69	9.5%	35 CMS 801315	Bibliographical Services	5,218	7,250	6,566	684	9.4%	OCLC policy change. Expect a favorable variance at year-end.
0	0	0	0	0.0%	35 CMS 801320	Binding	0	0	0	0	0.0%	
152	108	54	54	49.9%	17 EXEC 801325	Board Expense	1,045	4,083	2,105	1,978	48.4%	Timing.
21	50	76	(26)	-51.5%	37 COM 801330	Staff meals & events	2,465	2,035	1,636	399	19.6%	No additional events at this time.
531	558	171	387	69.3%	15 FIN 801335	Supplies - Office	9,550	10,029	12,231	(2,202)	-22.0%	
284	715	889	(174)	-24.4%	35 CMS 801337	Supplies - Library materials	6,738	8,563	6,181	2,382	27.8%	Supplies will be replenished as needed. Expect a favorable variance at year-end.
327	125	0	125	100.0%	37 COM 801340	Stationery, business cards, etc.	821	1,090	665	425	39.0%	No additional prints requested at this time
0	0	0	0	0.0%	25 P&P 801365	Grant Application Expenses	0	0	0	0	0.0%	
2,832	2,832	1,323	1,510	53.3%	27 CIRC 801370	Copy Center Expense	24,281	24,281	19,398	4,884	20.1%	Timing. Partially offset with Copy Center revenue.
58	58	(12)	70	120.8%	15 FIN 801375	General - Misc	71,027	583	578	5	0.9%	Timing.
0	0	664	(664)	0.0%	15 FIN 801390	Course Registration	0	0	4,099	(4,099)	0.0%	Offset by Course Registration Income.
0	0	1,021	(1,021)	0.0%	15 FIN 801395	Friends of Law Library	0	150	1,433	(1,283)	-855.1%	
5,528	5,839	5,840	(1)	0.0%		Subtotal	126,931	63,268	61,491	1,777	2.8%	
						Professional Development:						
247	0	0	0	0.0%	ALL 803105	Travel	3,891	3,850	3,571	280	7.3%	
0	0	0	0	0.0%	ALL 803110	Meals	122	0	140	(140)	0.0%	
0	0	0	0	0.0%	ALL 803113	Incidental and miscellaneous	1,905	0	0	0	0.0%	
0	1,700	344	1,356	79.8%	ALL 803115	Membership dues	6,895	8,495	10,278	(1,783)	-21.0%	Timing.
297	0	635	(635)	0.0%	ALL 803120	Registration fees	3,602	1,798	2,590	(792)	-44.0%	Timing.
0	0	0	0	0.0%	ALL 803125	Educational materials	0	0	264	(264)	0.0%	
544	1,700	979	721	42.4%		Subtotal	16,415	14,143	16,843	(2,700)	-19.1%	
						Communications & Marketing:						
0	200	0	200	100.0%	37 COM 803205	Services	0	1,950	0	1,950	100.0%	No outside services required at this time.
0	100	1,099	(999)	-998.7%	37 COM 803210	Collateral materials	207	1,100	1,099	1	0.1%	Positive variance due to in-house printing.
114	100	0	100	100.0%	37 COM 803215	Advertising	4,414	3,950	104	3,846	97.4%	Timing. Minimal external advertising opportunities at this time.
0	285	57	228	79.9%	37 COM 803220	Trade shows & Outreach	1,495	2,850	604	2,246	78.8%	No additional outreach is required at this time.
114	685	1,156	(471)	-68.7%		Subtotal	6,116	9,850	1,806	8,044	81.7%	
						Travel & Entertainment:						
0	0	0	0	0.0%	ALL 803305	Travel	51	0	22	(22)	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%	
268	305	132	173	56.8%	ALL 803320	Ground transportation & mileage reimb.	1,513	3,130	1,588	1,542	49.3%	Timing.
0	0	0	0	0.0%	ALL 803325	Incidental travel expenses	0	0	0	0	0.0%	
268	305	132	173	56.8%		Subtotal	1,564	3,130	1,610	1,520	48.6%	
						Professional Services:						
0	0	1,700	(1,700)	0.0%	15 FIN 804005	Accounting	16,500	17,000	17,700	(700)	-4.1%	
1,450	3,333	4,013	(680)	-20.4%	17 EXEC 804008	Consulting Services	9,875	33,330	28,600	4,730	14.2%	Timing.
0	833	0	833	100.0%	17 EXEC 804010	Legal	17,729	8,333	18	8,315	99.8%	Handled in-house.
0	0	0	0	0.0%	15 FIN 804015	Other	0	0	0	0	0.0%	
1,450	4,166	5,713	(1,546)	-37.1%		Subtotal	44,104	58,663	46,318	12,345	21.0%	
						Depreciation:						
240,139	245,978	244,354	1,624	0.7%	15 FIN 806105	Depreciation - Library Materials	2,405,156	2,480,101	2,458,245	21,856	0.9%	
31,250	28,771	28,441	330	1.1%	15 FIN 806110	Depreciation Exp - FF&E	313,973	292,960	294,982	(2,022)	-0.7%	
271,388	274,750	272,795	1,954	0.7%		Subtotal	2,719,129	2,773,061	2,753,227	19,834	0.7%	
700,858	706,183	668,303	37,880	5.4%		Total Expense	7,255,147	7,206,684	7,016,515	190,169	2.6%	
(27,654)	(59,441)	23,371	82,812	139.3%		Net Income Before Extraordinary Items	(263,764)	(453,192)	(490,749)	(37,558)	-8.3%	
0	0	0	0	0.0%	17 EXEC 401000	Extraordinary Income	472,334	0	0	0	0.0%	
0	0	0	0	0.0%	17 EXEC 901000	Extraordinary Expense	186,407	0	0	0	0.0%	
(27,654)	(59,441)	23,371	82,812	-139.3%	999500	Net Income Including Extraordinary Items	22,164	(453,192)	(490,749)	(37,558)	-8.3%	
						Capital Expenditures:						
0	0	0	0	0.0%	39 FAC 161100	Furniture / Appliances (>3k)	0	59,000	44,374	14,626	24.8%	Timing.
0	0	0	0	0.0%	33 TECH 161300	Electronics / Computer Hardware (>3k)	19,010	21,000	0	21,000	100.0%	
0	0	0	0	0.0%	39 FAC 164500	Exterior Building Repairs/ Improvements (>3k)	0	40,000	0	40,000	100.0%	

Los Angeles Law Library

Income Statement for the Period Ended April 30, 2015

(Provisional and subject to year-end audit adjustments)

Apr 14 Actual	April 2015				FY 2013-14 YTD	FY 2014-15 YTD				Comments		
	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)		Budget	Actual	\$ Fav (Unf)	% Fav (Unf)			
24,254	0	0	0	0.0%	39 FAC 164000	Interior Improvements / Alterations (>3k)	24,254	55,000	0	55,000	100.0%	
22,259	0	0	0	0.0%	33 TECH 168000	Computer Software	22,259	5,000	0	5,000	100.0%	
46,513	0	0	0	0.0%		Total - Capitalized Expenditures	65,523	180,000	44,374	135,626	75.3%	

Los Angeles Law Library

Statement of Cash Flows

As of April 30, 2015

(Provisional and subject to year-end audit adjustments)

	4/30/2015	YTD
Cash flows from operating activities		
LA Superior court fees	565,778	5,459,676
Parking fees	62,535	553,704
Library services	42,227	327,252
(Increase) decrease in accounts receivable	(93,236)	4,997
Increase (decrease) in borrowers' deposit	3,954	20,440
Cash received from filing fees and services	581,258	6,366,069
Facilities	(72,812)	(707,102)
Technology	(8,402)	(88,233)
General	(5,840)	(61,491)
Professional development	(979)	(16,843)
Communications & marketing	(1,156)	(1,806)
Travel & entertainment	(132)	(1,610)
Professional services	(5,713)	(46,318)
(Increase) decrease in prepaid expenses	23,710	21,587
Increase (decrease) in accounts payable	(82,151)	(152,568)
Increase (decrease) in other liabilities	-	8,260
Cash payments to suppliers for goods and services	(153,473)	(1,046,125)
Staff	(300,475)	(3,339,884)
Increase (decrease) in payroll liabilities	863	(361)
Increase (decrease) in accrued sick and vacation liability	(4,672)	(94,759)
Increase (decrease) in OPEB liability	-	208,350
Cash payments to employees for services	(304,283)	(3,226,655)
Contributions received	-	85,000
Net cash from operating activities	123,502	2,178,289
Cash flow from capital and related financing activities		
Library materials	(286,546)	(2,401,222)
Fixed assets	-	(44,374)
Capital - Work in Progress (WIP)	-	-
Cash flows from investing activities		
Investment earnings	2,372	16,601
Net cash increase (decrease) in cash and cash equivalents	(160,672)	(250,706)
Cash and cash equivalents, at beginning of period	3,746,420	3,836,454
Cash and cash equivalents, at end of period	3,585,748	3,585,748
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating income	2,237	(590,883)
Adjustments for noncash effects:		
Depreciation	272,795	2,753,227
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(93,236)	4,997
(Increase) decrease in prepaid expenses	23,710	21,587
Increase (decrease) in accounts payable	(82,151)	(152,568)
Increase (decrease) in other liabilities	-	8,260
Increase (decrease) in payroll liabilities	863	(361)
Increase (decrease) in accrued sick and vacation liability	(4,672)	(94,759)
Increase (decrease) in borrowers' deposit	3,954	20,440
Increase (decrease) in OPEB liability	-	208,350
Net cash from operating activities	123,502	2,178,289

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2015 - May 31, 2015 (CHECKS)
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 5	AMERICAN LEGAL PUBLISHING CORPORATI	BOOKS	287.00	028518
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	141.68	028519
	CARSWELL COMPANY LTD	BOOKS	50.60	028520
	GAUNT	BOOKS	232.95	028521
	OTTO HARRASSOWITZ	BOOKS	2,749.18	028522
	LIBRERIA LINARDI Y RISSO A LINARDI	BOOKS	452.44	028523
May 11	GAUNT	BOOKS	190.90	028524
	DYAN T KALINA	Security Deposit Refun	140.00	028525
	OSCAR MEDELLIN JR	Security Deposit Refun	140.00	028526
	STEPHEN ARNOLD STELLAR	Security Deposit Refun	110.00	028527
	SHAHROOZ TABIBNIA	Security Deposit Refun	57.00	028528
May 12	AMERICAN EXPRESS	BUSINESS CARD	8,187.53	028529
	ANTHEM BLUE CROSS	HEALTH INSURANCE	660.05	028530
	AT&T	TELECOM	442.22	028531
	CHANNA CAJERO	MILEAGE	26.45	028532
	CALIBER ELEVATOR	ELEVATOR MAINT	966.00	028533
	CDW GOVERNMENT INC	COMP SUPPLIES	391.15	028534
	COUNTY OF LOS ANGELES	BANK CHARGES	57.10	028535
	CHRISTINE R LANGTEAU	MILEAGE	68.08	028536
	MANAGE EASE INCORPORATED	CONSULTING	1,337.50	028537
	METROLINK	TMP	1,069.25	028538
	OCLC INC	BIBLIOGRAPHICAL S	656.48	028539
	OFFICE DEPOT	OFFICE SUPPLIES	65.59	028540
	PACER SERVICE CENTER	DOCUMENT DELIVER	83.36	028541
	CALPERS	ACCOUNTING	1,700.00	028542
	ROMERO MAINTENANCE CO.	JANITORIAL SVCS	8,674.17	028543
	SEPCO EARTHSCAPE, INC	LANDSCAPING	1,050.00	028544
	JAYE B STEINBRICK	MISCELLANEOUS	65.36	028545
SUMMIT EVENT CATERING	SPECIAL EVENTS EX	3,439.63	028546	
May 15	CARSWELL COMPANY LTD	BOOKS	27.75	028547
	CONTINUING LEGAL EDUCATION SOCIETY	BOOKS	435.94	028548
	LAW PUBLISHERS	BOOKS	675.00	028549
	LEXISNEXIS BUTTERWORTHS	BOOKS	815.40	028550
	CHIEF LOC CDS	BOOKS	685.00	028551
	MARY MARTIN BOOKSELLERS	BOOKS	142.00	028552
May 22	STATE BOARD OF EQUALIZATION	USE TAX	884.00	028553
May 26	LELE MACH	REFUND	140.00	028554
	STEPHEN JUDE RAFFERTY	REFUND	140.00	028555
	CRAIG NORMAN ROSSELL	REFUND	125.00	028556

37,701.76

LOS ANGELES COUNTY LAW LIBRARY
May 1, 2015 - May 31, 2015 (CHECKS)
Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 28	ROY JOHN SCHMIDT	REFUND	140.00	028557
	AMERICAN EXPRESS	BUSINESS CARD	1,205.05	028558
	BAVCO	BLDG MAINT	1,128.00	028559
	BRIDGES FILTER SERVICE, INC	BUILDING SERVICES	575.29	028560
	GOLDEN STATE OVERNIGHT ** VOIDED *****	DELIVERY/POSTAGE	0.00	028561
	GUARDIAN	PREPAID EXP	7,614.73	028562
	MANAGE EASE INCORPORATED	CONSULTING	1,337.50	028563
	PETTY CASH FUND	PETTY CASH	337.84	028564
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	939.18	028565
	MANHATTAN PUBLISHING COMPANY	BOOKS	56.00	028566
	BOAST NYBERG	BOOKS	200.00	028567
	PENNSYLVANIA BAR INSTITUTE	BOOKS	97.00	028568
	SASKATCHEWAN QUEENS PRINTER	BOOKS	158.20	028569
	SPECIALTY TECHNICAL PUBLISHERS INC	BOOKS	660.00	028570

52,010.55

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2015 - May 31, 2015 (CHECKS)
 Account No.: 102001
 VISA 7190

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 1	CHERRY PICK CAFE	COURSE REGISTRAT	124.38	V000239
May 4	AMERICAN LEGAL PUBLISHING CORPORATI ** VOID	BOOKS	0.00	V000204
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	808.00	V000205
	LEXISNEXIS CANADA BUTTERWORTHS CANA ** VOI	BOOKS	0.00	V000206
	CARSWELL COMPANY LTD ** VOIDED *****	BOOKS	0.00	V000207
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,077.16	V000208
	COUTTS LIBRARY SERVICES	BOOKS	1,666.69	V000209
	GAUNT ** VOIDED *****	BOOKS	0.00	V000210
	OTTO HARRASSOWITZ ** VOIDED *****	BOOKS	0.00	V000211
	ALM MEDIA LAW JOURNAL PRESS	BOOKS	3,758.72	V000212
	LAWPRESS CORPORATION	BOOKS	275.83	V000213
	LIBRERIA LINARDI Y RISSO A LINARDI ** VOIDED ****	BOOKS	0.00	V000214
	MASSACHUSETTS CONTINUING LEGAL EDUC	BOOKS	103.50	V000215
	PRACTISING LAW INSTITUTE	BOOKS	248.66	V000216
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	5,684.45	V000217
	WEST ACADEMIC	BOOKS	45.78	V000218
May 7	MARIA'S ITALIAN KITCHEN	ROOM RENTAL EXPE	573.43	V000240
May 11	AMERICAN BAR ASSOCIATION	BOOKS	76.41	V000219
	MATTHEW BENDER LEXISNEXIS MATTHEW B	BOOKS	156.87	V000220
	BLOOMBERG BNA	BOOKS	225.83	V000221
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,221.68	V000222
	COUTTS LIBRARY SERVICES	BOOKS	584.37	V000223
	JURIS PUBLISHING INC	BOOKS	40.00	V000224
	ALM MEDIA LAW JOURNAL PRESS	BOOKS	6,783.78	V000226
	LEXISNEXIS ONLINE SERVICES	BOOKS	15,600.00	V000227
	NATIONAL CONSUMER LAW CENTER	BOOKS	1,480.00	V000228
	NJIE	BOOKS	34.95	V000229
	OXFORD UNIVERSITY PRESS	BOOKS	142.80	V000230
	PRACTISING LAW INSTITUTE	BOOKS	211.88	V000231
	THOMSON REUTERS	BOOKS	77,518.96	V000232
May 12	GLOBAL CAPACITY	TELECOM	357.05	V000241
	INFINISOURCE INC	PAYROLL/HR ADMIN	77.00	V000242
	L A DEPT WATER & POWER ** VOIDED *****	ELECTRIC/FIRE	0.00	V000243
	SECURITAS SECURITY	SECURITY	10,848.18	V000244
	TIME WARNER CABLE	TELECOM	1,200.00	V000245
	UNITED PARCEL SERVICE	DELIVERY/POSTAGE	11.64	V000246
	GLASS DOCTOR OF LONG BEACH	REPAIR & MAINTENA	998.19	V000247
	STAMPS.COM	DELIVERY & POSTAG	24.99	V000307
May 13	CHERRY PICK CAFE	COURSE REGISTRAT	30.08	V000288

132,066.26

LOS ANGELES COUNTY LAW LIBRARY

May 1, 2015 - May 31, 2015 (CHECKS)

Account No.: 102001

Page 2

VISA 7190

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 15	CRAIGLIST.COM	RECRUITMENT	75.00	V000289
	AMERICAN BAR ASSOCIATION	BOOKS	721.27	V000248
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,737.64	V000249
	BERNAN ASSOCIATES	BOOKS	17.00	V000250
	GEORGE T BISEL COMPANY	BOOKS	71.95	V000251
	BLOOMBERG BNA	BOOKS	156.22	V000252
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,102.83	V000253
	COUTTS LIBRARY SERVICES	BOOKS	554.82	V000254
	COUNCIL OF STATE GOVERNMENTS	BOOKS	62.74	V000255
	JAMES PUBLISHING INC	BOOKS	129.71	V000256
	JURIS PUBLISHING INC	BOOKS	238.50	V000257
	ALM MEDIA LAW JOURNAL PRESS	BOOKS	670.44	V000258
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	123.50	V000259
	PRACTISING LAW INSTITUTE	BOOKS	354.27	V000260
	STATE BAR OF TEXAS	BOOKS	195.00	V000261
	THOMSON REUTERS	BOOKS	11,732.00	V000262
	UNIVERSITY OF WISCONSIN LAW SCHOOL	BOOKS	60.00	V000263
	YBP LIBRARY SERVICES	BOOKS	839.23	V000264
	EXPEDIA	TRAVEL	1,124.40	V000290
	CHERRY PICK CAFE	STAFF MEALS & EVE	108.98	V000308
May 18				
	MATTHEW BENDER LEXISNEXIS MATTHEW B	BOOKS	37,655.56	V000291
May 19				
	CRAIGLIST.COM	RECRUITMENT	75.00	V000292
May 21				
	AMERICAN ASSOCIATION OF LAW LIBRARI	REGISTRATION FEE	624.00	V000293
	STAMPS.COM	DELIVERY & POSTAG	389.12	V000294
May 28				
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	808.00	V000265
	AT&T MOBILITY	TELECOM	187.98	V000266
	BERNAN ASSOCIATES	BOOKS	20.00	V000267
	CCH INCORPORATED	BOOKS	105.88	V000268
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	2,122.90	V000269
	COUTTS LIBRARY SERVICES	BOOKS	672.13	V000270
	GREY HOUSE PUBLISHERS	BOOKS	695.00	V000271
	JAMES PUBLISHING INC	BOOKS	118.81	V000272
	JONES MCCLURE PUBLISHING	BOOKS	120.00	V000273
	JURIS PUBLISHING INC	BOOKS	101.50	V000274
	JURISNET LLC	BOOKS	86.50	V000275
	MUNICIPAL CODE CORPORATION	BOOKS	147.75	V000276
	OXFORD UNIVERSITY PRESS	BOOKS	248.02	V000277
	THOMSON REUTERS	BOOKS	399.81	V000278
	MARQUIS WHOS WHO	BOOKS	341.70	V000279
May 29				

197,035.67

LOS ANGELES COUNTY LAW LIBRARY
May 1, 2015 - May 31, 2015 (CHECKS)
Account No.: 102001
VISA 7190

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	ALONTI CAFE & CATERING	BOARD EXPENSE	49.25	V000309
	CHERRY PICK CAFE	COURSE REGISTRAT	114.90	V000310

197,150.57

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2015 - May 31, 2015 (CHECKS)
 Account No.: 102003
 VISA 9830

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 4	SQBOX SOLUTIONS LTD	SOFTWARE MAINTENANCE	1,800.00	V000009
May 20	L A DEPT WATER & POWER	ELECTRIC/FIRE	9,079.25	V000010

10,879.25

LOS ANGELES COUNTY LAW LIBRARY
 May 1, 2015 - May 31, 2015 (WARRANTS)
 Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
May 1	CALPERS	PREPAID EXP	51,492.31	TS00218418
May 29	CALPERS	PREPAID EXP	49,188.51	TS00219691
			100,680.82	

MEMORANDUM

DATE: June 24, 2015

TO: Board of Law Library Trustees

FROM: Sandra Levin, Executive Director
Marcelino Juarez, Finance Manager

RE: Dental, Vision, Disability (LTD), and Life Insurance Renewal

BACKGROUND

Brecher Insurance & Financial Services (Brecher) is the Library's current insurance broker for dental, vision, disability (LTD), and life insurance. Our policies are subject to annual renewal and are scheduled to expire July 31, 2015. This insurance coverage is currently provided through Guardian.

Accordingly, the Law Library requested that our broker solicit and secure the most competitive bid for renewal. The resulting analysis and recommendation are discussed below.

ANALYSIS

Based on their experience and expertise, Brecher recommends that the Law Library renew with Guardian. Their analysis and recommendations are attached. As you will see, Guardian has agreed to rate pass on all lines of coverage but LTD. LTD is expected to increase by 5.6%. This will allow us to;

1. Provide the same level of coverage to employees with very minimal cost increase, and,
2. Be budget sensitive. As you may recall, we anticipated slight increases in some these lines of coverages in our FY 2016 budget proposal.

Staff recommends renewing all lines of insurance coverages with Guardian as is recommended by Brecher.

RECOMMENDATION

That the Board approve the renewal of all lines of insurance coverages with Guardian.



BRECHER INSURANCE AND FINANCIAL SERVICES

6300 WILSHIRE BLVD., SUITE 2200 • LOS ANGELES, CA • 90048 • PHONE (323) 782-3289 • FAX (323) 782-3022

MEMORANDUM

DATE: June 18, 2015

TO: Board of Law Library Trustees

FROM: David Brecher, Brecher Insurance & Financial Services

RE: Dental, Vision, Life and Long-Term Disability Insurance Renewal

SUMMARY

The Library's group dental, vision, basic life, AD&D, voluntary life and AD&D, and long-term disability (LTD) insurance plans renew on August 1, 2015. Guardian has agreed to a rate pass on all lines but LTD.

ANALYSIS AND DETAIL

Guardian is offering to renew dental, basic life, AD&D, and voluntary life and AD&D coverage with no rate increase. Guardian initially offered to renew vision with a 3% increase, but we were able to negotiate a rate pass on the vision. For the LTD, Guardian initially offered to renew with an increase of 17% (the rate guarantee period expired), but we were able to negotiate an increase of 5.56%. The LTD rate will increase from \$.18/\$100 to \$.19/\$100, which results in an approximate annual increase of \$247.

OPTIONS

1. Renew coverage with Guardian as is.
2. Market the coverage with other carriers. Note: In the past, most carriers have declined to quote the dental due to the large retiree population.

RECOMMENDATION

Among the benefits offered through Guardian, the largest expense is dental, and carriers typically decline groups with such a large percent of retirees on the plan. Guardian is offering to renew dental and all but LTD with no rate increase. The LTD rate increase results in a relatively low annual increase. By renewing with Guardian, Los Angeles Law Library can maintain the current benefits with a very modest increase in annual premium. Brecher Insurance and Financial Services recommends renewing with Guardian.

David Brecher, CA Insurance License #0B01282

David A. Brecher, ChFC®, CPA (Inactive), Registered Representative, offering securities through NYLIFE Securities LLC Member FINRA/SIPC,
A Licensed Insurance Agency (323) 782-3000

Financial Adviser offering investment advisory services through Eagle Strategies LLC., A Registered Investment Adviser
Brecher Insurance And Financial Services is not owned or operated by NYLIFE Securities LLC or its affiliates.



BRECHER DAVID
6300 WILSHIRE BLVD
SUITE 2200
LOS ANGELES, CA 90048

Your client's Guardian employee benefits
renewal package is enclosed

As a valued Guardian producer, we appreciate your business and hope you are fully satisfied with our plan offerings and services. Our commitment is to continue providing high-quality plans while placing your business needs first.

If you have questions about this renewal package or would like information about other benefits available for your client, we can assist you. Contact your Guardian Group Sales office at:

801 Parkview Drive North, Suite 100, EL Segundo, California, 90245, (310)-765-2200.

For priority assistance:

Please contact your Guardian Renewal Specialist, Christopher Walsh, at (310) 765-2396
Christopher_Walsh@glic.com

DENTAL | DISABILITY | LIFE | VISION | CRITICAL ILLNESS | CANCER | ACCIDENT

The Guardian Life Insurance Company of America 7 Hanover Square, New York, NY 10004-4025



**It's renewal
time!**

**Guardian is
here to help.**

RENEWAL INFORMATION FOR

**LOS ANGELES LAW LIBRARY
GROUP PLAN # 00449734**

**RENEWAL PERIOD
August 1, 2015 - July 31, 2016**



GUARDIAN®

DENTAL | DISABILITY | LIFE | VISION | CRITICAL ILLNESS | CANCER | ACCIDENT

The Guardian Life Insurance Company of America 7 Hanover Square, New York, NY 10004-4025

What you'll find in this package

RENEWAL INFORMATION	PAGE
Renewal Rates At-a-Glance	2
Current Plan Benefit Summaries By Product	6

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1, 2 and 3

DENTAL PLAN RATES - CHOICE PLAN					
Tier	Enrolled Employees	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	40	\$60.40	\$28,992	\$60.40	\$28,992
EE & SP	16	\$109.95	\$21,110	\$109.95	\$21,110
EE & CH	4	\$139.01	\$6,672	\$139.01	\$6,672
FAMILY	9	\$188.61	\$20,370	\$188.61	\$20,370
TOTAL	69		\$77,145		\$77,145

Your dental and/or vision premium includes 3.20% to cover the expected cost of the Health Insurance Fee. This fee is not tax deductible to insurance carriers and applies to all insurers offering fully insured medical, dental, and vision coverages.

If you have determined that your group is considered a small group and subject to ACA regulations which require you to include pediatric dental essential health benefits, Guardian can provide these benefits. Please contact your local Sales Office for options.

This plan is currently offered for Insurance Class 1 and 3

VISION PLAN RATES - VSP 60					
Tier	Enrolled Employees	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	21	\$12.42	\$3,130	\$12.42	\$3,130
EE & SP	9	\$21.32	\$2,303	\$21.32	\$2,303
EE & CH	3	\$21.75	\$783	\$21.75	\$783
FAMILY	6	\$35.07	\$2,525	\$35.07	\$2,525
TOTAL	39		\$8,740		\$8,740

Your dental and/or vision premium includes 3.20% to cover the expected cost of the Health Insurance Fee. This fee is not tax deductible to insurance carriers and applies to all insurers offering fully insured medical, dental, and vision coverages.

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

LTD PLAN RATES				
Volume	CURRENT		RENEWAL	
	Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
\$206,027	\$0.180/\$100	\$4,450	\$0.190/\$100	\$4,697

This plan is currently offered for Insurance Class 1 and 3

BASIC LIFE PLAN RATES					
Coverage	Volume	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
BASIC LIFE	\$1,000,000	\$0.120/\$1000	\$1,440	\$0.120/\$1000	\$1,440

This plan is currently offered for Insurance Class 1 and 3

AD&D PLAN RATES					
Coverage	Volume	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
AD&D	\$1,000,000	\$0.020/\$1000	\$240	\$0.020/\$1000	\$240

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES		
EMPLOYEES Age	CURRENT	RENEWAL
	Monthly Rate	Monthly Rate
15-29	\$0.055/\$1000	\$0.055/\$1000
30-34	\$0.063	\$0.063
35-39	\$0.094	\$0.094
40-44	\$0.166	\$0.166
45-49	\$0.257	\$0.257
50-54	\$0.389	\$0.389
55-59	\$0.617	\$0.617
60-64	\$1.032	\$1.032
65-69	\$1.686	\$1.686

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES (Continued)		
	CURRENT	RENEWAL
70-74	\$2.728	\$2.728
75-79	\$4.848	\$4.848
80-84	\$9.463	\$9.463
85-89	\$15.626	\$15.626
90-94	\$24.435	\$24.435
95-99	\$37.348	\$37.348

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES		
	CURRENT	RENEWAL
SPOUSE Age	Monthly Rate	Monthly Rate
15-29	\$0.055/\$1000	\$0.055/\$1000
30-34	\$0.063	\$0.063
35-39	\$0.094	\$0.094
40-44	\$0.166	\$0.166
45-49	\$0.257	\$0.257
50-54	\$0.389	\$0.389
55-59	\$0.617	\$0.617
60-64	\$1.032	\$1.032
65-69	\$1.686	\$1.686
70-74	\$2.728	\$2.728
75-79	\$4.848	\$4.848
80-84	\$9.463	\$9.463
85-89	\$15.626	\$15.626
90-94	\$24.435	\$24.435
95-99	\$37.348	\$37.348

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY LIFE PLAN RATES		
	CURRENT	RENEWAL
	Monthly Rate	Monthly Rate
CHILD(REN)	\$0.167/\$1000	\$0.167/\$1000

Renewal Rates At-a-Glance

This plan is currently offered for Insurance Class 1 and 3

VOLUNTARY AD&D PLAN RATES					
Tier	Volume	CURRENT		RENEWAL	
		Monthly Rate	Annual Premium	Monthly Rate	Annual Premium
EE	\$1,380,000	\$0.032/\$1000	\$530	\$0.032/\$1000	\$530
SPOUSE	\$250,000	\$0.032	\$96	\$0.032	\$96
CHILD(REN)	\$30,000	\$0.032	\$12	\$0.032	\$12

Current Plan Benefits Summaries

CONTRACT TYPE: DENTAL GUARD 2000

This plan is currently offered for Insurance Class 1, 2 and 3

PLAN BENEFITS SUMMARY		
	In-Network	Out-of-Network
Coinsurance		
Preventive	100%	100%
Basic	80%	80%
Major	50%	50%
Deductible		
Waived for preventive?	Yes	Yes
Maximum		
	\$2,000	\$2,000
Orthodontia		
	Included	
Lifetime Maximum	\$1,000	
Coinsurance	50%	
Maximum Rollover		
Threshold		\$800
Rollover Amount		\$400
In-network only rollover		\$600
Max Rollover Limit		\$1,500
Dependent Age Limit		26/26

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

CONTRACT TYPE: DENTAL GUARD 2000

This plan is currently offered for Insurance Class 1, 2 and 3

PLAN BENEFITS SUMMARY		
	In-Network	Out-of-Network
Coinsurance		
Preventive	100%	100%
Basic	100%	100%
Major	60%	60%
Deductible		
Waived for preventive?	Yes	Yes
Maximum		
	\$2,000	\$2,000
Orthodontia		
	Included	
Lifetime Maximum	\$1,000	
Coinsurance	50%	
Maximum Rollover		
Threshold		\$800
Rollover Amount		\$400
In-network only rollover		\$600
Max Rollover Limit		\$1,500
Dependent Age Limit		26/26

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Additional Dental Information

DENTAL MAXIMUM ROLLOVER SUMMARY

For Benefit Year Ending: 12/31/2015

ROLLOVER ACCOUNT SIZE	NUMBER OF QUALIFYING EMPLOYEES & DEPENDENTS	TOTAL ACCOUNT VALUE
\$0	25	\$0.00
\$1 - \$250	0	\$0.00
\$251 - \$500	9	\$3,600.00
\$501 - \$750	14	\$8,558.50
\$751 - \$1,000	10	\$9,000.00
Over \$1,000	60	\$86,607.00
TOTAL	93	\$107,765.50

12 of your Employees and Dependents currently are eligible for additional Maximum Rollover amounts.

"Benefit Year" refers to the 12-month period during which charges are counted toward this plan's annual maximum.

"Number of Qualifying Employees and Dependents" reflects information available at the time this renewal package was issued. Additional claims will affect this count.

"Eligibility for additional rollover amounts reflects information available at the time this renewal package was issued. Additional claims will affect the eligibility for additional rollover amounts"

Rollover amounts earned in the benefit year ending 12/31/2015 are applied to the members Maximum Rollover Account for use starting the next benefit year.

Current Plan Benefits Summaries

**VSP
 VISION**

This plan is currently offered for Insurance Class 1 and 3

PLAN BENEFITS SUMMARY			
	In-Network	Out-of-Network	Frequency
Exam Copay	\$10	\$10	12 months
Exam Allowance	100%	\$46	12 months
Materials Copay	\$25	\$25	
Base Lenses			
Single Vision Allowance	100%	\$47	12 months
Bifocal Allowance	100%	\$66	12 months
Trifocal Allowance	100%	\$85	12 months
Lenticular Allowance	100%	\$125	12 months
Contact Lenses			
Elective Allowance	\$120	\$120	12 months
Therapeutic Allowance	100%	\$210	12 months
Frame Retail Allowance	\$120	\$47	24 months
Materials Allowance	N/A	N/A	N/A

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

LONG TERM DISABILITY

This plan is currently offered for Insurance Class 1

PLAN BENEFITS SUMMARY	
Monthly Benefit	66% to \$10,000
Elimination Period	360 days
Benefit Duration	To Age 67/Adea
Own Occupation Period	Own Occ/Any Occ Mo Ben
Gainful Occupation	80%
Pre-Existing Conditions	3/12 Exclusion
Mental Nervous	2 years
Substance Abuse	2 years
Cost of Living (COLA)	N/A
Survivor Benefit	3 months
Integration	Full Family
Rehabilitation Benefit	Enhanced Rehab

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

LONG TERM DISABILITY

This plan is currently offered for Insurance Class 3

PLAN BENEFITS SUMMARY	
Monthly Benefit	66% to \$10,000
Elimination Period	120 days
Benefit Duration	To Age 67/Adea
Own Occupation Period	Own Occ/Any Occ Mo Ben
Gainful Occupation	80%
Pre-Existing Conditions	3/12 Exclusion
Mental Nervous	2 years
Substance Abuse	2 years
Cost of Living (COLA)	N/A
Survivor Benefit	3 months
Integration	Full Family
Rehabilitation Benefit	Enhanced Rehab

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

BASIC LIFE

This plan is currently offered for Insurance Class 1 and 3

LIFE BENEFITS SUMMARY	
Benefit Type	Flat
Multiple	N/A
Maximum Benefit	\$25,000
Earnings Definition	N/A
Guarantee Issue	N/A
Waiver of Premium	Waived To Specific Age
Age Reduction Formula	
Age 65	35%
Age 70	50%
Accelerated Benefit	
Benefit %	50%
Benefit Maximum	\$250,000

This plan is currently offered for Insurance Class 1 and 3

AD&D BENEFITS SUMMARY	
Benefit Type	Flat
Multiple	N/A
Maximum Benefit	\$25,000
Earnings Definition	N/A

Current Plan Benefits Summaries

VOLUNTARY LIFE

This plan is currently offered for Insurance Class 1 and 3

LIFE BENEFITS SUMMARY	
Benefit Type	Increment
Multiple	N/A
Maximum Benefit	\$300,000
Earnings Definition	N/A
Guarantee Issue	\$50,000
Waiver of Premium	Waived To Specific Age
Age Reduction Formula	
Age 65	35%
Age 70	50%
Accelerated Benefit	
Benefit %	50%
Benefit Maximum	\$250,000

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

This plan is currently offered for Insurance Class 1 and 3

DEPENDENT BENEFITS SUMMARY	
Spouse Benefit	
Benefit Type	Percent Of Earnings
% of EE amount	50%
Maximum Benefit	\$150,000
Guarantee Issue	\$25,000
Child(ren) Benefit	
Benefit Type	Both Flat & Percent Of Earnings
% of EE amount	10%
Maximum Benefit	\$10,000
Guarantee Issue	N/A

Plan information is for illustrative purposes only. Please consult plan contract for specific benefit levels.

Current Plan Benefits Summaries

VOLUNTARY AD&D

This plan is currently offered for Insurance Class 1 and 3

AD&D BENEFITS SUMMARY

	EMPLOYEE	SPOUSE	CHILD(REN)
Benefit Type	Increment	Percent Of Earnings	Percent Of Earnings
Multiple	N/A	50.0%	10.0%
Maximum Benefit	\$300,000	\$150,000	\$10,000
Earnings Definition	N/A		

MEMORANDUM

DATE: June 24, 2015

TO: Board of Law Library Trustees

FROM: Sandra Levin, Executive Director

RE: Update to Employee Handbook & Personnel Policies Manual

BACKGROUND

As you are aware, once or twice per year, Staff presents a revised Employee Handbook reflecting changes in law or other clarifications to maintain the Handbook as an accurate and timely reflection of Law Library practice and policy. Accordingly, attached please find a proposed revised Employee Handbook for the Board's consideration and approval. The majority of the changes simply track the revised language in the Memorandum of Understanding with SEIU as approved by the Board in May, 2015. However there is also a new substance abuse policy to provide greater clarity on this topic.

The Handbook is provided online in redline format to allow for easier review at http://www.lalawlibrary.org/pdf/EmployeeHandbook_Revised_201506.pdf. The redline has also been provided to SEIU for their review and may be subject to discussion with SEIU prior to implementation.

RECOMMENDATION

Staff recommends that the Board APPROVE and ADOPT the attached revised Handbook.



MEMORANDUM

DATE: June 24, 2015

TO: Board of Law Library Trustees

FROM: Sandra Levin, Executive Director
Marcelino Juarez, Finance Manager

RE: Award of Contract for Financial Audit

BACKGROUND

Since it has been a number of years since proposals and bids were collected for the Law Library's annual audit services, staff conducted a Request for Proposals. It is recommended that Vasquez & Company, LLP be selected as the Library's auditors for fiscal year 2015 at a cost not to exceed \$15,965.

The RFP was posted publicly and 8 firms were specifically invited to bid. Three qualified proposers responded. Attached is a matrix that evaluates each firm on the categories set forth in the RFP proposal. Each firm is rated on a scale of 1 to 5 (1 being the least descriptive/comprehensive and 5 being the most descriptive/comprehensive). A second matrix is provided comparing the costs for each proposer.

Staff believes that all of the responding firms have sufficient experience and are qualified to conduct the Library's financial audit. As a result, Staff recommends awarding the contract to Vasquez & Company, LLP as they offer a lower fee. This also offers the advantage of using a new audit firm so a new set of eyes can come in and review our procedures and policies.

A copy of the Vasquez proposal is also attached.

RECOMMENDATION

It is recommended that Vasquez & Company, LLP be selected as the Library's auditors for fiscal year 2015 at a cost not to exceed \$15,965.



Proposal Evaluation Matrix for Audit RFP

Section	Category Weight	Relative Weight	Category	Vasquez & Company, LLP	Moss, Levy & Hartzheim, LLP	BCA Watson Rice, LLP
Statement of Work	5		Company Organization and Contact Information			
		30	Identify the name, address, telephone, fax numbers.	5	5	5
		30	If established, provide the address of the company web site.	5	5	5
		40	Provide the name, title, telephone number and email address of the person or persons authorized to represent the company in the proposal process. If different from your response in number 3, provide the name, title, telephone number and email address of the person designated as the company contact (Not Applicable).	5	5	5
		100	<i>Subtotal</i>	5.0	5.0	5.0
Statement of Work	20		Minimum Mandatory Requirements			
		50	A statement of the company's background and experience providing auditing, tax and management consulting services for government organizations and or non-profit organizations.	5	5	5
		25	References for similar work performed for other government or non-profit organizations.	5	5	5
		5	Identify appropriate, current licenses.	5	5	5
		10	A statement identifying the lead person(s) for this project and provide a description of their background, particularly noting similar assignments, specialized expertise or experience with government organizations.	5	5	5
		10	A statement identifying all key personnel assigned to this project, their names and participation level. Provide a summary of each person's background, particularly noting similar assignments, specialized expertise or experience with government organizations. If applicable, a statement identifying all subcontractors who will be used and the work to be performed by them. Provide a summary of each person's background, particularly noting similar assignments, specialized expertise or experience with government organizations (Not Applicable).	5	5	5
		100	<i>Subtotal</i>	5.0	5.0	5.0
Statement of Work	15		Work to be Performed			
		30	Identify the phases and work performed within each phase.	5	3	5
		30	Identify each milestone. Identify each person involved in each phase and the level and type of work to be performed.	5	5	5
		10	Provide the approximate amount of time required to complete each phase.	5	5	5
		30		5	5	5
100	<i>Subtotal</i>	5.0	4.4	5.0		
Costs Associated with the Statement of Work	60		Financial Audit & Management Letter			
		60	Labor: For each person assigned to the project, identify the approximate number of hours they will devote to the project and their hourly rate.	5	5	5
			Subcontractor Costs: Identify subcontractors by name, list their cost per hour or per day, and the number of hours or days their services will be used (Not Applicable).	0	0	0
			Travel Costs: The Library will not reimburse travel costs (Not Applicable).	0	0	0
			Miscellaneous Costs: Identify any miscellaneous costs or expenses that will be charged to the project. Any applied discounts or surcharges must be clearly identified (Not Applicable).	0	0	0
		20	Summary: Summarize the total number of hours, subcontractor costs and miscellaneous costs.	5	5	5
		20	Maximum Fee: A maximum fee amount (not to exceed amount) must be clearly stated.	5	5	5
100	<i>Subtotal</i>	5.0	5.0	5.0		
100			Overall Scores	50.0	49.1	50.0

Financial Audit RFP Cost Review

Firm	FY 2015 Proposal	FY 2016 Proposal	FY 2017 Proposal
Vasquez & Company, LLP	15,965	16,763	17,601
Moss, Levy & Hartzheim, LLP	17,496	17,896	18,296
BCA Watson Rice LLP	16,500	17,078	17,675

PROPOSAL FOR FINANCIAL AUDIT SERVICES



Gilbert R. Vasquez
Vasquez & Company LLP
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TRANSMITTAL LETTER

June 10, 2015

Ms. Sandra J. Levin
Executive Director
Los Angeles County Law Library
301 West First Street
Los Angeles, CA 90012-3140

RE: Request for Proposal for Professional Auditing Services

Vasquez & Company LLP (Vasquez) is pleased to respond to the Los Angeles County Law Library (Library) request for proposal to audit its financial statements beginning with the fiscal year, July 1, 2014 to June 30, 2015. Our years of experience in serving governmental entities and our hands-on commitment to superior service, integrity and knowledge make us particularly qualified to provide the professional services requested by the Library.

Anticipating your needs: Our professionals, with extensive experience in local government, will bring an unbiased, fresh perspective to Library's systems, operations and practices. Our experience will allow us to assess risk and compare existing policies and procedures to those used by other efficient, reputable municipalities.

We will focus on critical areas such as separation of funds, compliance with program/federal/and state requirements), safeguarding of assets and authorized expenditure of resources. Our observations and suggestions for improvement, where applicable, will be shared with management on a timely basis in order that corrective action can be implemented expeditiously.

Communication with the Library: The value of a talented, knowledgeable and experienced engagement team is directly dependent on the Library's access to and interaction with the team members. Our established practice, which is also our plan for Library's audit, is to hold regular scheduled status meetings with partner, manager and in-charge in attendance. These meetings include detailed agendas, meaningful status reports and active participation by the Vasquez team in presenting the audit results, responding to the Library observations and questions, and developing effective solutions to identified challenges. These meetings are supplemented by regular ongoing less formal communication and the availability of all team members, including the engagement partner and quality control partner, on a year-around basis.

Addressing critical accounting matters: Recognizing that your interests are best served by highly qualified, knowledgeable and trained accountants and auditors, we offer our staff and our clients frequent training in current technical matters and subjects of importance to the finance, accounting and auditing aspects of local governments. As your accounting and business advisor, we embrace a forward-thinking approach on upcoming accounting pronouncements and will work with the Library to facilitate timely implementation. We provide guidance and training to your personnel on the implementation of new GASB and SAS requirements and specifics of Federal and State of California regulations as they pertain to local government accounting early so that Library personnel will be able to provide the necessary information that will allow for an efficient and cost effective audit.

Team continuity: Beyond partner leadership and support, an audit is only as good as the people doing the bulk of the work on a day-to-day basis. We are committed to providing a staff resource pool that embodies the attributes that you expect of your auditor, including technical expertise in GASB, knowledge of the government and private industries, and softer skills such as respect, empathy, and timely response to questions. Each team member that we have allocated to serve the Library brings relevant experience and receives industry training through our Continuing Professional Education program. We are committed to maintaining the engagement continuity you require. However, in the event some of our staff leaves the firm for other career opportunities, you can be assured that through our industry training, we have the resources to provide you an appropriate replacement.

Timeliness: At Vasquez we understand and appreciate the importance of adhering to agreed-upon timelines and meeting deadlines. We recognize that you must meet the reporting requirements of the federal and state governments, as well as those of your Board of Trustees. Therefore, we structure our audit approach to include year around involvement which allows us to recognize issues early, plan for the orderly completion of our work and avoid end-of-the-audit surprises.

Reliability: Vasquez has a long history of dependability and reliable expertise in service to the government sector. It is a history of accumulated skills and experience we apply to help our clients reach their goals.

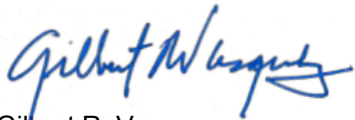
New GASB Pronouncement Experience: Our team has assisted our clients in the adoption of applicable Governmental Accounting Standards Board (“GASB”) statements. In recent years, several standards were monumental in that they established new financial reporting requirements for state and local governments throughout the United States and restructured much of the information that had been presented in the past. Our firm responded to those standards and worked with several municipalities, community colleges, and school districts as their GASB implementation consultants. We assisted these clients in assessing their readiness to implement the new standard as well as guiding them through the actual implementation. Members of our team have been participants in the GFOA CAFR review program and are able to bring insight and expertise and value to our client base.

We take a very proactive approach in helping our clients understand GASB activities from exposure drafts to implementation of new standards. We accomplish this through our collaborations with GASB, GFOA, and the AICPA Government Audit Quality Center, and more importantly by taking the time to sit down with clients to discuss and plan for the impact of new GASB standards.

Providing an effective and efficient audit: Audit quality is fundamental to our firm. Our risk-based approach, our high caliber management team and experienced staff ensure that critical issues are not overlooked but instead are promptly identified, communicated to you and resolved to the Library’s satisfaction.

We thank you for this opportunity to present our firm’s professional qualifications to the Library. We trust that you will find Vasquez uniquely qualified to provide the Library with professional auditing services. Should you have any questions or desire further assistance, please call me at the contact information below.

VASQUEZ & COMPANY LLP



Gilbert R. Vasquez
Managing Partner

STATEMENT OF WORK

COMPANY ORGANIZATION AND CONTACT INFORMATION

a. Identify the name, address, telephone, fax numbers.

Vasquez & Company LLP

801 S. Grand Avenue, Suite 400
Los Angeles, CA 90017-4646
t) 213-873-1700
f) 213-873-1777

b. If established, provide the address of the company web site.

www.vasquezcpa.com

c. Provide the name, title, telephone number and email address of the person or persons authorized to represent the company in the proposal process.

Gilbert R. Vasquez, CPA
Managing Partner
t) 213-873-1700
e) gr@vasquezcpa.com

d. If different from your response above, provide the name, title, telephone number and email address of the person designated as the company contact.

Please refer to the individual described above.

MINIMUM MANDATORY REQUIREMENTS

a. FIRM QUALIFICATIONS

1. **A statement of the company’s background and experience providing auditing, tax and management consulting services for government organizations and/or non-profit organizations.**

PERSONNEL RESOURCES

The Vasquez staff is comprised of 72 professionals and administrative staff as follows:

Partners	3
Principals	6
Managers	8
Supervisors	11
Senior Auditors	18
Staff Auditors	22
Professionals	68
Administrators	4
Total	72

ADDITIONAL RESOURCES



An important component of our depth of expertise, adaptability and technological innovation is our relationship with the McGladrey Alliance. McGladrey is the fifth largest accounting firm in the United States and, through our affiliation with the McGladrey Alliance; we have access to over 233 offices and 12,500 people in 47 States and Puerto Rico. Below is a chart of the various office locations and some key statistics on the depth of resources we can access through this alliance.

GOVERNMENT EXPERIENCE

The Vasquez team has performed numerous audits of governmental organizations subject to financial and compliance audits. These audits were performed in accordance with auditing standards generally accepted in the United States, Government Auditing Standards, OMB Circular A-133 and its Compliance Supplement (when applicable), and the Office of the State Controller’s Minimum Audit Requirements and Reporting Guidelines for California Special Districts (when applicable). Below is a list of governments served by members of the Vasquez team:

Government Type		Financial Audit	A-133 Audit
Cities	City of Los Angeles	x	x
	City of Anaheim	x	x
	City of Newport Beach	x	x
	City of Pasadena	x	x

Government Type		Financial Audit	A-133 Audit
Government Type	City of San Diego	x	x
	City of Riverside	x	x
	City of Santa Ana	x	x
	City of Huntington Beach	x	x
	City of Orange	x	x
	City of Carson	x	x
	City of Colton	x	x
	City of El Monte	x	x
	City of Gardena	x	x
	City of Hawthorne	x	x
	City of Huntington Park	x	x
	City of Montebello	x	x
	City of Norwalk	x	x
	City of Pico Rivera	x	x
	City of La Puente	x	x
	City of La Verne	x	
	City of Lynwood	x	x
	City of San Fernando	x	x
	City of South Gate	x	x
	City of Temple City	x	x
Utilities	Central Basin Municipal Water District	x	x
	Metropolitan Water District of Southern California	x	x
	Upper San Gabriel Valley Municipal Water District	x	x
	Water Replenishment District of Southern California	x	
	Walnut Valley Water District	x	
	Valley County Water District	x	
	Municipal Water District of Orange County	x	x
	Riverside Flood Control District	x	x
	Eastern Municipal Water District	x	x
	El Toro Water District	x	
	Garden Grove Public Works, Water Division	x	
	Pasadena Water & Power	x	
	Anaheim Public Utilities	x	x
	Riverside Public Utilities	x	
	Needles Public Utility Authority	x	
	Los Angeles Department of Water and Power	x	x
San Gabriel Valley Water Company		x	

Government Type		Financial Audit	A-133 Audit
	Arizona Water Company	x	
Transportation	Los Angeles County Metropolitan Transportation Authority	x	
	Foothill Transit	x	x
	OMNITRANS – San Bernardino County	x	
	Monterey-Salinas Transit	x	
	Sun Tran – Tucson, Arizona	x	
	Antelope Valley Transit Authority	x	
	Alameda Corridor Transportation Authority	x	
	San Diego Metropolitan Transit System	x	x
	San Diego Metropolitan Transportation Development Board	x	
	San Diego County Regional Airport Authority	x	x
	Oakland International Airport	x	x
	Orange County Transportation Authority	x	x
	McCarran International Airport	x	x
	Phoenix Sky Harbor International Airport	x	x
	City of Santa Monica Big Blue Bus	x	

GASB

Our firm encourages early adoption of all applicable Government Accounting Standards Board (GASB) statements. Some of these standards have been monumental in establishing new financial reporting requirements for state and local governments throughout the United States, and restructured much of the information that had been presented in the past. In prior years, the major focus has been Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments; Statement No. 35, Basic Financial Statements and Management's Discussion and analysis- for public colleges and universities. Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus; Statement No. 38, Certain Financial Statement Note Disclosures and GASB Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. In addition, the challenges posed by Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions have strained educational accounting staff to great lengths.

We take a proactive approach in assisting our clients understand GASB activities from exposure drafts to implementation of new standards. We accomplish this through our collaborations with GASB, GFOA, ASBO, AICPA Government Audit Quality Center, and by taking the time to sit down with clients to discuss and plan for the impact of new GASB standards.

Pronouncements issued but not yet adopted

The GASB has issued pronouncements that have effective dates subsequent to June 30, 2015, which may impact future financial presentations. We will be pleased to help the Library implement the Statements that have been issued, but not yet implemented and to discuss what, if any, impact implementation of the statements may have on the financial statements of the Library. The significant pronouncements that will be implemented in the future include:

- GASB Statement No. 68, Accounting and Financial Reporting for Pensions – as amendment of GASB Statement No. 27, effective for the Library’s fiscal year ending June 30, 2015.
- GASB Statement No. 71, Pension, Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68, effective for the Library’s implementation of GASB Statement No. 68.

We take a very proactive approach in helping our clients understand GASB activities from exposure drafts to implementation of new standards. We accomplish this through our collaborations with GASB, GFOA, and the AICPA Government Audit Quality Center, and more importantly by taking the time to sit down with clients to discuss and plan for the impact of new GASB standards.

Recognizing that your interests are best served by highly qualified, knowledgeable and trained accountants and auditors, we offer our staff and our clients frequent training in current technical matters and subjects of importance to the finance, accounting and auditing aspects of local governments. We will provide the Library a minimum of eight (8) hours of continuing professional education annually, and will also invite you to our annual Governmental Update Conference. As your accounting and business advisor, we embrace a forward-thinking approach on upcoming accounting pronouncements and will work with the Library to facilitate timely implementation. We provide guidance and training to your personnel on the implementation of new GASB and SAS requirements and specifics of Federal and State of California regulations as they pertain to local government accounting early so that Library personnel will be able to provide the necessary information that will allow for an efficient and cost effective audit.

OMB Circular A-133

A large number of our government and nonprofit clients receive federal funds. Our success in effectively serving these entities is based in part, on our significant knowledge and experience with U.S. Office of Management and Budget (OMB) Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Our successful audits include those for large complex engagements such as the County of Los Angeles Single Audit, with more than \$3.5 billion in federal expenditures, the Community Development Commission of the County of Los Angeles with over \$300 million in federal expenditures and Los Angeles Community College District with approximately \$200 million of federal funds.

Management Letter Comments

Recent changes to the Statement on Auditing Standards (SAS) have made identifying and communicating weaknesses in internal controls around reliable financial reporting noted during the course of the audit, a presumptive requirement. Vasquez makes value-added management letter comments a high priority. Our clients have realized many benefits including: improved operational efficiencies, security and proactive prevention of potential future audit issues. Value-added recommendations to strengthen the administration and internal controls through meaningful management letter comments that meet AICPA standards are provided to all our audit clients at no additional cost.

Our Management Letter Comments are issued in the form of a report and presented as part of the exit conference, during the exit conference we will list the current year’s comment(s) and management’s response(s); we will also review the prior year’s management comments and advise on the status of the implementation of recommendations.

Tax Experience

Forty percent of Vasquez’s practice is concentrated on nonprofit organizations. As a result, we have extensive experience working with and communicating the unique and complex IRS regulations for nonprofit organizations. These areas include:

- 501(c)(3) specific compliance areas
- Proper accounting for charitable contribution income, non-cash donations, quid pro quo donations, contributions and pledges receivable
- Unrelated business income tax
- Related party transactions and the importance of conducting them at fair market value in an arms' length manner
- IRS 4958 intermediate sanctions and safe harbor guidance
- Compensation structuring
- Nonprofit corporate governance

We provide advice on corporate governance and management operations that are important for nonprofit organizations to have knowledge of, implement, and abide by as part of their ongoing best practices and organizational policies. Our clients appreciate our specialized knowledge, as it has helped make for a uniquely purposeful and meaningful relationship as we concentrate on highlighting these issues to management and the board of directors by providing key advice and direction in these areas.

Vasquez is committed to providing a highly qualified engagement team possessing expertise in governmental auditing, internal auditing, fraud risk assessment, COSO controls evaluation, information technology controls evaluation, and SOX compliance for public companies. Our team includes Certified Fraud Examiners (CFE), Certified Public Accountants (CPA), and Certified Systems Information Auditors (CSIA).

2. References for similar work performed for other government or non-profit organizations

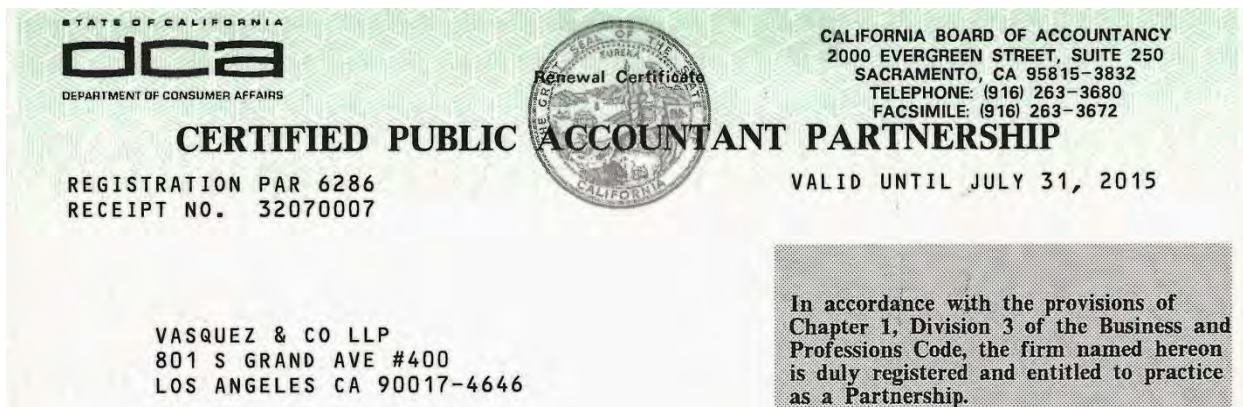
Client Contact	Engagement Description
City of Simi Valley Jody Kershberg Deputy Director/Fiscal Services (805) 583-6725	Annual financial, compliance audit for inclusion in the City's CAFR prepared in conformance with the GASB 34 requirements, Single Audit (OMB A-133), calculation of GANN Appropriation Limit, <u>Simi Valley Library compliance</u> , Public Service Center for Sanitation and Waterworks compliance. GFOA Award. 2014 to present
City of Carson Trinidad Catbagan Finance Director (310) 830-7600	Annual financial, compliance audit for inclusion in the City's CAFR prepared and in conformance with the GASB 34 requirements, Single Audit (OMB A-133), Financing Authority, Calculation of GANN Appropriations Limit, State Controller's Report. GFOA Award. 2010 to Present
City of Vernon William Fox Finance Director (323) 583-8811	Annual financial, compliance audit for inclusion in the City's CAFR prepared and in conformance with the GASB 34 requirements, Single Audit (OMB A-133), Vernon Light and Power, calculation of GANN Appropriations Limit, State Controller's Report. GFOA Award. 2013 to present
City of Norwalk	Annual financial, compliance audit for inclusion in the City's CAFR

Client Contact	Engagement Description
Jana Stuard Director of Finance (562) 929-5700	prepared in conformance with the GASB 34 requirements, Single Audit (OMB A-133), Norwalk Facilities Financing Authority, Norwalk Transit System Fund, I-5 Consortium, and AQMD audits, calculation of GANN Appropriations Limit, State Controller's Report. GFOA Award. 2008 to present
Los Angeles County Law Library Marcelino Juarez Finance Manager (213) 785-2525	Annual audit of the financial statements in accordance with auditing standards generally accepted in the United States of America. 2005 2007

3. Identify appropriate, current licenses

LICENSE TO PRACTICE IN CALIFORNIA

Vasquez is properly licensed to conduct public accounting in California. Furthermore, Vasquez holds valid business permits and other documents as required by the city, county, state, and other governmental and/or regulatory bodies to legally engage in and perform the services requested under this RFP. We further assure that management-level engagement team members are properly licensed Certified Public Accountants in California. Vasquez certifies that upon notification, it will inform the Library of any suspension, termination, lapse, non-renewals, or restrictions of its licenses, certificates, or other required documents.



b. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

The engagement team we propose for the Library’s audits has been chosen based on the needs of the Library and their prior experience on similar engagements. Vasquez can fulfill the needs of the Library engagement and will not utilize subcontractors. A synopsis of the team members and their respective roles followed by their resumes is as follows:

Team Member	Role
<p>Benel Se, CPA Lead Partner</p>	<p>Benel Se, Vasquez Partner with over twenty (20) years of public accounting and auditing experience will be responsible for leading our delivery services to the Library. She will lead our planning efforts, work closely with Library management and will be available throughout the term of the engagement to ensure proactive issue identification and service delivery.</p>
<p>Arlene Cembrano, CPA Engagement Quality Control</p>	<p>Arlene Cembrano, Vasquez Quality Control Director with over fifteen (15) years of public accounting experience will have the responsibility of technical reviewer for the Library engagement. Arlene is the professional standards reviewer of reports issued and will work closely with the Lead Partner in reviewing and evaluating the fieldwork.</p>
<p>Arcelita L. Peran, CPA Supervisor</p>	<p>Arcelita Peran, Supervisor with fifteen (15) years of public accounting and auditing experience will work closely with Vasquez management team in planning and coordinating for the Library engagement. She will perform audit fieldwork procedures and report preparation as well as provide guidance to audit staff in the field.</p>



BENEL SE, CPA

Lead Partner

Benel Se, Vasquez Partner with over twenty (20) years of public accounting and auditing experience will be responsible for leading our delivery services to the Library. She will lead our planning efforts, work closely with Library management and will be available throughout the term of the engagement to ensure proactive issue identification and service delivery.

Area of Expertise

Benel's expertise includes overseeing all aspects of financial and compliance audits, reviews, compilations, forecasts and projections for government agencies and nonprofit organizations. Her public accounting expertise includes compliance examinations and internal control reviews in accordance with OMB Circular A-133.

Representation of Experience

- Los Angeles County Law Library
- County of Los Angeles
- County of Los Angeles Auditor-Controller
- City of Los Angeles Dept. of Recreation and Parks
- CRA/LA
- City of Gardena

Professional Background

Benel's professional background includes auditor with Ernst & Young. Her affiliations include membership in the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants (CSCPA). She is also a member of the National CPA Health Care Advisors Association (HCAA), National Association of Women Business Owners (NAWBO-LA) she is also the Founding President of the professional association the International Society of Filipinos in Finance and Accounting (ISFFA).

Educational Background

Benel received her Bachelor of Science, with a major in Accounting in 1984 at De La Salle University. She remains current on accounting and auditing matters by attending courses; seminars and conferences related to accounting and general financial business activities. Benel meets the professional continuing education requirements of the AICPA and the California Board of Accountancy.



ARLENE CEMBRANO, CPA

Engagement Quality Control Reviewer

Arlene Cembrano, Vasquez Quality Control Director with over fifteen (15) years of public accounting experience will have the responsibility of technical reviewer for the Library engagement. Arlene is the professional standards reviewer of reports issued and will work closely with the Lead Partner in reviewing and evaluating the fieldwork.

Areas of Expertise

Arlene's expertise is focused on overseeing and reviewing financial and compliance audits, internal control review of government agencies, nonprofit organizations, privately held companies and publicly traded companies. Her expertise also includes overseeing audits employee benefit plan audits performed in accordance with DOL and ERISA reporting requirements.

Representation of Experience

- Los Angeles Universal Preschool
- United Ways of California
- Antelope Valley Community Clinic
- Central City Community Health Center, Inc.
- Clinica Monseñor Oscar A. Romero
- El Proyecto del Barrio, Inc.
- Korean American Family Service Center
- St. Anthony Medical Center
- UMMA Community Clinic
- Life Steps Foundation, Inc.
- Los Angeles Trust for Children's Health
- Partnership Scholars

Professional Background and Affiliations

Arlene's professional background includes auditor with PricewaterhouseCoopers LLP and Arthur Andersen. She is a Certified Public Accountant licensed to practice in the State of California. Subsequent to that time, she has attended numerous courses; seminars and conferences related to accounting and general financial business activities.

Educational Background

Arlene received her Bachelor of Science, Major in Accounting from the De La Salle University.



ARCELITA L. PERAN, CPA

Supervisor

Arcelita Peran, Supervisor with fifteen (15) years of public accounting and auditing experience will work closely with Vasquez management team in planning and coordinating for the Library engagement. She will perform audit fieldwork procedures and report preparation as well as provide guidance to audit staff in the field.

Area of Expertise

Arcelita's work is focused on compliance audits, including incurred cost audits, closeout audits and pre-award audits of professional services contracts with government agencies. She has also participated in financial and compliance audits of governmental and nonprofit entities including internal control reviews and single audits in accordance with OMB Circular A-133.

Representation of Experience

- Los Angeles Community College District
- City of Los Angeles Office of the Controller
- County of Los Angeles Auditor-Controller
- Alameda Corridor Transportation Authority
- Los Angeles County Metropolitan Transportation Authority

Professional Background

Prior to joining Vasquez, Arcelita was a Manager, Audit Section Head; Assistant Manager, Audit Team Leader with the Bank of the Philippine Islands.

Educational Background

Arcelita received her bachelor's degree in Business Administration major in Accounting from the Philippine School of Business Administration.

WORK TO BE PERFORMED

OBJECTIVES OF EXAMINATION

Scope of Work

We understand that we will perform the following services for Library for its fiscal year ending June 30, 2015. The scope of services to be performed shall include but not be limited to the following:

- Perform an audit and render an auditors' report on the Library financial statements in accordance with auditing standards generally accepted in the United States of America. As a part of our audit we will identify and evaluate the Library internal control over financial reporting and report in writing to the Library Board of Directors/Audit Committee any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses based on the standards and guidelines established by Statement on Auditing Standards SAS 115 Communicating Internal Control Related Matters and communicate with the Library matters related to the financial statement audit relevant to the governing body in accordance with Statement on Auditing Standards No. 114 The Auditor's Communication to Those Charged with Governance.
- Issue a "management letter" that includes recommendations for improvements in internal control, accounting procedures, and other significant observations that are considered to be non-reportable conditions.
- At the conclusion of our audits we will be pleased to make a presentation to the Board of Trustees, during which we will discuss our audit approach, scope and results; management letter, and any optional recommendations. We pride ourselves on our ability to convey complex information in an informative fashion, free of bias, such that Management and the Board can evaluate the significance of the information and determine action plans as may be appropriate.
- Be available to answer technical questions from the Library's management and/or funding source.

Specific Audit Approach

At Vasquez, we want to build strong relationships with our clients and continuously seek to understand ways in which we can ensure the services we are providing are in alignment with their needs. We believe it is important to strive for continuous improvement in the ways we interact with and deliver services to clients. We do this, in part, by adhering to defined client service standards and seeking feedback on our performance from our clients. Vasquez utilizes several key technology systems to improve audit efficiency and effectiveness. Our use of technology in the audit process benefits you in the following ways:

- **Efficiency.** Your audit files are designed with you in mind including planning forms, audit programs and procedures. This promotes efficiency and allows for easy documentation, exchange and review of information.
- **Communication.** When you have a question, all client information is at our fingertips to access at any time no matter where we are located, even from prior year audits. Questions on workpapers or other issues can be accumulated and sent via e-mail in order to reduce the number of interruptions to your daily routine during audit fieldwork.
- **Technical Information.** In addition to our extensive industry experience, the ARM system allows us to provide up-to-date technical information quickly. Accounting standards and support can be provided to management at any time during the audit process.
- Our auditing philosophy, commitment, attitude and technology effectively distinguish us with our clients and in the marketplace.

Accounting Research Manager

Accounting Research Manager (ARM) is a comprehensive online database of expert-written analytical accounting, auditing, as well as primary source data. It includes the full suite of publications from the Governmental Accounting Standards Board, the GAO, Financial Accounting Standards Board, Emerging Issues Task Force, Securities and Exchange Commission, American Institute of Certified Public Accountants, and International Accounting Standards Board. In addition, interpretive analyses are provided in many areas.

Paperless Audit System

Vasquez utilizes CaseWare audit software tool. This paperless audit system helps to ensure quality and uniformity in the audit process.

File Interrogation Software

We use IDEA software to analyze data in unique ways and for the audit sampling process. Some examples of procedures we can perform with IDEA include:

- Merging, analyzing and evaluating large amounts of data
- Perform statistical sampling over a population for effective analysis
- Search for duplicate testing (vendors, invoices, checks, adjustments, etc.) in minutes
- Matching vendors with employee addresses for any unusual activity
- Efficient and effective search for purchase stringing
- Gap detection testing to ensure that the data is complete when we perform our analysis
- Search for related parties
- Search for payments to vendors, right below bid requirement amounts
- Sort all payments after year-end, by amount, to look for material unrecorded liabilities/expenses
- Sort all cash receipts after year-end, by amount, to look for material unrecorded assets/revenues

Sampling

Sampling is one of the methods we use to obtain efficiency in the audit process. In designing and implementing a sample plan, we consider the specific audit objective to be achieved and determine that the audit procedures to be applied will achieve that objective. We will:

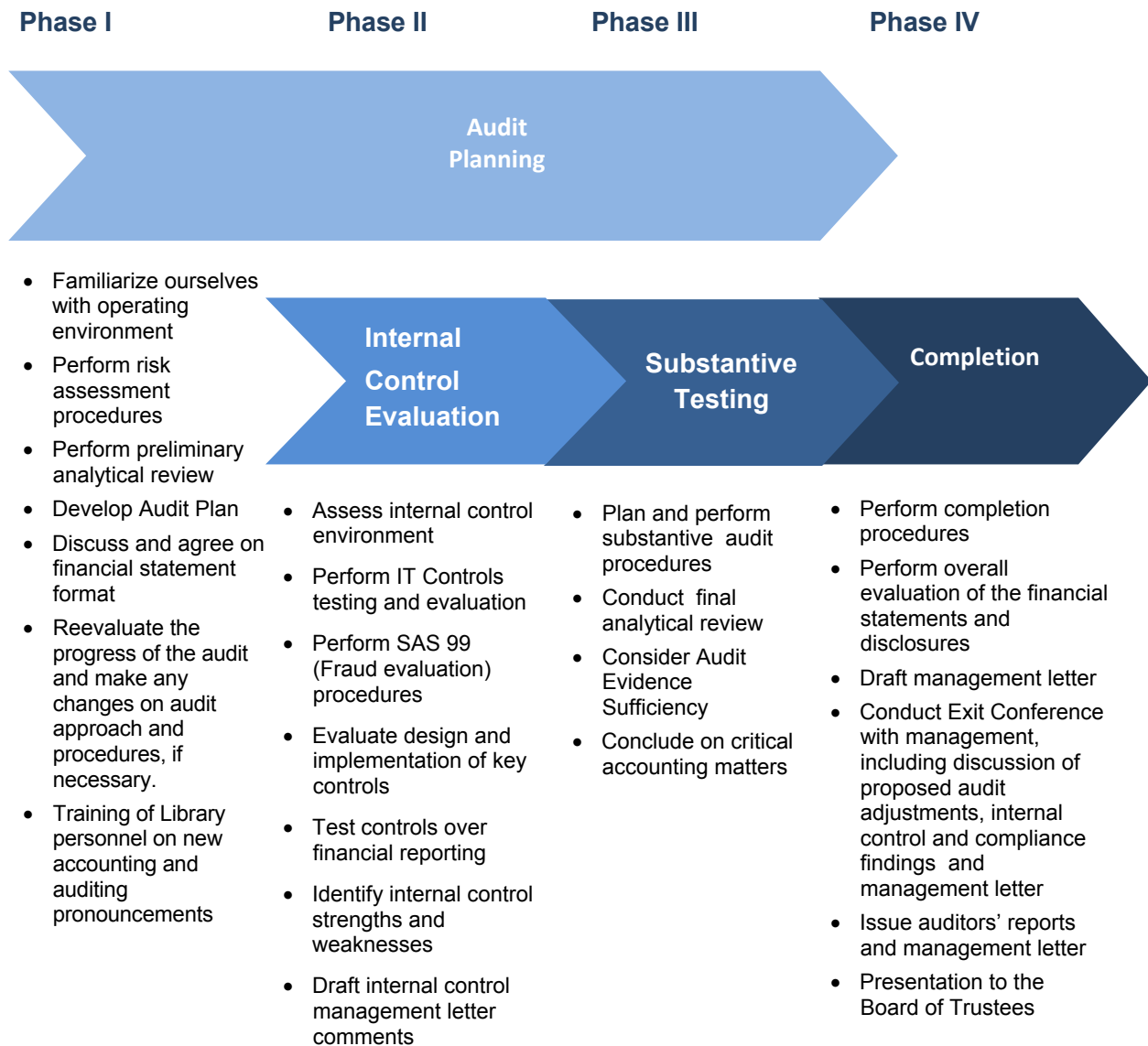
- Define the objective of the test
- Define the population to be sampled, the element of the population to be examined (sampling unit), and what an error is
- Determine which sampling technique is most appropriate
- Determine an appropriate sample size and select a sample that is intended to be representative of the population
- Examine each sample item to determine whether it is an error.

Data Flow

To assist in managing the flow of data for our testing, we intend to utilize our Vasquez Citrix ShareFile, a secure and regulatory compliant tool to more effectively and efficiently manage the many requests for information necessary to conduct an engagement of this size. The Vasquez Citrix ShareFile is a secure, web-based repository that allows our auditors to post requests for audit information and for client

personnel to respond (most often uploading and downloading attachments). All requests/responses and questions/answers are maintained in an easy-to-access website. Requests are tracked by assigned individual and notifications are received via e-mail. This will allow both the agency being audited and the audit team to easily monitor the audit progress and quickly address any issues in the audit information request/response process. The Vasquez Citrix ShareFile will be a valuable tool for the Library to monitor the status of our progress throughout this engagement. Finally, it eliminates the sometimes non-secure data exchange through the use of USB drives, CD-ROMs and paper.

We have summarized our planned audit approach and procedures below:



Phase I – Audit Planning

The planning phase lays the foundation for the direction of our audit efforts. It encompasses the following steps:

- Conducting entrance conferences with the appropriate Library management personnel. The agenda would include, but need not be limited to, the following:
 - The application of generally accepted accounting principles
 - Concerns of Library management
 - Report requirements, refinements and deadlines
 - Initial audit approach and timing schedule
 - Assistance by Library personnel
 - Establishment of principal contacts
 - Progress reporting process
 - Consideration of Fraud in a Financial Statement Audit
 - The auditors' responsibility for fraud prevention
 - Scheduling inquiries of management and others (including non-accounting personnel) about the risk of fraud
- We believe it is important for us to assist the Library implement new accounting, auditing and compliance requirements. It is for that reason we intend to schedule training with Library personnel involved in all phases of the audit for them to have a clear understanding of the latest technical changes for their respective areas as well as have a clear understanding of the audit requirements and timeline. The training will be provided in the form of live or webcast as desired.
- Expanding our understanding of the Library and its operating environments. We will accomplish this by familiarizing ourselves and updating our knowledge of applicable background information pertinent to the Library, its grants and fund structure through our review of the following:
 - Applicable state legislation
 - Organizational structure
 - Minutes of meetings
 - Policies and procedures manuals, administrative codes, rules and regulations
 - Description of the Library's financial and other information systems
 - Recent financial statements and key operating statistics
 - Contracts and major commitments
 - Grant agreements
 - Cost allocation plans
 - Possible effects on the Library of the actions of regulatory agencies
 - Fraud Risk Assessment Process
 - Utility rate ordinances
 - Bond ordinances and offering statements
- Through our background knowledge of the Library, and because of our fact-finding process, we will develop an in-depth understanding of the areas of concern. We will be in a position to meet with the Library management to discuss areas that might have a significant impact on the timing and completion of the audits or that may be of special concern to management. We will review such areas in-depth to obtain an early understanding and resolution of any "problem" areas that may impede our progress and to develop our overall approach so that the Library

will have sufficient time to develop the data necessary for completion of the audit with a minimum amount of disruption of the day-to-day routine.

Our planning process will include a specific review of computer activities performed by the Library personnel in order to:

- Determine the organizational and operational controls over the data being processed, including, but not limited to; system development and maintenance controls, hardware controls and access controls
- Evaluate the degree of "control consciousness" among personnel
- Determine the potential impact of general control strengths and weaknesses
- Consider the possibility of management override of controls.

Our principal sources of information for this review will be interviews with responsible accounting and computer operations personnel, reviews of program documentation for the Library's system, as well as direct observations made by our audit team.

- The audit team will use our analytical review techniques to identify other areas that may require attention. Until the year-end account balances are finalized, our review will focus on budgets compared to actual/projected information. We can thus identify sensitive areas to determine whether they are indeed areas requiring extra attention. We will also focus on unusual fluctuations occurring within individual funds to identify accounts and areas which merit further investigation.
- Based on our understanding of the Library's operating environment, through our analytical review and other planning procedures, we will meet with Library personnel to highlight areas to be emphasized during the audit. We will concentrate our efforts on the identified areas of audit concern and areas that we know to be important to Library management. Some of our preliminary audit concerns are elaborated as follows:
 - Compliance with applicable laws, regulations and reporting requirements
 - Receipt of all revenue to which the Library is entitled
 - Purchases authorizations within budgetary limitations
 - Adequate safeguarding of Library cash, investment and inventory assets
- We will work directly with appropriate the Library personnel to discuss financial statements and footnotes, in accordance with all authoritative accounting systems and interpretations. Accordingly, we will meet to discuss and agree upon the format for the individual and general purpose financial statements and any additional requirements that may be relevant because of recent or pending professional pronouncements. (See "Phase IV - Completion" for a more in-depth discussion of our financial reporting capabilities.)

Interim audit testing

Our audit approach is flexible and can be tailored to fit the evolving needs of the Library. We will work with you to review the current audit schedule to determine the best approach for the various phases of the financial statement audit. We provide you the option of interim audit effort or after year-end. There are several advantages to performing interim testing, such as:

- It shifts the timing of our testing into less busy periods of the year for your staff and for our staff
- It allows us to focus on the high-risk areas before the year-end close, which provides more time to deal with issues, if any
- It affords us the opportunity to judge the quality of interim period, rather than solely year-end, financial statement information and cut-offs which allows more opportunity for us to identify and Library to implement best practices over internal controls and processes.

Clearly there are advantages to performing interim audit testing and, as we stated previously, we will work with you to determine the best approach, and you will control this process.

Phase II – Control Evaluation

The steps included in this phase are as follows:

- Our systems evaluation approach enables us to obtain a better understanding of the various transaction cycles and sub-cycles and how they relate to each other. By using narrative and flowcharting techniques for each cycle, we will identify the critical points in the flow of financial information. Our basic technique begins with information contained in the financial statements and traces such information back to source data. This process is infinitely superior to the traditional tedious method of going from source data to financial statements.
- We will identify the strengths and weaknesses in each of the transaction sub-cycles and sub-audit areas that have a bearing on the audit objectives. This identification of internal control strengths and weaknesses will enable the audit team to determine the emphasis to be placed on audit testing. It will also serve as a basis for the development of conclusions and recommendations regarding weaknesses in the systems of internal accounting control and opportunities for improving efficiency and effectiveness.
- Our engagement service team will prepare a tailored audit program unique to the Library based upon the identification of internal control strengths and weaknesses. Our audit programs are tailored into a unique, efficient and effective document addressing the audit objectives, issues, and systems of the Library
- We will inquire of management and others (including non-accounting personnel) to identify fraud risks.
- Our engagement team will discuss and consider the susceptibility of financial statement to fraud and to emphasize professional skepticism. We will obtain information necessary to identify risks of material misstatement due to fraud. We will identify risks that may result in material misstatement due to fraud. We will assess the identified risks after considering an evaluation of the antifraud programs and controls. We will respond to the identified risks.
- We will test transaction cycles using statistical and judgmental sampling methodologies to determine whether the necessary control procedures are prescribed and followed satisfactorily. In addition, if there are any deviations in our sample selection, we will expand the sample size and if the additional sample confirms the deviation problem, we will use statistical techniques to extrapolate the dollar value of the deviation.
- We will obtain reasonable assurance that controls are functioning properly.
- We will identify any failures to execute control procedures and prepare an initial management letter recommendation. In addition to documenting the condition and criteria, we will develop the cause and effect, and propose a recommendation.
- We will communicate and review the initial management letter comments with the Library management.
- We will provide periodic written progress reports on the planning and test work performed during the planning and interim fieldwork phases and discuss the schedule to complete the audits in the most economical manner.

Phase III – Substantive Testing

Sampling is one of the methods we use to obtain efficiency in the audit process. In designing and implementing a sampling plan, we consider the specific audit objective to be achieved and determine that the audit procedures to be applied will achieve that objective. We will:

- Define the objective of the test
- Define the population to be sampled, the element of the population to be examined (sampling unit) and what an error is
- Determine which sampling technique is most appropriate

- Determine an appropriate sample size and select a sample that is intended to be representative of the population
- Examine each sample item to determine whether it is an error

Substantive Testing – The purpose of the substantive tests is to provide reasonable assurance of the validity of the information produced by the accounting system. These tests will include various detail tests and analytical procedures, including ratio analysis, comparisons of actual-to-budget information and other procedures. Specifically, tests that we have found to be effective and efficient for Library includes tests such as confirmation of cash, grants receivable and loan balances, test of subsequent receipts for selected receivables.

Analytical Review Procedures – Analytical review procedures, consisting of statistical, ratio and trend analyses are performed during every phase of the audit, from planning to reporting. These analytical testing techniques provide feedback on potential areas of audit concern as well as provide comfort concerning the overall reasonableness of the financial statements.

Consideration of Fraud – The primary responsibility for the prevention and detection of fraud rests with both those charged with governance and management. It is important that management, with the oversight of those charged with governance, places a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behavior, which can be reinforced by active oversight by those charged with governance. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process, such as efforts by management to manage.

We are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or error. As part of our audit planning process, we will perform procedures to obtain information that will be used for identifying the risks of material misstatement due to fraud, such the following:

- Discussions with management and others within the Library. These discussions would focus on obtaining an understanding of management's: (a) assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent, and frequency of such assessments; (b) process for identifying, responding to, and monitoring the risks of fraud in the Library, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist; (c) communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the Library; and (d) communication, if any, to employees regarding its views on business practices and ethical behavior. We will also make inquiries of management, and others within the Library as appropriate, to determine whether they have knowledge of any actual, suspected, or alleged fraud affecting the Library.
- Discussions with those charged with governance. We will obtain an understanding of how those charged with governance exercise oversight of management's processes for identifying and responding to the risks of fraud in the Library and the internal control that management has established to mitigate these risks.
- Evaluation of unusual or unexpected relationships identified. Unusual or unexpected relationships, variances or balances that we may identify during our preliminary analytical review procedures will be evaluated for indication of risks of material misstatement due to fraud.
- Discussions among our audit team members. This discussion will involve an exchange of ideas or brainstorming among our audit team members about how and where the Library's financial statements might be susceptible to material misstatement due to fraud, how management could perpetrate and conceal fraudulent financial reporting, and how assets of the Library could be misappropriated.

Adjusting Journal Entries – Adjusting journal entries proposed by our auditors, if any, will be discussed and explained to the Chief Financial Officer/Financial Services and Compliance. It is our practice to discuss issues and proposed audit entries with the program manager or management personnel immediately responsible for the program to ensure that we have not misunderstood that particular situation. This will ensure that the proposed entry or management comment and recommendation are accepted by the immediate manager in charge, and will ensure that the recommendation is feasible and makes business sense. It is also our policy to address issues and resolve them as they arise, rather than at the end of the audit. In short, there will not be any surprises.

The final element in our work plan is the continual reporting to Library management personnel in order to apprise them of our progress. We believe communication is vital. We have stressed the importance of continuous close relationships throughout this proposal and have indicated the various points where we will meet for specific discussions and decision.

Phase IV – Completion

The last phase of our audit involves preparation of the Independent Auditors' Reports and management letter comments. Because of our emphasis on early problem resolution and ongoing communication throughout the audit, the reporting phase will be mainly concerned with reviewing the fair presentation of the final numbers that will appear in the annual financial reports.

All audit engagements are reviewed by report review specialist not otherwise associated with the engagements. Prior to commencement of fieldwork and as the engagement progresses toward completion, the report review specialist will aid the partner and the audit team in resolving difficult accounting, auditing and reporting issues. Upon completion of the partner review and before release of the report, the report review specialist will review the financial statements, our report thereon, and the letter communicating reportable control structure conditions and any other special reports or letters to be issued.

Management letter

At the completion of our audit, separate from any significant internal control deficiencies or items of noncompliance we may have identified and included in the respective auditors' reports, we will also provide our comments and observations for improvements to operating, accounting and business practices. The diverse experience of our personnel, the fresh perspectives of our team members, combined with their independent and objective viewpoints will likely yield valuable information. The findings and other comments will contain, as warranted and appropriate:

- Specific recommendations for improvement of the accounting practices and procedures and the internal accounting and administrative controls
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures
- Suggestions for operational improvements or cost efficiencies noted during the course of our examination
- Comments relative to ensuring compliance with the applicable laws, rules and regulations
- Comments regarding implementation of the new FASB pronouncements
- Other comments, recommendations or observations regarding best practices that we believe may be of interest.

This approach will not only allow us to render an opinion on the financial statements and on compliance pursuant to regulatory requirements; it also permits us to add value to our audit services and share the knowledge gained from surveying a wide range of organizations.

Risk Assessment

We will also perform risk assessment procedures in accordance with SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* sufficient to obtain an understanding of the entity and its environment, including its internal control to establish a frame of reference to determine whether any of the assessed risks are significant risks that require special audit consideration or risks for which substantive procedures alone will not provide sufficient appropriate audit evidence.

Based on the understanding obtained from our SAS No. 109 procedures, we will design and perform audit procedures in response to the assessed risks identified and audit evidence obtained in accordance with SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained*.

INFORMATION SYSTEMS CONTROLS

Understanding how key systems and processes contribute to your overall processing environment and affect the reliability of financial information is a primary element of our audit approach. Our objective is to assess whether the standards of security, integrity, continuity and control are conducive to reliable processing, consistent with the Library's technology standards and appropriate to safeguard your information assets.

IT general controls

IT general controls are pervasive controls within the IT environment. The following types of IT general controls are typically addressed in our audit approach:

- **Logical security (access to programs and data)**—includes the components of management governance over Information Technology (policies and procedures, monitoring), application configuration (passwords, service accounts, super users, user identification/authentication), and security of the physical assets.
- **Change control management**—assesses program changes (upgrades, service patches, source code) moved into the production environment and the processes applied to ensure the appropriate initiation, authorization, segregation, testing and approval are evident.
- **Data backup and recovery**—reviews that the data backup process and ability to recover data for the financially significant applications, databases, spreadsheets and operating systems for the given opinion period are complete, tested and maintained, including the handling of errors.
- **Job processing**—tests for the completeness of data interfacing into the financially significant applications and the change management processes for handling errors, script changes and interface edits.
- **Security administration**—addresses the user access provisioning (new hire on-boarding, position/role changes, and employee separation) for the financially significant applications, databases, spreadsheets and operating systems, along with management's review of access for completeness, segregation of responsibilities and accuracy.

IT application controls

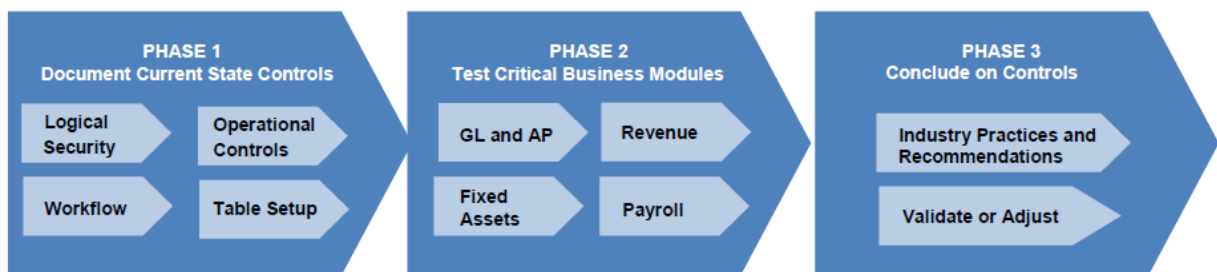
IT application controls apply to the business processes they support. These controls are embedded within the software applications to prevent or detect unauthorized transactions. When combined with manual controls, application controls verify completeness, accuracy, authorization and validity of processing transactions. Our methodology for assessing application controls is as follows:

- Define materiality by system, using business process mapping as a starting point
- Map various transaction types to clearly identify key controls and determine if the control is an application control or a manual control

- Utilize our proprietary questionnaires to help verify and test various types of automated controls
- Through inquiry, review of written policies and procedures, and on-site testing, evaluate application security controls, which are controls to verify that minimum access to applications is allowed for individuals to perform their job
- Through inquiry, review of written policies and procedures, and on-site testing, evaluate input controls which ensure that transactions are initially recorded, entered and accepted by the application accurately and completely
- By developing and testing a sample of transactions, evaluate processing controls, which ensure that transactions are processed by the application programs accurately and completely
- Through inquiry and review of written policies and procedures, evaluate output controls, which ensure that output is complete and is delivered (standard or customized) to the appropriate parties in an appropriate manner
- Through inquiry, review of written policies and procedures and tests of a sample of transactions, evaluate interface controls, which ensure that transactions between multiple systems are secure and integrity of the information transmitted is maintained, accurate and complete

IT Systems Review

In addition to the previous page, we will document our understanding of specific elements related to the Library’s key applications. The following graph illustrates our approach:



- | | | |
|--|--|--|
| <ul style="list-style-type: none"> • Application Security • Operating Security • Database Security • Interface Security • Network Security • Rules, Roles and Routings for workflows • Control and configurations of the key System Catalog and Application Data Tables • Job Scheduling & Batch Processing • System maintenance & upgrade • Backup & recovery | <ul style="list-style-type: none"> • Facilitated Sessions for building process maps and narratives • Capture COSO Objective, Financial assertions, Risk Control Activities • Capture Control types, control category control method • Interface with the finance team and audit team in building the process maps and understanding application control implemented • Identify gaps | <ul style="list-style-type: none"> • Compile a list of best practice recommendations for remediating each control gap identified • Include recommendations for technical configurations and policy & process improvements • Classify each recommendation as technical, administrative or business process related |
|--|--|--|

In summary, our IT-focused team will utilize its in-depth risk and controls knowledge and experience to identify and assess key controls and comment on opportunities to enhance the benefits available from the system, using efficient and effective testing approaches.

MANAGEMENT LETTER COMMENTS

Recent changes to the Statement on Auditing Standards (SAS) have made identifying and communicating weaknesses in internal controls around reliable financial reporting noted during the course of the audit, a presumptive requirement. Vasquez makes value-added management letter comments a high priority. Our clients have realized many benefits including: improved operational efficiencies, security and proactive prevention of potential future audit issues. Value-added recommendations to strengthen the administration and internal controls through meaningful management letter comments that meet AICPA standards are provided to all our audit clients at no additional cost.

Our Management Letter Comments are issued in the form of a report and presented as part of the exit conference, during the exit conference we will list the current year's comment(s) and management's response(s); we will also review the prior year's management comments and advise on the status of the implementation of recommendations.

RETENTIONS OF WORKING PAPERS

All working papers and reports will be retained, at the firm's expense, for a minimum of five (5) years, as required by the California Accounting Act, unless the firm is notified in writing by the Library of the need to extend the retention period. Vasquez will make the working papers available upon request to the Library and its designees, as necessary, and respond to reasonable inquiries of successor auditors and cognizant federal or state audit agencies.

ADDITIONAL DATA

Vasquez is a member of the American Institute of Certified Public Accountants (AICPA) Division of Firms and received a peer review rating of 'Pass' without comment, the highest rating from the AICPA on its peer review, dated July 18, 2013. This review covered several government engagements comparable in size and audit scope to the Library. A copy of the peer review opinion follows:



QUALITY CONTROL

Vasquez has an extensive quality control program designed to monitor compliance with the audit and accounting professional standards and firm policies. Our client service approach requires the active involvement of experienced partners and managers in the audit process to make sure that critical issues are identified and resolved on a timely basis. In fact, every audit engagement requires the following supervisory reviews:

- In-charge auditor review
- Comprehensive review by the audit manager
- Engagement partner review
- Report review by a designated Yellow Book specialist partner (if applicable)

Quality Control History

Vasquez is very proud of its record of quality professional service throughout its over 45-year history of professional service and we state with pride that our firm has:

- Never had any disciplinary actions filed against it with the California Board of Accountancy or any other State regulatory body,
- Never received a negative desk or field review from any of our clients' cognizant agencies.

Performance Monitoring and Assessment

The objective of the engagement performance element of our quality control is to provide reasonable assurance that:

- Engagements are consistently performed in accordance with applicable professional standards and regulatory and legal requirements
- Our firm or engagement partner issues reports that are appropriate in the circumstances

Policies and procedures for engagement performance address all phases of the design and execution of the engagement, including engagement performance, supervision responsibilities and review responsibilities. Policies and procedures require that consultation takes place when appropriate. Also, our firm has established criteria against which all engagements are to be evaluated to determine whether an engagement quality control review should be performed.

We satisfy the above objectives by establishing and maintaining the following policies and procedures:

- Planning for engagements meets professional, regulatory and firm requirements.
- Qualified engagement team members review work performed by other team members on a timely basis.
- The firm has criteria for determining whether an engagement quality control review should be performed; evaluates all engagements against the criteria; performs an engagement quality control review for all engagements that meet the criteria; and completes the review before the report is released.
- The firm establishes procedures addressing the nature, timing, extent and documentation of the engagement quality control review.
- The firm establishes criteria for the eligibility of engagement quality control reviewers.
- The firm requires that consultation take place when appropriate; that sufficient and appropriate resources are available to enable appropriate consultation to take place; that all the relevant facts known to the engagement team are provided to those consulted; that the nature, scope and conclusions of such consultations are documented; and that conclusions resulting from such consultations are implemented.
- Management follow-up procedure internally called "Voice of the Client" to set tone of "how we did" and "where can we improve".

COSTS ASSOCIATED WITH THE STATEMENT OF WORK

Our fees for the services outlined in this proposal are based on our estimates of the time needed to complete the project at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The fees are based on the assumption that unexpected circumstances will not be encountered during the audit along with the following:

Engagement Assumptions: The proposed fees assume the following:

1. Staff availability to answer questions within the agreed timeframe.
2. Audit fieldwork procedures conducted at a centralized location.
3. No instances of fraud that will require additional procedures.
4. Staff to prepare all financial statements/schedules.
5. All information requested provided within agreed timeframe.
6. No major programs subject to Single Audit Act
7. Information provided is complete and correct for the year being audited.
8. No other unforeseen events such as:
 - a. Accounting problems.
 - b. Litigation.
 - c. Changes in your business or business environment.
 - d. Contractual difficulties with suppliers, third-party service providers or clients.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE 2014-15 AUDIT OF THE FINANCIAL STATEMENTS

Personnel Category	Hours	Standard Hourly Rate	Total Cost
Partners	20	250	\$ 5,000
Supervisor	48	140	\$ 6,720
Staff	75	120	\$ 9,000
Subtotal	143		\$ 20,720
Subcontractor Costs	-	-	-
Travel Costs	-	-	-
Miscellaneous Costs:			
Out-of-pocket expenses			\$ 465
Discount			(\$5,220)
Total all-inclusive maximum fee			\$ 15,965

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE 2015-16 AUDIT OF THE FINANCIAL STATEMENTS

Personnel Category	Hours	Standard Hourly Rate	Total Cost
Partners	20	263	\$ 5,250
Supervisor	48	147	\$ 7,056
Staff	75	126	\$ 9,450
Subtotal	143		\$ 21,756
Subcontractor Costs	-	-	-
Travel Costs	-	-	-
Miscellaneous Costs:			
Out-of-pocket expenses			\$ 488
Discount			(\$5,481)
Total all-inclusive maximum fee			\$ 16,763

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE 2016-17 AUDIT OF THE FINANCIAL STATEMENTS

Personnel Category	Hours	Standard Hourly Rate	Total Cost
Partners	20	276	\$ 5,513
Supervisor	48	154	\$ 7,409
Staff	75	132	\$ 9,923
Subtotal	143		\$ 22,844
Subcontractor Costs	-	-	-
Travel Costs	-	-	-
Miscellaneous Costs:			
Out-of-pocket expenses			\$ 513
Discount			(\$5,755)
Total all-inclusive maximum fee			\$ 17,601



www.vasquezcpa.com

Vasquez & Company LLP has over 45-years experience in performing audit, accounting & consulting services for all types of nonprofit organizations, for-profit companies, governmental entities and publically traded companies. Vasquez is a member of the McGladrey Alliance. The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms. McGladrey Alliance member firms maintain their respective names, autonomy and independence and are responsible for their own client fee arrangements, delivery of services and maintenance of client relationships.

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AGENDA ITEM 4

DISCUSSION ITEMS

- 4.1 Discussion and Approval of Commercial Insurance.
- 4.2 Approval of Operating Budget and Capital Expenditures Budget for Fiscal Year 2015-2016, including Update and Consideration of Google Digitization Project and approval of Job Descriptions as revised.

MEMORANDUM

DATE: June 24, 2015

TO: Board of Law Library Trustees

FROM: Sandra Levin, Executive Director
Marcelino Juarez, Finance Manager

RE: Property & Liability Insurance Renewal

BACKGROUND

Keenan & Associates is the Library's insurance broker for its liability (property & casualty) insurance. Our policies are subject to annual renewal and are scheduled to renew on July 1, 2015. This coverage is currently provided through 8 different carriers. Accordingly, the Law Library requested Keenan to solicit competitive bids for renewal the package. The resulting analysis and recommendations is discussed below.

However, it had been many years since a formal appraisal of the building was conducted. As part of the renewal process, carriers requested that the building be valued. An appraisal was conducted, resulting in higher valuations, and the change in value has delayed obtaining final quotes for coverage.

ANALYSIS

Keenan marketed the present property & casualty coverage program approaching differing carriers in an effort to obtain the most comprehensive and competitive coverage terms and conditions to protect the Library. Their analysis and recommendations are attached.

Only the existing carriers responded; other carriers declined because they could not compete with the favorable rates currently in effect. Per the attached letter from Doug McKibbin and Vanessa Pena of Keenan & Associates, each of the existing carriers with associated coverage and renewal quotes are presented. Premium quotes for the Package and DIC coverages based on current insured values yielded a favorable renewal proposal compared to the rates currently in effect (a 6% decrease from \$279,008 per year to \$261,108 for the total program).

However, the quoted rates were based upon a building valuation of \$33,721,747 (total insured value of \$39,814,080), while the appraisal completed this month determined a building valuation of \$44,984,500.

We had hoped to have precise numbers for the revised package by this time. Unfortunately, that information is not yet available. We expect that after insurance



carriers evaluate the new Total Insured Values (TIV) there will be an increase in the cost of coverage.

Building Valuation: It is important to note that the driving force behind the anticipated increase is the recent appraisal of the building and its parking structure which was a requirement of the carriers for renewal. The appraisal determined that the estimated replacement cost of the building and its parking structure is \$44,984,500 an increase of \$11,262,753 over the previous \$33,721,747 insured value. A copy of the appraisal report is attached.

Building Contents Valuation: After significant discussion, Staff determined that it was impractical, to calculate a precise replacement value of the building contents. The Collection is in large part irreplaceable and, depending on whom you ask, either priceless or valueless. The ability and cost to replace would depend on what used materials are available for purchase at any given time and the primary cost of replacement would be extensive staff time to research and locate replacement items. We presented this dilemma to the carrier who replied that in such circumstances it is common to use a percentage of the building valuation. In our case, the percentage should be 15-20%. A 20% valuation would be \$8,996,900; 15% would be \$6,747,675.

The Board is asked to consider whether 20% is a sufficient or excessive insured value for the contents. At this valuation, the Law Library should be able to replace the FF&E, recent materials still in print and have funds remaining to replace a portion of the out of print materials. The Law Library collection as it exists today could not be fully replaced.

Summary: Obviously, it is in our best interest to insure the Library building and its parking structure at its current estimated replacement value. The remaining decision is whether to insure the contents at 15% or 20% of building valuation.

RECOMMENDATION

That the Board specify its preferred value of building contents and authorize the Executive Director to renew the property & casualty package through the existing carriers as presented by Keenan & Associates.



June 15, 2015

Marcelino Juarez
LA County Law Library
301 W. 1st Street
Los Angeles, CA 90012

RE: 2015-2016 Property & Casualty Renewal Proposal

Dear Marcelino,

We are pleased to present the Law Library's 2015-2016 Property & Casualty renewal proposal. The insurance and reinsurance market continues to be relatively soft with an abundance of capacity and low catastrophic losses during the past year. This bodes well for the Law Library, however, there continues to be the challenges around public entity perception and long tail exposure. Starr Indemnity, one of the largest writers for public entity business, made the decision to cease writing public entity business in California due to their experience in law enforcement liability and other long tail risks such as abuse and molestation.

Public Agencies are also dealing with aging facilities, data breach and cyber liability, and employment related claims such as harassment and wrongful termination issues. In addition, rising medical costs, longer life expectancy, low investment returns, and WC Reform (SB863) not materializing as proclaimed continues to challenge the Excess Worker's Compensation market.

In spite of market perception challenges, we negotiated flat to rate decreases for almost every line of coverage and the Law Library will enjoy an overall premium decrease of 6.4% compared to expiring. The following is a summary of the renewals by line of coverage.

Quotation Summary

Public Entity Package Program – Submission was made to the incumbent carrier Argonaut Insurance Company. The Law Library's current Public Entity Package program with Argonaut includes General Liability, Automobile Liability, Public Officials Liability, Employment Practices Liability, Excess Liability, Property and Equipment Breakdown coverage. One of the items that we work to achieve is to build a partnership between the carrier and the Law Library in order to obtain comprehensive coverage with the most favorable terms.

Please be advised that the carrier requested the Law Library to secure a property appraisal last year in order to ensure that the building values are appropriately valued. Property appraisals are recommended to be conducted every five years to ensure that the building values are appropriate. The request for the appraisal was made last year in order to have the report included as part of the submission however, the appraisal was completed in June, 2015 and the formal report was submitted to the underwriters after

the renewal proposal was released. Therefore, the policy will have to be endorsed with revised property values if the underwriters are not able to revise the renewal quotation by 06/30/15.

The overall renewal premium for the Public Entity Package Program is \$56,435 and includes all applicable surplus lines taxes & fees.

Difference In Conditions (DIC) – The DIC coverage including Earthquake and Flood for the Law Library’s main downtown location is provided by Aspen Specialty Insurance, Endurance American Specialty Insurance Co, Lloyds of London, Essex Insurance and Insurance Company of the West. The Law Library’s program structure with these carriers consists of four layers of coverage with each carrier participating at the specified layer providing limits up to \$39,814,080. The renewal quotations secured reflect an overall premium decrease of 12% from expiring at an annual premium of \$140,579.

Policy changes are as follows in anticipation of receiving the newly completed property appraisal:

- New locations added or existing locations deleted midterm will be subject to risk modeling and additional or returned premium will be calculated per the modeling results, not necessarily the account rate.
- Please confirm there is no unreinforced masonry construction, tuck-under parking or soft first floor parking.

Excess Liability – Submission was made to the incumbent RSUI Indemnity Company. RSUI has offered a flat renewal rate with no change in premium from the expiring program at an annual premium of \$7,500.

Cyber Liability / Data Breach: Cyber and data breach is one of the greatest risks facing public agencies today. There are few markets for this coverage yet we continue to learn and hear more often about data breaches occurring with the increased exposures to identity theft. We are pleased to advise that the incumbent carrier provided a flat renewal option with at an annual premium of \$6,594.

In spite of the current market conditions, overall losses, the California Worker’s Compensation market and emerging Liability challenges, we are very pleased with this year’s results. The Law Library can essentially maintain the current levels of coverage with an overall premium decrease. The Law Library’s program is very competitively priced and we look forward to discussing the proposal in more detail.

On behalf of Keenan & Associates, it is truly a privilege and honor to serve the Law Library and we appreciate all of your support and confidence in our services.

Sincerely,

Doug McKibbin
Senior Vice President

Vanessa Pena
Sr. Account Manager

This insurance document is furnished to you as a matter of information for your convenience. It only summarizes the listed proposed policy(ies) and is not intended to reflect all the terms and conditions or exclusions of such proposed policy(ies). Moreover, the information contained in this document reflects proposed coverage as of the effective date(s) of the proposed policy(ies) and does not include subsequent changes. This document is not an insurance policy and does not amend, alter or extend the coverage afforded by the listed proposed policy(ies). The insurance afforded by the listed policy(ies) is subject to all the terms, conditions and exclusions of such policy(ies).

BUILDING DETAIL REPORT



LA County Law Library

LA County Law Library

Inspected: 06/11/2015

Insured: 001
 Site: 001-LA County Law Library
 Building: 001-Law Library Building
 Address: 301 West 1st Street
 City, State, Zip: Los Angeles, California
 90012
 Latitude: N 34.054150
 Longitude: W -118.245563

UNDERWRITING DATA

Occupancy: 100% Library (University)
 Stories above Grade: 6 Year Built: 1953
 Superstructure Sq. Ft.: 155,842 Vacant: No
 Substructure Sq. Ft.: 19,200
Total Square Footage: 175,042
 ISO Class: 100% 6 - Reinforced Concrete Frame/Fire Resistive
 Foundation Type: Mat/Slab
 Exterior Wall Finish: 100% Concrete poured in place
 Roof Pitch: 100% Flat
 Roof Geometry: Flat
 Roof Frame Type: Poured Concrete
 Roof Materials: 100% Single-ply membrane
 Heating System: 100% Forced warm air
 Cooling System: 100% Forced cool air

Passenger Elevators: 4
 Freight Elevators: None
 Sprinkler System: 30 Type :Wet
 Automatic Fire Detection: 100 Type :Central
 Manual Fire Alarms: Yes Type :Central
 Entry Alarms: Yes Type :Central

NOTES Includes: 30kw standby generator, (2) 40hp pumps, surveillance cameras, server room raised floor.



INSURABLE VALUES:	
Building:	\$43,181,000
Contents:	\$0
Site Improvements:	\$0
Total:	\$43,181,000
Per Sqft Rate: \$:	\$247

BUILDING DETAIL REPORT



LA County Law Library

LA County Law Library

Inspected: 06/11/2015

Insured: 001
 Site: 002-LA County Law Library
 Building: 002-Parking Structure
 Address: 301 West 1st Street
 City, State, Zip: Los Angeles, California
 90012
 Latitude: N 34.054631
 Longitude: W -118.245964

UNDERWRITING DATA

Occupancy: 100% Parking Structure
 Stories above Grade: 2 Year Built: 1973
 Superstructure Sq. Ft.: 25,950 Vacant: No
 Substructure Sq. Ft.: 0
Total Square Footage: 25,950
 ISO Class: 100% 6 - Reinforced Concrete Frame/Fire Resistive
 Foundation Type: Mat/Slab
 Exterior Wall Finish: 100% Concrete poured in place
 Roof Pitch: 100% Flat
 Roof Geometry: None
 Roof Frame Type: None
 Roof Materials: 100% None
 Heating System: 100% None
 Cooling System: 100% None

Passenger Elevators: None
 Freight Elevators: None
 Sprinkler System: 50 Type :Wet
 Automatic Fire Detection: 50 Type :Central
 Manual Fire Alarms: No Type :None
 Entry Alarms: No Type :None

NOTES Leased to Parking Concepts Inc.



INSURABLE VALUES:	
Building:	\$1,803,500
Contents:	\$0
Site Improvements:	\$0
Total:	\$1,803,500
Per Sqft Rate: \$:	\$69

MEMORANDUM

DATE: June 24, 2015

TO: Board of Law Library Trustees

FROM: Sandra Levin, Executive Director

RE: Approval of Operating and Capital Expenditures Budget for Fiscal Year 2015-2016, Including Amended Job Descriptions and Consideration of Google Project Alternatives

INTRODUCTION

Staff is requesting that the Board of Trustees approve the FY2016 Budget proposal as presented by staff, recommended by the Budget Committee and discussed previously at the Meeting of May 27, 2015. The proposed budget (Income and Expense Operations Summary, Cash Flow, Item Detail and Capital Projects) is attached. The figures for FY2015 forecast have been adjusted to reflect additional information received since the Board meeting last month.

Attached for your convenience please also find the following previously distributed materials: the May 2015 staff report including an overview of the budget, a discussion of alternatives and the Budget Committee's recommendations; a list of alternative cuts and enhancements; and capital project projections.

BACKGROUND AND ANALYSIS

Although the proposed FY2016 budget results in negative net income largely as a result of declining filing fee revenue, the budget nonetheless reflects substantial cutbacks and includes all cuts identified that did not significantly affect level of service. These efforts have been significant but cannot fully compensate for the multi-million dollar loss in filing fee revenue. Importantly, however, the proposed budget results in essentially neutral cash flow so as not to deplete reserves.

Approval of Job Descriptions

As described in the proposed budget cuts, some of the savings will be achieved by eliminating -- or reducing to part-time -- certain positions, as identified. In order to implement these budget cuts, the job descriptions of several positions must be changed. Attached for your review and approval are the proposed, amended job descriptions.

Google Project Update and Decision Point:

Although the parties readily agreed on the material terms of the Google scanning project (as presented to and approved by the Board in February, 2015), documenting



the agreement has proven quite difficult. The project is beneficial for the library (both economically and in terms of exposure) and, most importantly, will greatly increase public access to the materials.

The dilemma is that the Google scanning department is constrained to use only those terms or agreements previously approved by their legal department and used with other libraries. We have worked out most of the language and drafting issues, but one remains: a concern that the language about how the Law Library is allowed to use our copy of the images for the first 15 years (after which all restrictions expire) is ambiguous. Of course, the goal is for Google to make the images freely accessible to the public; the only reason LA Law Library's use of the images would come into play would be if Google decided to charge for access or not provide access at all. In that case, LA Law Library's ability to use the images would be important to preserve public access.

This section of the Staff Report will explain in (unfortunate) detail the remaining issue so that the Board may consider the alternatives: 1) accept the Google agreements as proposed; 2) terminate the brief scanning project and the positions associated with it; 3) find another budget cut to balance the shortfall in revenue from the unrealized Google reimbursement; or 4) increase the proposed deficit for FY2016 by \$40,000.

Documentation:

We now have 6 documents in play to accomplish this project:

1. Agreement between LLMC and Google (pre-existing);
2. Amendment to agreement between LLMC and Google (proposed based upon Google precedent);
3. Agreement between LLMC and LALL (proposed and acceptable);
4. Recipient Institution Agreement between LALL and Google (proposed based upon Google precedent);
5. Side letter between LLMC, LALL and Google (will provide operational details, attribution, etc and is not constrained by precedent);
6. Budget (not yet drafted, but will set forth the reimbursement amounts).

Assuming 5 and 6 comply with the terms we previously circulated (which we anticipate they will), the combination of documents proposed thus far provides much, but not all, of what was approved.

In particular, under these agreements, LLMC would give LALL the images as they are received and we could use them freely after 15 years. Moreover, LALL could use the images subject to restrictions during the first 15 years. During those first 15 years, the restrictions would be as set forth in the paragraph below (which we are told is taken from standard language in contracts Google has with other libraries):

Institution [LA Law Library] agrees that as a condition of, and in consideration for, Google's consent to LLMC's distribution of the Public Domain Digital Copies to Institution, Institution will: (1) use the Institution Digital Copy only for research, scholarly, or academic purposes; (2) not share, provide, license, or sell the Institutional Digital Copy to any third party (beyond providing of making content available to scholars and other users for educational or research purposes) nor specifically charge receive payment or other consideration for the use of the Institutional Digital Copy; (3) not use the Institutional Digital Copy to



provide commercial search or hosting services substantially similar to those provided by Google, including but not limited to those services substantially similar to Google Book Search; provided, however, that the foregoing prohibition shall not prevent Institution from using the Institution Digital Copy to provide search and hosting services for research, scholarly, or academic purposes; and (4) (A) use reasonable efforts to prevent third parties from bulk downloading any portion of the Institution Digital Copy, and (B) implement technological measures (e.g., through use of the robots.txt protocol) to restrict automated access to any part of Institution's website where substantial portions of the Institution Digital Copy are available.

I communicated to the Google representative my concerns that:

- It is unclear whether the first highlight would prevent us from having a third party host the records to create public access. (Note: This is not an issue unless Google ceases to make the records publicly available at no cost within the first 15 years.
- The second highlight could be read to prevent us from making the images publicly available on our website because we have no way of limiting its use there to "research, scholarly, or academic purposes"

He responded by stating that the language they proposed does provide the Law Library these rights:

"The way that you're interpreting these two paragraphs is different, and much more extreme, than the way any other recipient institution has interpreted it. It is fine for a third-party to host the files if you've contracted them to do so on your behalf. They'd be working for you as your agent, much as NBS works for LLMC as their agent. The paragraph just mean you shouldn't take all the files you get from LLMC and give them to another library to host as theirs (not that that's impossible either-- it would just mean we'd have to get approval and then do another letter with the other library like this one).

On the second point, you're not required to police your users. But putting a note on the site that says that the files are intended to be used for research purposes (note that we've taken out the "non-commercial" line), and taking basic technical steps to not allow mass downloading, is the sort of thing we're talking about. "Intent" is the important thing here.

Given that this agreement has been used lots of times over the years by HathiTrust <http://www.hathitrust.org/datasets#ObtainingTexts2> (contains this agreement as a downloadable PDF) to share files with other institutions with no issues, it's just going to be very hard to convince our legal team that the agreement should be changed for this particular deal.

I hope we can make this work. We're in agreement on the scanning, the reimbursement, the provision of files to LLMC and LLMC's provision of the files to you, your ability to use them to support the same activities you currently support for your patrons (namely, public access), and the complete expiration of even those limited constraints after 15 years. Other institutions have used this agreement to get access to Google scanned files for research purposes, including HathiTrust itself, which is hosting files scanned from almost all the US Google partner libraries.



I do understand that this is ultimately about convincing your board to sign off, and I'm really happy to do what I can to assure them, but I also don't have final say on the contract language. I hope these practical examples of real uses of the agreement are helpful to address remaining concerns that the board might have."

These assurances are helpful, but of course, not as helpful as including them in the agreements.

Options:

- 1) Rely upon these assurances and accept the Google agreements as proposed. This would leave the proposed budget as initially presented and a portion of scanning costs would be reimbursed by Google.
- 2) Terminate the brief scanning project and the positions associated with it. This would forego the Google project and associated reimbursement revenue, halt scanning of briefs and reduce expenses by more than the foregone reimbursement.
- 3) Continue scanning in-house and find another budget cut in the amount of \$40,000 to balance the shortfall in revenue from the unrealized Google reimbursement.
- 4) Continue scanning in-house and increase the proposed deficit for FY2016 by \$40,000.

RECOMMENDATION

Staff is requesting that the Board of Trustees:

- 1) Approve the proposed amended job descriptions;
- 2) Select one of the alternatives regarding the Google project; and
- 3) Approve the proposed budget for FY2016 (including Income and Expense Operations Summary, Cash Flow, Item Detail and Capital Projects



Los Angeles Law Library: Summary

Forecast: Fiscal Year Ending 6/30/16

GL No.				Budget 2015	Forecast 2015	Budget 2016	\$ Inc (Dec) relative to Forecast	% Inc (Dec) relative to Forecast
	2012	2013	2014					
Summary:								
Income								
L.A. Superior Court Fees	8,386,731	7,684,540	7,112,614	6,941,911	6,573,893	6,409,933	(163,961)	-2.5%
Interest	108,349	64,286	92,248	147,105	20,899	19,435	(1,464)	-7.0%
UBS (Zero Coupon Treasury)	0	0	(2,617)	87,200	0	0	0	0.0%
Parking	718,308	556,182	618,386	530,000	663,566	669,000	5,434	0.8%
Library Services	438,065	420,309	563,148	466,850	503,166	496,377	(6,789)	-1.3%
Total Income	9,651,454	8,725,317	8,383,780	8,173,066	7,823,673	7,594,744	(228,928)	-2.9%
Expense								
Staff	4,642,773	4,509,067	4,105,615	4,258,871	3,988,331	4,062,859	74,528	1.9%
Library Materials	3,879,820	3,400,726	3,035,273	2,846,538	2,839,448	2,503,641	(335,807)	-11.8%
Library Materials Transferred to Assets	(3,879,820)	(3,400,726)	(3,035,273)	(2,846,538)	(2,839,448)	(2,503,641)	335,807	-11.8%
Facilities	969,439	840,637	800,083	865,423	850,606	851,455	849	0.1%
Technology & Data	145,052	123,805	113,847	131,759	111,082	177,636	66,554	59.9%
General	157,129	92,729	68,276	74,064	76,206	70,198	(6,009)	-7.9%
Professional Development	73,013	29,557	16,759	17,937	18,825	22,557	3,732	19.8%
Communications & Marketing	39,237	26,675	9,587	11,420	4,716	9,710	4,994	105.9%
Travel & Entertainment	5,301	7,221	1,827	3,755	2,212	3,941	1,729	78.2%
Professional Services	105,032	78,188	36,593	66,996	55,029	55,275	246	0.4%
Depreciation	3,171,013	3,412,815	3,266,848	3,330,588	3,306,225	3,497,517	191,292	5.8%
Total Expenses	9,307,990	9,120,694	8,419,436	8,760,814	8,413,234	8,751,149	337,915	4.0%
Net Income (Loss)	343,464	(395,377)	(35,656)	(587,747)	(589,562)	(1,156,404)	(566,843)	96.1%
Investment Gain (Loss)²								
Extraordinary Income	0	0	671,128	0	62,822	35,000	(27,822)	-44.3%
Extraordinary Expense	0	1,270,607	279,570	0	16,000	0	(16,000)	-100.0%
Net Income Including Extraordinary Items	343,464	(1,665,984)	355,903	(587,747)	(573,562)	(1,121,404)	(547,843)	95.5%
								0.0%
Capitalized Expenditures	6,385,014	358,753	65,523	815,000	75,374	1,310,000	1,234,626	1638.0%

Los Angeles Law Library: Summary

Forecast: Fiscal Year Ending 6/30/16

GL No.					Budget 2015	Forecast 2015	Budget 2016	\$ Inc (Dec) relative to Forecast	% Inc (Dec) relative to Forecast
		2012	2013	2014					
Detailed Budget:									
Income:									
303300	L.A. Superior Court Fees	8,386,731	7,684,540	7,112,614	6,941,911	6,573,893	6,409,933	(163,961)	-2.5%
Interest:									
311000	Interest - LAIF	16,269	4,013	3,226	3,000	3,332	3,250	(82)	-2.5%
312000	Interest - General Fund	89,699	58,563	46,507	12,350	14,777	14,300	(477)	-3.2%
313000	Interest - Deposit Fund	2,382	1,710	1,813	1,755	2,116	1,885	(231)	-10.9%
313100	Interest - CalPERS CERBT ¹	0	0	40,647	130,000	0	0	0	0.0%
313200	Interest - Bonds ²	0	0	55	0	673	0	(673)	-100.0%
	Subtotal	108,349	64,286	92,248	147,105	20,899	19,435	(1,464)	-7.0%
Unrealized Invest. Gain/Loss									
321000	UBS (Zero Coupon Treasury) ²	0	0	(2,617)	87,200	62,149	0	0	0.0%
Parking:									
330100	Parking	718,308	556,182	618,386	525,000	663,566	669,000	5,434	0.8%
330105	Valet Parking	0	0	0	5,000	0	0	0	0.0%
	Subtotal	718,308	556,182	618,386	530,000	663,566	669,000	5,434	0.8%
Library Services:									
330150	Annual Borrowing Fee	10,475	5,600	4,095	0	2,264	2,400	136	6.0%
330140	Annual Members Fee	76,632	95,117	104,268	102,000	112,140	109,980	(2,160)	-1.9%
330340	Course Registration	2,570	15,024	27,056	24,350	29,379	24,096	(5,283)	-18.0%
330129	Copy Center	75,371	73,958	67,035	60,000	60,457	54,000	(6,457)	-10.7%
330205	Document Delivery	30,176	25,734	29,114	25,200	23,501	22,800	(701)	-3.0%
330210	Fines	45,980	49,962	49,523	45,000	39,621	38,400	(1,221)	-3.1%
330310	Miscellaneous	18,102	1,975	88,255	13,300	46,232	66,845	20,613	44.6%
330330	Room Rental	(309)	24,722	24,433	33,000	54,645	43,020	(11,625)	-21.3%
330350	Book Replacement	720	3,250	6,296	3,000	4,309	3,000	(1,309)	-30.4%
330360	Forfeited Deposits	28,474	0	13,495	0	0	0	0	0.0%
330400	Friends of Law Library	143,000	120,000	134,961	120,000	120,000	120,000	0	0.0%
330420	Grants	0	0	0	0	0	0	0	0.0%
330450	Vending	6,874	4,967	3,985	4,000	3,043	1,836	(1,207)	-39.7%
330465	Special Events Income	0	0	10,634	37,000	7,575	10,000	2,425	32.0%
	Subtotal	438,065	420,309	563,148	466,850	503,166	496,377	(6,789)	-1.3%
	Total Income	9,651,454	8,725,317	8,383,780	8,173,066	7,823,673	7,594,744	(166,779)	(0)
Expenses:									
Staff:									
501000	Salaries (benefits eligible)	3,120,437	2,774,611	2,525,670	2,514,375	2,372,177	2,527,571	155,393	6.6%
501025	Staff Vacancy Offset (Ben. Eligible)	0	0	0	(50,288)	0	(50,551)	(50,551)	0.0%
501050	Salaries (benefits ineligible)	0	349,078	311,014	302,613	250,306	238,936	(11,370)	-4.5%
501075	Staff Vacancy Offset (Ben. Ineligible)	0	0	0	(3,994)	0	(4,779)	(4,779)	0.0%

Los Angeles Law Library: Summary

Forecast: Fiscal Year Ending 6/30/16

GL No.					Budget 2015	Forecast 2015	Budget 2016	\$ Inc (Dec) relative to Forecast	% Inc (Dec) relative to Forecast
		2012	2013	2014					
502000	Social Security	181,290	180,729	166,102	174,653	153,317	171,523	18,206	11.9%
503000	Medicare	43,562	43,427	40,273	40,846	37,461	40,114	2,653	7.1%
511000	Retirement	156,881	117,765	285,279	282,267	269,562	294,291	24,729	9.2%
512000	Health Insurance	550,361	551,922	499,922	521,252	413,938	414,188	249	0.1%
513000	Disability Insurance	8,613	2,797	4,936	4,519	5,131	4,570	(561)	-10.9%
514000	Dental Insurance	57,087	61,733	58,368	73,303	62,012	66,043	4,031	6.5%
514500	Vision Insurance	9,805	9,016	8,304	9,676	7,467	7,537	70	0.9%
515000	Life Insurance	1,729	1,660	1,096	1,282	1,169	1,680	511	43.7%
515500	Vacancy Benefits Offset	0	0	0	(22,156)	0	0	0	0.0%
516000	Workers Compensation Insurance	73,908	114,345	86,412	90,819	86,113	107,808	21,696	25.2%
517000	Unemployment Insurance	33,147	8,328	441	0	(32)	0	32	-100.0%
514010	Temporary Employment	37,417	22,551	1,550	5,900	16,975	2,000	(14,975)	-88.2%
514015	Recruitment	17,038	5,584	3,424	0	1,071	0	(1,071)	-100.0%
517500	Accrued Sick Expense	1,803	(46,026)	1,834	3,000	3,000	3,000	0	0.0%
518000	Accrued Vacation Expense	(4,125)	(10,846)	18,569	3,000	3,000	3,000	0	0.0%
518500	OPEB Expense	323,182	291,978	58,656	277,804	277,804	205,928	(71,876)	-25.9%
518550	TMP	14,539	13,815	16,356	15,000	13,040	15,000	1,960	15.0%
518560	Payroll and Benefit Administration	16,099	16,600	17,410	15,000	14,820	15,000	180	1.2%
	Total - Staff	4,642,773	4,509,067	4,105,615	4,258,871	3,988,331	4,062,859	74,528	1.9%
	Library Materials:								
601999	American Continuations	2,456,456	2,436,509	2,214,222	2,144,105	2,136,694	1,990,000	(146,694)	-6.9%
602999	American New Orders	104,494	64,323	80,909	73,418	34,188	40,000	5,812	17.0%
609199	Branch Continuations	364,945	82,479	47,578	46,818	37,281	36,800	(481)	-1.3%
609299	Branch New Orders	2,580	5,262	351	999	567	1,081	514	90.8%
603999	Commonwealth Continuations	475,894	417,153	302,020	272,323	263,818	180,000	(83,818)	-31.8%
604999	Commonwealth New Orders	5,474	3,053	930	1,732	231	1,560	1,329	575.1%
605999	Foreign Continuations	236,912	209,387	209,190	163,397	205,270	135,000	(70,270)	-34.2%
606999	Foreign New Orders	32,572	5,055	11,543	14,846	2,377	12,000	9,623	404.8%
607999	International Continuations	144,425	138,264	134,552	94,183	128,106	80,000	(48,106)	-37.6%
608999	International New Orders	15,397	6,756	6,784	4,949	3,321	4,000	679	20.4%
609399	General/Librarianship Continuations	37,736	30,861	25,579	27,790	27,215	22,000	(5,215)	-19.2%
609499	General/Librarianship New Orders	2,935	1,624	1,614	1,979	381	1,200	819	214.7%
	Subtotal	3,879,820	3,400,726	3,035,273	2,846,538	2,839,448	2,503,641	(335,807)	-11.8%
690000	Library Materials Transferred to Assets	(3,879,820)	(3,400,726)	(3,035,273)	(2,846,538)	(2,839,448)	(2,503,641)	335,807	-11.8%
	Balance	0	0	0	0	0	0	0	0.0%
	Facilities:								
801005	Repair & Maintenance	67,701	32,558	36,528	34,668	42,512	34,800	(7,712)	-18.1%
801010	Building Services	16,209	15,127	17,439	24,000	20,197	24,600	4,403	21.8%

Los Angeles Law Library: Summary

Forecast: Fiscal Year Ending 6/30/16

GL No.					Budget 2015	Forecast 2015	Budget 2016	\$ Inc (Dec) relative to Forecast	% Inc (Dec) relative to Forecast
		2012	2013	2014					
801015	Cleaning Supplies	20,566	19,336	11,952	15,504	12,832	15,504	2,672	20.8%
801020	Electricity & Water	118,730	114,028	111,021	132,000	119,110	124,272	5,162	4.3%
801025	Elevator Maintenance	44,034	15,612	15,476	15,000	14,689	0	(14,689)	-100.0%
801030	Heating & Cooling	35,288	33,598	30,761	29,117	32,339	34,724	2,385	7.4%
801035	Insurance	285,074	264,955	249,409	280,664	250,709	277,229	26,520	10.6%
801040	Janitorial Services	87,841	98,174	101,057	105,060	104,913	105,060	147	0.1%
801045	Landscaping	4,800	6,300	16,125	14,400	13,914	14,400	486	3.5%
801050	Security	252,126	197,875	168,542	162,000	175,527	174,860	(667)	-0.4%
801060	Room Rental Expenses	0	0	13,446	15,600	35,289	21,000	(14,289)	-40.5%
801065	Special Events Expenses	0	0	15,598	18,662	10,560	11,496	936	8.9%
801100	Furniture & Appliances (<3K)	2,176	3,012	1,866	1,920	1,038	1,200	162	15.6%
801110	Equipment (<3K)	0	0	1,731	3,600	1,776	3,600	1,824	102.7%
801115	Building Alterations (<3K)	4,105	17,853	0	4,500	1,500	1,680	180	12.0%
801120	Delivery & Postage	20,337	12,108	4,370	3,900	10,360	4,150	(6,210)	-59.9%
801125	Kitchen supplies	10,451	10,100	4,763	4,828	3,340	2,880	(460)	-13.8%
	Subtotal	969,439	840,637	800,083	865,423	850,606	851,455	849	0.1%
	Technology:								
801210	Software Maintenance	53,459	30,476	26,575	15,883	14,895	18,128	3,233	21.7%
801212	Hardware Maintenance	0	0	0	14,748	12,266	18,252	5,986	48.8%
801215	Software (<\$3k)	0	0	4,055	15,000	3,952	14,900	10,948	277.1%
801220	Hardware (<\$3k)	23,361	12,815	8,759	4,500	2,139	4,800	2,661	124.4%
801225	Computer Supplies	0	0	908	1,500	1,141	1,000	(141)	-12.4%
801230	Integrated Library System	39,794	42,078	43,549	45,000	45,266	46,356	1,090	2.4%
801235	Telecommunications	28,438	38,435	29,966	29,328	29,524	39,200	9,676	32.8%
801245	Tech & Data - Misc	0	0	35	800	91	0	(91)	-100.0%
801250	Services	0	0	0	5,000	1,808	35,000	33,192	1835.5%
	Subtotal	145,052	123,805	113,847	131,759	111,082	177,636	66,554	59.9%
	General:								
801310	Bank Charges	6,222	6,276	6,965	6,203	8,089	8,400	311	3.8%
801315	Bibliographical Services	28,347	8,666	7,482	9,700	9,143	9,170	27	0.3%
801320	Binding	0	0	0	0	0	0	0	0.0%
801325	Board Expense	2,102	1,001	1,190	4,300	2,322	1,080	(1,242)	-53.5%
801330	Staff meals & events	8,485	9,420	2,729	2,115	1,915	2,115	200	10.5%
801335	Supplies - Office	27,187	18,214	11,778	11,779	13,728	12,133	(1,595)	-11.6%
801337	Supplies - Library materials	0	12,056	9,391	9,993	8,730	9,500	770	8.8%
801340	Stationery, business cards, etc.	4,734	4,388	821	1,340	937	3,000	2,063	220.3%
801365	Grant Application Expenses	0	0	0	0	0	0	0	0.0%
801370	Copy Center Expense	32,521	28,855	26,849	27,681	24,166	24,500	334	1.4%
801375	General - Misc	47,531	3,852	1,071	753	632	0	(632)	-100.0%
801390	Course Registration	0	0	0	0	5,052	300	(4,752)	-94.1%
801395	Friends of Law Library	0	0	0	200	1,494	0	(1,494)	-100.0%

Los Angeles Law Library: Summary

Forecast: Fiscal Year Ending 6/30/16

GL No.					Budget 2015	Forecast 2015	Budget 2016	\$ Inc (Dec) relative to Forecast	% Inc (Dec) relative to Forecast
		2012	2013	2014					
	Subtotal	157,129	92,729	68,276	74,064	76,206	70,198	(6,009)	-7.9%
	Professional Development:								
803105	Travel	17,577	11,652	3,891	4,800	4,698	6,681	1,983	42.2%
803110	Meals	0	0	122	0	140	0	(140)	-100.0%
803113	Incidental and miscellaneous	0	0	1,905	0	0	0	0	0.0%
803115	Membership dues	16,085	11,675	7,239	9,614	10,633	11,561	928	8.7%
803120	Registration fees	39,351	6,230	3,602	3,523	3,090	4,315	1,225	39.6%
803125	Educational materials	0	0	0	0	264	0	(264)	-100.0%
	Subtotal	73,013	29,557	16,759	17,937	18,825	22,557	3,732	19.8%
	Communications & Marketing:						0		
803205	Services	6,250	0	1,784	2,350	783	1,800	1,017	129.8%
803210	Collateral materials	32,987	26,675	978	1,300	1,532	2,460	928	60.6%
803215	Advertising	0	0	5,109	4,350	704	4,350	3,646	518.2%
803220	Trade shows & Outreach	0	0	1,716	3,420	1,697	1,100	(597)	-35.2%
	Subtotal	39,237	26,675	9,587	11,420	4,716	9,710	4,994	105.9%
	Travel & Entertainment								
803305	Travel	0	3,257	51	0	22	0	(22)	-100.0%
803310	Meals	2,587	1,539	0	0	0	0	0	0.0%
803315	Entertainment	0	0	0	0	0	0	0	0.0%
803320	Ground transportation & mileage reimb	2,715	2,425	1,776	3,755	2,190	3,941	1,751	79.9%
803325	Incidental travel expenses	0	0	0	0	0	0	0	0.0%
	Subtotal	5,301	7,221	1,827	3,755	2,212	3,941	1,729	78.2%

Los Angeles Law Library: Summary

Forecast: Fiscal Year Ending 6/30/16

GL No.					Budget 2015	Forecast 2015	Budget 2016	\$ Inc (Dec) relative to Forecast	% Inc (Dec) relative to Forecast
		2012	2013	2014					
Professional Services									
804005	Accounting	26,400	15,056	16,500	17,000	17,700	18,500	800	4.5%
804008	Consulting Services	8,136	26,940	15,225	39,996	36,978	34,775	(2,203)	-6.0%
804010	Legal	70,496	36,192	4,868	10,000	352	2,000	1,648	468.9%
804015	Other	0	0	0	0	0	0	0	0.0%
	Subtotal	105,032	78,188	36,593	66,996	55,029	55,275	246	0.4%
Depreciation:									
806105	Depreciation - Library Materials	2,964,861	3,024,243	2,890,614	2,976,990	2,952,115	3,098,494	146,379	5.0%
806110	Depreciation Exp - FF&E	206,152	388,572	376,235	353,598	354,110	399,024	44,913	12.7%
	Subtotal	3,171,013	3,412,815	3,266,848	3,330,588	3,306,225	3,497,517	191,292	5.8%
	Total Expense	9,307,990	9,120,694	8,419,436	8,760,814	8,413,234	8,751,149	337,915	4.0%
	Net Income Before Extraordinary Items	343,464	(395,377)	(35,656)	(587,747)	(589,562)	(1,156,404)	(566,843)	96.1%
321000	Investment Gain (Loss) ²						35,000	35,000	0.0%
401000	Extraordinary Income	0	0	671,128	0	16,000	0	(16,000)	-100.0%
901000	Extraordinary Expense	0	1,270,607	279,570	0	0	0	0	0.0%
	Net Income Including Extraordinary Items	343,464	(1,665,984)	355,903	(587,747)	(573,562)	(1,121,404)	(582,843)	(0)
Capital Expenditures:									
161100	Furniture / Appliances (>3k)	0	0	0	59,000	44,374	35,000	(9,374)	-21.1%
161300	Electronics / Computer Hardware (>3k)	86,693	12,186	19,010	21,000	21,000	40,000	19,000	90.5%
164500	Exterior Building Repairs/ Improvements (>3k)	6,238,354	215,242	0	40,000	5,000	455,000	450,000	9000.0%
164000	Interior Improvements / Alterations (>3k)	29,141	112,014	24,254	455,000	0	435,000	435,000	0.0%
168000	Computer Software	30,826	19,311	22,259	240,000	5,000	345,000	340,000	6800.0%
	Total - Capitalized Expenditures	6,385,014	358,753	65,523	815,000	75,374	1,310,000	1,234,626	1638.0%

¹ CalPERS CERBT income account removed from FY 2016 budget as recommended by outside auditors. The account will be monitored and reported independently from the Library's operating budget.

² UBS interest/dividend income and gains/losses is consolidated into Investment Gain (Loss) for FY 2016. It was also moved to "non-operating income" section of the budget as recommended by outside auditors.

Los Angeles Law Library: Capital Purchases

Budget: Fiscal Year Ending 6/30/16

Vendor or Description of Item	Category of Asset	Qtr of purchase	Acquisition cost including consulting, design, overtime, etc.	Reason or comment
New ILS System	Computer Software	1	190,000	Per Strategic Plan objective to upgrade to next generation ILS system. First year maintenance included. (Carryover)
Navision Upgrade - Bring accounting software to latest version	Computer Software	2	45,000	Cost to bring software to current version including all custom programming. (Carryover)
Dekstop OS updates / Server OS updates	Computer Software	1	110,000	Required due to end of life of current product
Network Storage Device	Electronics / Computer Hardware (>3k)	2	40,000	Replacement of existing SAN which is now 5 years old and vendor support "End Of Live" is October 2015.
New Roof - North (1970) Stacks	Exterior Building Repairs/Improvement	1	400,000	Existing roof material is failing. 20 year roof material was last replaced in 1980s.
Rear Entrance Retaining Wall	Exterior Building Repairs/Improvement	2	20,000	Remove and Replace existing retaining wall near rear entrance, existing wall has spalling and starting to fail. This wall supports the exterior apron/book drop area.
Exterior Security Gate	Exterior Building Repairs/Improvements	3	35,000	Security gate mechanism needs replaced since parts are not available to repair existing unit. (\$17K carried over from FY 2015, \$18K additional to reflect updated cost estimates)
Chairs - Public Computers	Furniture / Appliances >3K	1	5,000	Replacement of 25 armless task chairs for reading room @\$200.00 each.
Exterior Cameras	Furniture / Appliances >3K	2	30,000	Exterior building cameras - Includes all camera hardware and installation of data lines to south roof-line.
Flooring - Public Stacks	Interior Improvements / Alterations >\$3K	1	28,000	Carpet to seal existing tiles. (Carryover)
Seal CMS Floor	Interior Improvements / Alterations >\$3K	2	7,000	Carpet to seal existing tiles. (Carryover)

Los Angeles Law Library: Capital Purchases

Budget: Fiscal Year Ending 6/30/16

Vendor or Description of Item	Category of Asset	Qtr of purchase	Acquisition cost including consulting, design, overtime, etc.	Reason or comment
Elevator Repair & Upgrade	Interior Improvements / Alterations >\$3K	3	400,000	Upgrade all elevators to code per bid award at March 2015 board meeting. (Carryover)
			1,310,000	

Capital Purchase Guideline:

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

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

Books and reference materials	10 years
Computer equipment	4 years
Furniture, fixtures and other equipment	4-7 years
Interior Building improvements	15 years
Exterior Building Improvements	15-50 years

LA Law Library
Statement of Cash Flows
6/30/2012 through 6/30/2016 Forecast

	FY 2012	FY 2013	FY 2014	FY 2015 (Forecast)	FY 2016 (Budget)	Comments
Cash flows from operating activities						
Cash received from filing fees and services	9,425,350	8,634,796	8,160,521	7,571,713	7,455,310	
Cash payments to suppliers for goods and services	-276,935	-2,870,681	-853,929	-1,009,703	-1,080,322	
Cash payments to employees for services	-4,214,621	-4,363,664	-4,084,807	-3,733,023	-3,856,931	
Contributions received	143,000	120,000	134,961	120,000	120,000	
Net cash from operating activities	5,076,794	1,520,451	3,356,746	2,948,987	2,638,057	
Cash flows from capital and related financing activities						
Acquisition of capital assets	-9,741,373	-3,767,928	-3,094,342	-2,781,864	-3,813,641	
Prior period adjustment	0	25,436	-35,885			
Net cash from (used in) capital and related financing activities	-9,741,373	-3,742,492	-3,130,227	-2,781,864	-3,813,641	
Cash flows from non-capital and related financing activities						
Sales of rare books collection	0	0	671,129	16,000	0	
Net cash from non-capital and related financing activities	0	0	671,129	16,000	0	
Cash flows from investing activities						
Investment in money market and government securities	0	0	-3,997,438	0	0	
CalPERS CERBT Trust Account	0	0	0	-2,000,000	0	Based on recommendation from outside auditors, \$2M CalPERS CERBT investment to be accounted for in a separate schedule, independent from the Library's balance sheet.
Investments earnings	108,350	64,287	89,630	20,063	19,435	Investment earnings on CalPERS CERBT account for FY 2015 & FY 2016 are reflected as a reduction in health care cost. Based on recommendation from outside auditors, investment earnings on UBS account for FY 2015 & FY 2016 are reinvested have no impact on cash flows and considered as non-operating revenue.
Net cash from (used in) investing activities	108,350	64,287	-3,907,808	-1,979,937	19,435	
Net increase in cash and cash equivalents	-4,556,229	-2,157,754	-3,010,160	-1,796,814	-1,156,149	
Cash and cash equivalents, at beginning of year	15,601,244	11,045,015	8,887,261	5,877,101	4,080,287	
Cash and cash equivalents, end of year	11,045,015	8,887,261	5,877,101	4,080,287	2,924,138 ¹	
Reconciliation of Operating Income to Net Cash from Operating Activities						
Operating income	241,365	-1,730,265	-414,401	-815,698	-1,175,839	
Adjustments to reconcile operating income to net cash from operating activities:						
Depreciation	3,171,012	3,412,816	3,266,848	3,309,929	3,497,517	
Books written-off	0	947,932	186,407	0	0	
Changes in operating assets and liabilities:						
(Increase) decrease in accounts receivable	25,246	93,768	1,323	25,620	3,132	
(Increase) decrease in prepaid expenses and other assets	-173,191	83,140	167,742	35,000	24,000	
Increase (decrease) in accounts payable	1,579,692	-1,576,380	133,895	102,850	50,744	
Increase (decrease) in other liabilities	-110,391	19,825	-15,733	16,000	18,000	
Increase (decrease) in accrued sick and vacation liability	-2,322	-56,872	-39,055	-12,000	5,600	
Increase (decrease) in borrowers' deposits	22,201	34,509	11,064	9,482	8,975	
Increase (decrease) in OPEB liability	323,182	291,978	58,656	277,804	205,928	
Net cash from operating activities	5,076,794	1,520,451	3,356,746	2,948,987	2,638,057	
¹ Items accounted for separately:						
Cash and cash equivalents, end of year	11,045,015	8,887,261	5,877,101	4,080,287	2,924,138	
CalPERS CERBT Account	0	0	0	2,000,000	2,000,000	
UBS money market and government securities	0	0	3,997,438	4,040,000	4,035,000	
Cash and cash equivalents, end of year including items accounted for separately	11,045,015	8,887,261	9,874,539	10,120,287	8,959,138	

AGENDA ITEM 5.0 | DISCUSSION ITEM 5.2

MEMORANDUM

DATE: May 27, 2015

TO: Board of Trustees

FROM: Sandra Levin, Executive Director
Marcelino Juarez, Finance Manager

RE: Discussion and Approval of Fiscal Year 2015/16 Budget

SUMMARY AND BACKGROUND INFORMATION

The Financial Planning Committee met several times to review and discuss the preliminary FY2016 Budget information compiled by staff. Information presented included Income and Expense Operations Summary, Cash Flow, Alternative Options for possible additional cuts and enhancements, and a listing of proposed capital expenditures. On April 23, 2015 the Committee discussed each of these budget categories as well as the short-term and long-term financial picture for the Law Library and recommended approval. The recommendation is based upon a few key underlying principles:

1. The proposed budget incorporates significant cuts that will affect service levels.
2. The proposed operating budget, although resulting in a deficit in accounting terms, does not drain cash.
 - a. The operating budget generates positive cash flow of approximately \$135K.
 - b. The proposed capital budget is \$1,310K and results in a negative cash flow overall of \$1,160K for FY2016. However, the capital budget includes significant items deferred from fiscal years 2014 and 2015.
 - c. The result is that total reserves have remained stable, increasing over FY2013 by approximately \$75K.
3. If revenue does not increase, additional cuts will be required in the future (in order to generate sufficient cash flow to cover future capital needs) but cuts can be managed more effectively if implemented slowly over time.

Attached for your consideration are: the proposed FY2016 budget, including capital costs; the projected FY2016 cash flows; a memorandum describing the changes included in that budget; and a memorandum describing alternatives not recommended at this time (and not included in the base budget).

A summary of significant items follows here.



BUDGET PROCESS AND OVERVIEW

The budgeted FY 2016 Net Income before Extraordinary Income and Expense is presented at a loss of \$1,156,404 as compared to a forecasted loss of \$650,836 for the current fiscal year, FY 2015. Similar to last year, this loss is largely due to 1) a continued reduction in L.A. Superior Court Filing Fees income; and 2) the time lag in cuts to the collection appearing as savings in the income statement due to depreciation rules. Both items are discussed further below.

As part of the budgeting process, each of the operating departments was requested to propose expenditure reductions and all proposed reductions were discussed and evaluated. Those cuts recommended for approval because of their lesser effect on levels of service were included in the proposed budget resulting in projected savings from the FY2015 forecast of \$432,233. (The changes in job descriptions necessary to implement the proposed reductions in expenses will be presented for approval at the June meeting.) Unfortunately, these cuts are almost entirely offset by projected increases in costs due to inflation, market changes and other factors beyond our control (e.g., projected increases in health care, utilities, etc). Those cuts more significantly affecting level of service were presented as alternatives for the Committee's consideration.

Staff noted, and the Committee agreed, that in light of the cuts already made in recent years, the opportunities to reduce expenses without affecting patron service are minimal. Past efforts to stem financial losses included staffing reductions and layoffs, furloughs, contract cost reductions through RFPs and contract re-negotiations, and in-house legal representation. Past efforts to increase revenue, included new investment strategies, increased room rentals, increased course registrations and revised parking options. These efforts have been significant but cannot compensate for the multi-million dollar loss in filing fee revenue over the past several years.

CHANGES IN ACCOUNTING PRESENTATION

Changes relating to UBS investment income and interest income from the CERBT account result in the appearance of a material decrease in investment income, when in reality these are merely changes in accounting presentation. Specifically, the gain or loss from the UBS Treasury Bill investments has been removed from operating revenue and is now listed 'below the line' as extraordinary income. Interest on the CERBT investments has also been removed from the interest income line item and is, instead, reflected as a reduction in the health insurance costs since that is where the accrued interest is applied. The latter change offsets the 5% projected increase in health care costs.

FILING FEES

The primary reason for the proposed Net Income loss is the continued decline in income from civil filing fees. From FY 2009, L.A. Superior Court Filing Fees have decreased from \$9,978,807 to a budgeted FY 2016 amount of \$6,409,933. It is hoped that the filing fees decrease will level off during FY 2016, but no increase is predicted. As a result, filing fee revenue is budgeted to be approximately \$135,957 less than the current year.



CHANGES INCLUDED IN BASE BUDGET

Although the attached memo describes the changes included in the base budget, a few items warrant separate highlighting:

- a. Elimination of Finance Director position (addition of PT accounting clerk);
- b. Elimination of Supervisor, Stacks and Shelving Position and Long Beach Branch Assistant position (addition of limited term Supervisor, Special Projects and Support position)
- c. IT Department restructure
- d. Conversion of facilities and mailroom clerk to part-time
- e. Significant collection cuts, including both digital and print content
- f. 5 day holiday furlough

In addition to the cuts presented by staff, one alternative cut was recommended to be integrated into the base budget: the cap on the transportation allowance reimbursement at the maximum non-taxable benefit allowed by the IRS of \$130/month.

ALTERNATIVE OPTIONS

Additional cuts from the Alternatives list were not recommended by staff or the committee due to the negative impact on service levels (and the ability to achieve a positive operating cash flow without these cuts).

CAPITAL EXPENDITURES

Proposed capital expenditures were presented totaling \$1,200,000 (see attached) of which \$470,000 were carryover projects from prior years. Staff also identified other potential capital projects not recommended for inclusion, including: (1) replacement of book detection gates near security desk for a more reliable system (\$32,000); (2) replacement of 8 bathroom counter and sink replacements and updates (\$20,000); and (3) completion of the classroom in the 70s section (\$14,000). The Committee concurred that the recommended capital expenditures were necessary for health and safety reasons, to sustain existing operations or to complete pending projects. One additional capital expenditure was identified subsequent to the Committee meeting: a significant computer software update (Desktop and Server Operating System updates) due to the end of life of the current product. This increases the capital expense for FY2016 to \$1,310,000 as reflected in the proposed budget.

CASH FLOW

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2016 are projected to be \$2,924,138, a net decrease of \$1,156,149 over the prior year. In addition to the \$2,924,138, the Library holds a \$2M trust fund with CalPERS CERBT and a \$4M investment with UBS, bringing the total investments, cash and cash equivalents at \$8,959,138. This is approximately \$75,000 more than the total reserves at the end of the 2013 fiscal year.

In other words, the operating budget generates positive cash flow of approximately \$135K which, when combined with the proposed capital budget of \$1.3M results in a negative cash flow overall of \$1.1M for FY2016. However, the capital budget includes



significant items deferred from fiscal years 2014 and 2015 during which years positive cash flow was also generated. The result is that net reserves have increased slightly over FY2013.

FUTURE YEARS

Last year, the Board and Staff discussed the outlook over a roughly 3 year period, noting that if Filing Fee revenue continued to decline without offsetting income increases in other categories, current service levels could not be maintained. The general consensus was that filing fee revenue was likely to level off but not regain historic levels. Staff recommended and the Board agreed that increased revenue from pending initiatives (room rentals, class registration, investment opportunities, etc), moderate cuts and cost savings due to staff changes as a result of natural attrition, would allow the Law Library to maintain service levels without further depleting reserves over time and that drastic cuts should not be implemented immediately.

The Board further agreed that a 3 year course of making modest cuts, implementing new revenue initiatives and reducing staffing through attrition was the most prudent course to achieve a balanced budget – and would be re-evaluated at least twice each year at budget adoption and review.

The Board also recommended a cap on the use of reserves to offset potential losses over time. **In particular, the Board recommended that the combined impact on the reserves of losses for FY2015 and FY2016 not exceed \$1M.**

Staff has pursued that approach, and Staff and the Committee recommend continuing with it. The reserves are not only stable, but increasing slightly over time; making cuts slowly is allowing the Law Library to adjust and provide maximum service levels given the revenue situation. As always, we will provide monthly reports throughout the fiscal year, as well as a more in depth mid-year budget review.

RECOMMENDATION

With the support of the Budget Committee, Staff recommends that the Board approve the proposed budget for FY2016, including the Operating Income and Expense Statement, the proposed capital expenditures and the cash flows. If the Board approves the current proposal, then final documentation, including the job descriptions necessary to implement the budget changes, will be presented on the consent calendar at the June 2015 board meeting.

If the Board would like to make changes, then staff will bring back any changes at the June 2015 Board meeting for discussion and approval.



Changes Included in Base Budget

Changes to expense items:

Finance department restructure – As recently approved, we have eliminated the Finance Director position and instead created a lower level Accounting Clerk position. *In addition, we have now reduced the Accounting Clerk to a part-time un-benefitted position for increased savings.*

Approximate savings: \$103,000

Elimination of Supervisor, Stacks & Shelving position – We propose eliminating both the Supervisor position and the currently vacant Long Beach branch assistant position. Instead, we would do three things: 1) create a limited term, transition position, Supervisor, Special Projects and Support (to be filled by the current Supervisor, Stacks & Shelving) that would report to the Director of Reference, supervise short-term projects, replace existing contract labor, cover extended absences in public facing positions and provide additional coverage at branch and partnership locations; 2) transfer daily supervision of shelving aides to Senior Reference Librarian; and 3) eliminate contract labor costs and a branch assistant position.

Approximate savings: \$27,000 this year; additional savings upon expiration of the limited term position

IT Restructure -- As you know, two of our three IT positions are currently vacant. We have promoted an existing employee who staffed the help desk in the IT department to a limited-term position of IT Project Manager. We intend to recruit and backfill the IT Help Desk position he previously occupied. We will create a new Senior Help Desk position and recruit and fill that on a limited term basis with the possibility of a long-term hire. The limited term nature allows for some flexibility in assessing this new structure. We will reevaluate once all three positions have been filled and in place for a few months. We have prepared the base budget assuming these positions continuing long-term. This restructure results in a savings in each of the three positions. However, it would also require a networking consultant (also budgeted). The cost of the consultant is expected to diminish over time but still remain in a lesser amount. The net result is a savings this year and a greater savings in future years.

Approximate savings: \$26,600 this fiscal year; additional savings in future years

Conversion of Facilities Clerk position to part-time – With the reduction in the collection that has occurred over time, the number of items to be processed has also declined. Moreover, although it is critical that some materials be processed and made available to the public immediately, foreign materials already undergo a significant delay in transit and are not in such immediate demand. Accordingly, the CMS department has agreed to assume responsibility for mail processing. As a result, the clerk position previously assigned to facilities and mailroom (and currently vacant) can be reduced to part time with only minimal impact on service levels.

Approximate savings: \$25,633

Changes Included in Base Budget

Collection budget -- The budget includes a \$200,000 reduction in the total collection budget over current year. Note that the reduction in collection costs cannot be accomplished by eliminating duplicate content. The proposed budget includes the elimination of many state digests in print, all print materials in Long Beach (consistent with the reduction in staffing there) and all print materials in Van Nuys (with the planned establishment of an eBranch there in the next fiscal year to provide expanded content). Other cost savings will be possible in future years as contracts come up for renewal.

Approximate savings: \$200,000

Holiday Furlough of 5 days – We are including a holiday furlough of five days (12/24, 12/28-31). As detailed in the Alternatives memo, we are not recommending additional floating furlough days (implemented in the current fiscal year).

Approximate savings: \$50,000

Cap on Transportation Allowance – The budget includes a cap on monthly transportation reimbursement amount at the maximum non-taxable amount permitted by the IRS of \$130/month. Currently, the Library pays 50% of an employee's public transportation costs with no cap. When this allowance was initially implemented years ago, costs were much lower and parking was in short supply. Now, the reimbursement per employee ranges from \$8 per month to \$150 per month and the annual cost for the 16 participating employees is \$13,500. Other employees receive \$0 towards their transportation costs, but are provided free parking. As background, the IRS considers parking reimbursement in excess of \$130 as additional taxable compensation; Gold Membership at the Library at \$83/month includes unlimited parking. Implementing a cap would reduce costs slightly, prevent against future escalation and promote equity.

Approximate savings: \$1,100

Merit/Market Bonuses – We have budgeted \$50,000, or approximately 2% of total payroll (not including the ED who would not be eligible), for one-time merit bonuses and market adjustments.

Benefits – Health insurance premiums are budgeted to increase by 5% in January 2016. Dental and vision premiums are budgeted to increase by 5% in August 2015. No changes in life and disability premiums are anticipated. CalPERS retirement costs will also increase (to 11.736%) pursuant to the most recent CalPERS annual report.

Property & Casualty Insurance – Premiums are budgeted to increase 10% on July 2015. However, early indications from our insurance broker are pointing to a more modest increase. Until quotes are received we will proceed with the conservative budget estimate.

Changes to Revenues:

Google revenue – We are projecting \$40,000 in reimbursement from the Google project.

Changes Included in Base Budget

Credit card rebate revenue – After the first quarter of results from the new credit card program, we are conservatively projecting \$16,000 in revenue from rebates.

Filing fee revenue – As always, the ‘wild card’ in budgeting for the Law Library is predicting filing fee revenue. We do not anticipate filing fees recovering, or even stabilizing, this year. Accordingly, we have predicted a continued decline in filing fees, but at a lesser rate of 2.5%.

CERBT income – Interest on the CERBT investments is estimated at \$70,000 this fiscal year and is projected to be \$95,000 in FY16. Per advice from our auditors, however, it is not reflected in the interest income line item. Instead, it is reflected as a reduction in the health insurance costs since that is where the accrued interest will be applied.

UBS investment income – The gain or loss from the UBS Treasury Bill investments reflected in the financial statements each month is unrealized gain or loss to date. No cash will be realized until the actual sale of the bonds occurs. Moreover, even though the sale price at maturity is known, the income from that anticipated sale may not occur until a future period and cannot be included in the income statement. As a result, the line item for UBS investment income is not a complete picture. Rather than reflecting the expected long-term gain, it reflects the current sale price of the bonds. It is now listed ‘below the line’ as extraordinary income.

DISCUSSION ITEM 5.2 | ATTACHMENT 5**Budget Alternatives Not Recommended at This Time**

Floating Furlough – 7 additional days: Although we imposed a floating furlough in the current fiscal year, the negative impact on employee morale and heavy administrative cost were problematic. It requires extensive labor and tracking by accounting, supervisors and human resources – yet there were still a number of errors or misunderstandings that were difficult to address. Moreover, floating furloughs are not a long-term solution to a revenue shortfall; if implemented repeatedly, they amount to a pay or benefit cut.

Approximate savings: \$70,000

Convert the Foreign Serials & Acquisitions position to part-time: As noted in the explanation regarding CMS assuming mailroom duties (in the proposed Changes exhibit), the reduction in the collection also creates capacity within CMS and if processing is to be delayed, the impact of delaying the global materials creates the least impact on service levels. Reducing this position to part-time would create delays and might make it difficult to retain or recruit an employee of the caliber currently in the position.

Approximate savings: \$31,350

Eliminate a full time position in circulation or copy center: The remaining position would be responsible for day-to-day functions of both circulation and copy center including new account data entry, circulation desk backup coverage, copy center backup coverage, copy center operations, and document delivery services. This is not recommended as it would create delays and greatly impact patron service.

Approximate savings: \$50,000

Eliminate a part time circulation aide: We could shift schedules and responsibilities at circulation, but this would still entail some hours with limited or no service at the circulation desk. The circulation and copy center full time staff could provide some additional coverage at the circulation desk, in addition to what they are handling already.

Approximate savings: \$10,000

Cut a Reference Librarian position: This would result in delays in serving the public in the library, by phone, email, and chat. Depending on which position is cut, there would be impacts on specific projects as well.

Approximate savings: \$90,000

Early retirement of Director of Reference and Research: The Director of Ref stated that because of the impacts of cutting a reference librarian position, he would prefer to retire early should a position cut be required. A vacancy in this position would create opportunities for restructure to achieve significant cost savings. Of course, this would also result in the loss of a valued long term employee with strong working relationships with patrons and excellent historical knowledge of the library.

Approximate savings: \$71,000 in the first year [increasing to up to \$140,000 in future years]

Budget Alternatives Not Recommended at This Time

Elimination of reimbursement for AALL dues – The budget as proposed to the Financial Planning Committee did not include reimbursement for membership in AALL. The recommendation at that time was that it would become the responsibility of each individual librarian to pay dues if s/he chose to belong to this professional organization. Historically, this benefit was provided to librarians, but there appears to be a trend away from reimbursing employees for membership in professional organizations. After presentation to the Committee, it was discovered that payment is (was) made in May of the prior year, meaning that the cut would occur *after* the payment and come as a surprise. As a result, the Library paid the invoice for the upcoming year but invited those who could afford to do so to pay their own dues and gave notice that in future years these dues may become the responsibility of each member. Some savings will be realized this year as a result of voluntary opt-outs. Now that notice has been provided, the change may again be recommended next year.

Approximate savings: \$3,340 if mandatory

LA LAW LIBRARY JOB DESCRIPTION

Title:	PT Administrative Clerk
Department:	Accounting
Focus:	Accounts Receivable
Reports to:	Finance Manager
Position Supervised:	None
FLSA Status:	Non-Exempt
Salary Grade:	2
Union Status:	Eligible for Representation
Effective Date:	

Position Summary

Under the direction of the Finance Manager, provides support for the accounting function in Administrative Services. Major responsibilities include account receivables, financial documentation and data entry.

Responsibilities and Duties

Under general supervision, the following activities are within the responsibilities of the Administrative Clerk:

Account Receivables

- Verifies and records in accounting system, cash collection from copy center, document delivery, and circulation.
- Records credit card payment in accounting system and maintains credit card files.
- Processes and applies payments for circulation privileges, Member's Program, and other Library services.
- Prepares documentation for the deposit of cash and check payments with the County Treasurer.
- Coordinates the deposit of cash and checks with the County.
- Verifies and records cash collection in accounting system from services at branch locations.
- Coordinates notification process for outstanding invoices.
- Processes deposit account suspension, closure and refunds for borrowers and law firms on a monthly basis.

Other Responsibilities

- Serves as back up for Accounts Payable function.
- Assists in preparation of annual financial audit.
- Provides financial documentation and/or records as requested.
- Documents new accounting procedures; modifies existing procedures as changes occur.
- Other duties as required.

Position Qualifications

Required

- Associate degree with major in business or accounting.
- Minimum of two (2) years' experience in accounting and/ or bookkeeping.
- Demonstrated equivalent proficiency in accounting and/ or bookkeeping may substitute associate degree requirement.
- Effective written and oral communication skills.
- Ability to work both independently and as part of a team.
- Ability to exercise sound judgment and make independent decisions in accordance with established guidelines and procedures.

Preferred

- Bachelor's degree in Business Administration with an emphasis in accounting.

Work Environment

Will be working in a busy office environment, will provide on-site and off-site training programs.

Physical Abilities Required

- Lifting ability: Light, under 15 lbs. on a regular basis.
- Sitting at a desk: short time, 15 minutes and/or medium, 15-45 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 45+ min. may be required.
- Extensive use of a computer, keyboard, and mouse.

LA LAW LIBRARY JOB DESCRIPTION

Title:	Director
Department:	Reference & Research
Focus:	Reference & Research
Reports to:	Executive Director
Position Supervised:	Reference Librarians, Global Law Librarian, Senior Reference Librarian Support Supervisor, User Services.
FLSA Status:	Exempt
Salary Grade:	8
Union Status:	Ineligible for Representation
Effective Date:	

Position Summary

Under the general supervision of the Executive Director, the Director, Reference & Research Services is responsible for the provision of circulation and reference and research services in a timely, impartial and professional manner in accordance with annually established goals. In addition, the Director, Reference and Research Services provides guidance and direction for the continued development of the collection. The Director, Reference and Research Services is also responsible for the implementation of specific projects and programs developed as part of comprehensive patron service.

Responsibilities and Duties

Planning

- Assist the Executive Director and the executive team with long range planning and the development of operational and staff goals.
- Analyze user needs and recommend new projects, programs and services for various user groups.
- Participate in staff meetings, departmental committees and library-wide team activities.
- Participate in cooperative and professional association activities to maintain professional awareness and ensure high level of currency in all services.
- Prepare analysis of monthly / quarterly statistics, data and activities and regularly report on ROI (return on investment).
- Assist with development of policies and procedures for responding to user comments, complaints and questions.
- Propose and monitor departmental budget and coordinate revenue and expense tracking with Finance Department.

Services to Library Users

- Ensure quality reference and research services through appropriate and knowledgeable use of reference tools and resources by all reference librarians.
- Develop bibliographies, pathfinders, legislative histories and other user aids and guides.
- Provide instruction and guidance for use of library catalog, computer databases, bibliographic resources and general legal research procedure.
- Provide expert reference services, detailed research and user assistance to both the legal and general public communities through walk-up, phone, email or other electronic methods.
- Provide oversight for specialized reference services, including self-help and Foreign International Law.
- Assure proper collection and handling of revenues derived from patron services consistent with Library policy.
- Coordinate Reference and Research Services activities, including Circulation Services, with Information Services team and Facility Services to support the development of training, classes, tours and events for public and legal groups.
- Monitor use and requirements of branch activities; analyze branch needs and services; make recommendations for changes and additions to staff, services and collection.
- Assist with development of policies and procedures for responding to user comments, complaints and questions
- Resolve customer complaints.

Collection Development

- Provide direction, advice and oversight for the selection of new materials in all formats to maintain a comprehensive and current collection in conformity with the Collection Development Policy and the approved budget.
- Provide direction and advice in the selection, evaluation and maintenance of branch materials in all formats that support the Collection Development Policy.
- Provide direction and guidance for the development and maintenance of a preservation and retention policy.
- Coordinate Collection Development activities with Programs and Partnerships, and, Technology Services teams to make decisions and recommendations on materials and resources that respond to user needs.
- Analyze Collection Development Policy and make recommendations for changes, additions or deletions as needed.
- Provide recommendations for format changes, additional copies, replacements and weeding the collection.

Circulation

Direct the operation of the Circulation Department:

- Supervises and works closely with the Support Supervisor, User Services to ensure the smooth and efficient operation of the Circulation Department
- Consults and has final responsibility for staffing including placement, orientation, training, continuing education, performance review, discipline, and termination.

- In conjunction with the Support Supervisor, User Services, develops and monitors the Circulation division FY budget
- Responsible for the effectiveness and efficiency of processes within the department
- Resolve problems as required.
- Direct special projects related to the department, as needed

Stacks and Shelving

- Works with Senior Librarian, Reference, on shelving and book placement

Staff Leadership

- Provide management, direction and guidance for specific assignments, projects and programs.
- Schedule, assign, supervise and monitor reference desk, circulation desk, phone and online service points.
- Ensure instruction and training for new products and services developed for LA Law Library users.
- Coordinate required staff training, develop team and cross training process activities through in-service training, continuous education and extended learning opportunities.
- In conjunction with Human Resources, assist with job announcements, recruitment and hiring of staff.
- Mentor newly hired librarians and assistants; provide orientation and program development guides and goals.
- Evaluate staff performance through regularly scheduled and annual evaluation process; recommend merit and promotional opportunities, discipline and termination.
- Participate in hiring, evaluation, counseling, and disciplining of direct reports.
- Report and act on violations of the Law Library's policies including its non-harassment policies.

Other Responsibilities

- Participate in seminars, workshops, lectures, tours and orientations for users.
- Attend professional activities and conferences; represent the Law Library in local, state and national associations.
- Read professional literature and contribute to professional publications.
- Coordinate the preparation of visually and intellectually interesting lobby displays on topics related to library operations at regular intervals throughout the year
- Other duties as required.

Position Qualifications

Required

- MLS from an accredited ALA approved library school.
- Advanced degree in law, judicial administration or business (experience may be substituted for advanced degree).
- Three (3) years demonstrated organization and management of a law library reference program.
- Seven (7) years of advanced reference / research experience in a law library.

- Thorough understanding and use of legal and law-related databases.
- Prior experience supervising professional and paraprofessional staff.
- Knowledge of professional law librarianship concepts, principles and practices.
- Ability to communicate clearly and concisely.

Preferred

- Collection Development experience within a large law library setting.
- Reference service in a law library with general public clientele.
- Experience in library budgeting and finance
- Demonstrated writing ability, including full report analysis and comparison.
- Teaching or training experience.

Work Environment

Will be working in an office environment and in reference public service counter areas.

Physical Abilities Required

- Lifting ability: Light, under 15 lbs. on a regular basis.
- Sitting at a desk: short time, 15 minutes and/or medium, 15-45 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 45+ min. may be required.
- Will sit at a desk for protracted periods.

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

LA LAW LIBRARY JOB DESCRIPTION

Title:	Executive Assistant
Department:	Executive Office
Focus:	Administration and Human Resources
Reports to:	Executive Director
Position Supervised:	None
FLSA Status:	Non-Exempt
Salary Grade:	4
Union Status:	Ineligible for Representation
Effective Date:	

Position Summary

The Executive Assistant provides management support and direct, confidential assistance to the Executive Management Team. Provides support for projects, programs and activities of the Executive Director and Executive Management Team. Is responsible for specific aspects of human resources, 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: Executive Office, Board of Trustees, Human Resources, Statistics, and Other.

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
- Maintain library-wide, as well as departmental, policies and procedures
- Manage historical records, develop and implement retention schedules and archive activities for administrative and Board records
- 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

- 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

- 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:

- 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

- Monitor professional association memberships, including staff participation, list-servs, 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 (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.

LA LAW LIBRARY JOB DESCRIPTION

Title:	Support Supervisor
Department:	Collection Management Services (CMS)
Focus:	Collection Maintenance & Scanning
Reports to:	Director of Collection Management Services
Position(s) Supervised:	Staff responsible for making materials shelf ready and keeping those materials current; and scanning project staff
FLSA Status:	Exempt
Salary Grade:	4
Union Status:	Ineligible for Representation
Effective Date:	

Position Summary

Responsible for making materials shelf ready, keeping those materials current and arranging for logical and accessible organization of collection materials within the Library; and coordinating scanning activities and Mail Room services.

Responsibilities and Duties

The following activities are within the responsibilities of the Collection Maintenance Supervisor performed under limited supervision:

Supervises clerk and aide staff who file and update materials

- Assigns updates to appropriate staff for filing; provides instruction and training as needed
- Oversees the flow of materials and makes appropriate task assignments to ensure materials are filed and updated accurately, efficiently and as quickly as possible.
- Monitors quality of filing activities and determines appropriate corrective measures.
- Analyzes workload to evaluate appropriate staffing levels.
- Participates in hiring, discipline and evaluation of collection maintenance staff decisions.
- Develops written instructions and keeps them current.

Supervises clerk and aide staff who process materials to make them shelf-ready.

- Assigns materials to staff for appropriate processing; provides instruction and training as needed
- Oversees the flow of materials and makes appropriate task assignments to ensure that materials are appropriately prepared to reach the shelves in an efficient and timely manner.
- Monitors quality of work for both bound and unbound, newly received materials prepared in

processing, bindery, and targeting activities and determines appropriate corrective measures.

- Analyzes workload to evaluate appropriate levels of staff.
- Participates in hiring, discipline and evaluation of collection maintenance staff
- Develops written instructions and keeps them current

Supervises technician and aide staff who handle and process scanning

- Coordinates scanning projects
- Oversees the flow of materials and makes appropriate task assignments to ensure they run smoothly and efficiently.
- Retrieves materials based on work lists, assigns long ID for each book, and sets up scanner.
- Participates in hiring, discipline and evaluation of scanning staff
- Develops written instructions and keeps them current

Supervises clerical staff in support of Mail Room services

- Develops and maintains written procedures
- Supervises library clerk on Mail Room services to ensure accuracy and timeliness of all mail, supplies, and equipment deliverables and receipts into the Library

Participates in achieving divisional and departmental goals

- Coordinates activities with other Collection Management personnel
- Collaborates with Stack and Shelving Supervisor to organize, prioritize and assign processing, updating, targeting activities.
- Assists in maintaining cataloging records for various projects.
- Provides input for departmental and divisional policies and procedures
- Provides reports, statistics and data analysis as required.
- Participates in staff meetings, group activities or committee assignments

Other miscellaneous duties

- Provides backup for Stacks and Shelving Supervisor during his/her absence.
- Assists Order Department with missing book reports and replacement page request.
- Participates in hiring, evaluation, counseling, and disciplining of direct reports.
- Reports and acts on violations of the Law Library's policies including its non-harassment policies.
- Other duties as needed.

Position Qualifications

Required:

- Knowledge of legal materials and overall operation of a law library.
- Experience with integrated library systems.
- Associate's degree with course work emphasis in Library Technology or related field; or any equivalent combination of education, training and experience which provides the requisite knowledge, skills and abilities.

- Three or more years in a library obtaining direct knowledge and understanding of collection management and shelving activities.

Preferred:

- Specific knowledge of Voyager and previous supervisory or lead experience.
- Experience in collection management and shelving activities in a law library.

Work Environment

Busy public law library including a large reading room, general office environment, open and closed book stacks, and loading dock. Some exposure to adverse environmental conditions such as dust and/or odors.

Physical Abilities Required

- Requires the ability to lift, push, pull up to 50 lbs.
- May require bending, stooping, reaching, twisting and crawling.
- Must be able to move from one job location to another.
- Some exposure to adverse environmental conditions such as dust and/or odors.

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



LA LAW LIBRARY
JOB DESCRIPTION

Title:	Library Aide
Department	Reference and Research
Focus:	Collection Maintenance, Stacks, Shelving and Circulation patron service
Reports to:	Senior Librarian, Reference and Research
Position Supervised:	None
FLSA Status:	Non-Exempt
Salary Grade:	1
Union Status:	Eligible for Representation
Effective Date:	

Position Summary

Assists Collection Maintenance, Stack & Shelving, and Circulation Supervisors in providing quality customer services by keeping library materials up to date and in the correct location on the shelves, and assisting at circulation desk and copy center as needed

Responsibilities and Duties

The following responsibilities of the Collection Management Aide are performed under general supervision:

Assists Collection Maintenance process by updating material

- Retrieves volumes for filing, binding, etc.
- Files loose-leaf material, pocket parts, microfiche, etc.
- Processes materials by targeting, stamping, etc.
- Retrieves recalled superseded materials from shelves.
- Scans titles in the LLMC project.
- Takes materials to the recycling bins.
- Helps keep kitchen in order.
- Other related assignments as needed.

Assists Stack & Shelving Supervisor

- Shelves a variety of materials in assigned locations
- Reshelved microfiches and microfilms
- Shifts materials as instructed



- Scans titles in the LLMC project.
- Shelf reads assigned areas on a regular basis
- Retrieves materials for CMS staff.
- Retrieves materials for Reference and Circulation staff.
- Other related assignments as needed.
-

Assist Circulation Supervisor

- Provides circulation desk coverage in the event of staff shortage
- Charges and discharges library materials
- Assists with use of library computers and equipment by patrons
- Assists staff and users in efficiently finding appropriate materials and using library resources

Position Qualifications

Required:

High School Graduate or GED.

- Must be able to read and understand written and oral instructions in order to be able to file and shelve correctly
- Requires the ability to spend focused attention on alpha and numerical details for extended periods to minimize errors in shelving and filing
- Ability to communicate effectively with users and staff. Careful attention to detail; good organization skills. Ability to work in a team environment with diverse staff

Preferred:

- 1 - 2 years experience in a Law Library
- Ability to use computers, especially as relates to library systems, office productivity tools and the Internet

Work Environment

Busy public law library including a large reading room, general office environment, open and closed book stacks, and loading dock. Some exposure to adverse environmental conditions such as dust and/or odors.

Physical Abilities Required

- Requires the ability to lift, push, pull up to 50 lbs
- May require bending, stooping, reaching, twisting and crawling

LA LAW LIBRARY JOB DESCRIPTION

Title:	Library Clerk
Department:	Collection Management Services (CMS)
Focus:	Serials & Acquisitions (CMS)
Reports to:	Senior Librarian Serials & Acquisitions
Position(s) Supervised:	None
FLSA Status:	Nonexempt
Salary Grade:	2
Union Status:	Eligible for Representation
Effective Date:	

Position Summary

Processes library materials in all formats in timely fashion; supports the development and maintenance of the Mail Room to ensure accuracy and timeliness for all mail, supplies, and equipment deliverables and receipts into the Library and coordinates all aspects of Mail Room operation; performs clerical tasks in Collection Management Services.

Responsibilities and Duties

The following activities are within the responsibilities of the Collection Management Clerk performed under general supervision per established guidelines.

Assists Serials and Acquisitions Librarian with CMS record management; processing library materials; and managing supplies

- Files various records such as correspondence, invoices, etc.
- Updates library files associated with materials for record keeping
- Updates local ILS records such as item, holdings and bibliographic records under supervision
- Works closely with CMS staff in problem solving missing pages, etc.
- Manages replacement page requests, by ordering, claiming, and fulfilling.
- Processes library materials in all formats, such as print, audio, visual, CD-ROMs, and DVDs, etc., to be shelf-ready, including labeling, property-stamping, targeting, and barcoding
- Checks shelves or pulls materials as instructed
- Maintains and organizes materials in the Duplicates collection
- Manages and fulfills supplies requests for CMS staff
- Other assignments as needed

Assists Collection Maintenance Support Supervisor with Mail Room services:

Maintains internal mail distribution processes:

- Supports the development and maintenance of Mailroom Delivery processes to insure they're updated and accurate
- Establishes mail delivery schedule to meet customer needs
- Establishes set time for mail that is picked up to be sent out
- Coordinates library aides to make delivery, or pick-up for inter-office distribution
- Serves as the primary contact for FedEx, UPS and other courier service shipments to ensure accuracy of paperwork and timeliness of pick-ups

Designs / develops tracking records for the following types of Library receipts:

- Incoming checks
- Briefs
- Supplies / inventory

Distributes internal mail / supplies:

- Opens and sorts mail identifying areas for delivery
- Maintains daily check/receipts log ins
- Delivers checks/receipts to Circulation Finance daily
- Boxes advertisements from Ref/Res for routing
- Supports the boxing and preparation of materials for shipment to Branches and partnership locations.

Focal point for all County / Court warrants, County Administration Office deliverables, and any other outside source deliveries:

- Receives all phone calls from County/Courts and coordinate pickup and delivery to the Library
- Coordinates library aides to make deposit, delivery, or pick-up from county offices
- Facilitates final delivery to appropriate Division/Department within the Library
- Supports various projects as assigned

Hours will depend on agreed upon schedule to meet Library operational needs.

Position Qualifications

Required:

- High school diploma or GED minimum requirement
- One to three years of library work experience or general office environment experience
- Work in a team environment with diverse staff
- Read and interpret procedures
- Communicate effectively with vendors and staff
- Operate proficiently general office and library equipment including personal computer and software

programs typically associated with library operations

- Demonstrate an aptitude for complex, analytical, detailed work
- Understand the Library filing system in order to effectively sort, organize, alphabetize, and file

Preferred:

- 2+ years previous experience in a law library or law firm and associate degree

Work Environment

Will be working in a busy office environment.

Physical Abilities Required

- Requires the ability to lift, push, pull up to 50 lbs.
- May require bending, stooping, reaching, twisting and crawling
- Must be able to move from one job location to another
- Some exposure to adverse environmental conditions such as dust and/or odors
- Sitting at a desk for long periods of 45+ 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

LA LAW LIBRARY JOB DESCRIPTION

Title:	PT Facilities Clerk
Department:	Facilities
Focus:	Main Library Building
Reports to:	Facilities Manager
Position(s) Supervised:	None
FLSA Status:	Non-Exempt
Salary Grade:	2
Union Status:	Eligible for Representation
Effective Date:	January 21, 2015

Position Summary

Supports the maintenance of the facility and equipment to ensure a safe and well maintained facility by performing various maintenance tasks.

Responsibilities and Duties

The following activities are within the responsibilities of the Facilities Clerk working under general supervision:

Facilities and Events

- Set up the training center and other facilities for external and internal events, classes, and meetings.
- Work closely with Executive Office and Communications to execute plans for special events including assisting third party caterers, bartenders, musicians, etc.
- Assist with post-event breakdown and cleanup.
- Replaces batteries, light bulbs and water filters facility wide.
- Daily monitoring of public restrooms; cleans and stocks paper goods as needed
- Walks perimeter of library grounds and monitors for graffiti and trash, reports graffiti if found to Facilities Manager and picks up trash if necessary.
- Monitors complete facility for burnt out light bulbs and replaces when found. If ballasts are burnt out creates document to track and reports to Facilities Manager.
- Meets with contractors and vendors for estimates, repairs or deliveries as requested by Facilities Manager.
- Assists Facilities Manager with staff relocations, library equipment and furniture moves.
- Identifies safety hazards throughout the facility, documents and rectifies situation if possible.

Supports Facility Inventory Control

- Assists with maintaining inventory control spreadsheet
- Assists with tracking inventory of coffee, tea and other items provided for staff in kitchen
- Restocks supplies as needed
- Communicates low volume inventory in a timely manner
- Ability to operate/utilize general office equipment, library equipment, personal computer and software programs typically associated with library operations.
- Must be mechanically inclined and able to handle small power tools
- Requires an aptitude for detailed and accurate work. Ability to effectively sort, organize, alphabetize, and file.
- Ability to work in a team environment with diverse staff.
- Must be customer focused; possess the ability to remain calm under pressure.

Position Qualifications

Required

- High School diploma or GED
- 1 to 2 years' experience in general clerical work.

Preferred

- Preferred previous experience in facilities maintenance

Work Environment

Will be working in a busy environment and performing maintenance tasks facility wide.

Physical Abilities Required

- Requires the ability to lift, push, and pull up to 50 lbs.
- May require bending, stooping, reaching, twisting and crawling.
- Must be able to move from one branch or partnership location to another.
- Some exposure to adverse environmental conditions such as dust and/or odors.
- Use of light power tools to perform facility related tasks.
- Requires climbing and standing on a ladder to perform facility related tasks.

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

LA LAW LIBRARY JOB DESCRIPTION

Title:	Library Clerk
Department:	Reference and Research
Focus:	Collection maintenance, stacks, shelving, and circulation services
Reports to:	Senior Librarian, Reference and Research
Position(s) Supervised:	None
FLSA Status:	Nonexempt
Salary Grade:	2
Union Status:	Eligible for representation
Effective Date:	

Position Summary

Maintains files and updates more complex library materials and ensures that they are correctly housed on the shelves, and assists with circulation services as needed

Responsibilities and Duties

The following activities are within the responsibilities of the Collection Management Clerk performed under general supervision:

Assists Collection Maintenance staff in updating material

- Retrieves volumes for filing, binding, etc.
- May create Voyager item records and process materials utilizing established procedures
- Takes materials being recycled to large recycling bins and informs Building Engineer when bins need to be emptied

Assists Senior Librarian Reference & Research

- Organizes and shelves various areas of the collection per Library procedures
- Routinely communicates the need for shifting per guidelines and participates in shifting projects under general supervision
- Applies knowledge of Library's classification system by shelf reading assigned areas
- Scans materials for LLMC
- Work as a team leader in major shifting projects
- Retrieves materials from closed stacks for Reference and Circulation staff

- Other assignments as needed

Assists Continuations Supervisor

- Receives designated materials in Voyager check in and processes per established guidelines
- Checks shelves or pulls materials following specific instructions
Provides backup to Mail Room

Assists Circulation Supervisor

- Provide circulation desk coverage and copy center backup as needed
- Charge and discharge library materials
- Assist patrons with the use of library computers and equipment and with locating materials

Position Qualifications

Required:

- High school diploma or GED minimum requirement
- One to three years of library experience or general office environment experience.
- Work in a team environment with diverse staff
- Read and interpret procedures
- Communicate effectively with vendors and staff
- Operate proficiently general office and library equipment including personal computer and software programs typically associated with library operations
- Demonstrate an aptitude for complex, analytical, detailed work
- Understand the Library filing system in order to effectively sort, organize, alphabetize, and file

Preferred:

- Previous experience working in a law library or law firm
- Knowledge of a foreign language

Work Environment

Busy public law library including a large reading room, general office environment, open and closed book stacks, and loading dock. Some exposure to adverse environmental conditions such as dust and/or odors.

Physical Abilities Required

- Requires the ability to lift, push, pull up to 50 lbs.
- May require bending, stooping, reaching, twisting and crawling.
- Must be able to move from one job location to another.

LA LAW LIBRARY JOB DESCRIPTION

Title:	Library Technician
Department:	Collection Management Services (CMS)
Focus:	Foreign & International Legal Materials
Reports to:	Senior Librarian Serials & Acquisitions
Position Supervised:	None
FLSA Status:	Non-Exempt
Salary Grade:	3
Union Status:	Eligible for Representation
Effective Date:	

Position Summary

Under the direction of the Senior Librarian Serials and Acquisitions, maintains the Library's foreign and international materials subscription and standing order records insuring timely receipt, claims and payment of materials of all formats (including electronic resources).

Responsibilities and Duties

Records Foreign & International Materials

- Receives issues, pocket parts and other similar updates utilizing the library's Integrated Library System (ILS)
- Updates Marc holdings when appropriate
- Revises other library files associated with materials record keeping
- Consults with Sr. Librarian, Cataloging, for direction on non-routine revisions involving bibliographic and holding records
- Gathers and organizes information and recommends solutions to problems arising from serials check-in process; communicates that information to Sr. Librarian, Acquisitions/Serials

Claims Foreign & International Materials that should have been received

- Generates and records claims in the ILS
- Transmits and monitors claims to make sure material is received, exercising judgment to resolve problems
- Revises the component data to assure accurate system prediction

Processes Invoices for Foreign & International Materials

- Confirms receipt of material in our ILS
- Creates invoices in our ILS if not received electronically
- Communicates with vendors to resolve any discrepancies in invoices and statements
- Verifies information on invoices, adds budget and tax codes and approves them for payment
- Processes payment data

Creates or Updates Foreign & International Materials Records

-
- Updates purchase order and check in component information when changes occur
- Monitors vendor information to update vendor records
- Creates or re-links item records as needed
-
- Handles vendor correspondence and closure of records associated with cancellations authorized by appropriate supervisory staff
- Communicates needed bibliographic record changes to Cataloging Department after consultation on non-routine changes

Participates in other Collection Management Services activities

- Assists in routine problem solving by searching various library catalogs and publishers web sites to verify publication status, costs, etc.
- Collects and organizes information to better suggest possible solutions to problems
- Assists in missing book activities
- Prepares all Bindery materials and performs related activities
- Maintains related statistical records
- Assists in training and revision of tasks performed
- Other assignments as needed
-
-

Position Qualifications

Required

- BA with course work emphasis in Libraries or related field; any equivalent combination of education, training and experience which provides the requisite knowledge, skills and abilities with foreign and international legal materials
- Two to three years law library foreign and international serials experience
- Working knowledge of at least two languages
- Aptitude for complex, analytical, detailed work
- Effective written and oral communication skills

Preferred

- Direct contact experience with foreign and international publishers and vendors
- Ability to work independently, exercising independent judgment
- Ability to work as part of a team, across divisional lines
- Demonstrated work in a public office setting with a professional and courteous demeanor
- Familiarity with Microsoft office software

Work Environment

Will be working in a busy office environment. Must be able to move between library offices and stack areas.

Physical Abilities Required

- Lifting ability: Up to 50 lbs. on rare occasions.
- Sitting at a desk: short time, 15 minutes and/or medium, 15-45 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 45+ min. may be required.
- Standing, sitting, walking: periods of 15-30 min. May require bending, stooping, reaching, twisting and crawling Stairs: 5-15 min. retrieving materials in stacks for library users.
- Some exposure to adverse environmental conditions such as dust and/or odors.

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



LA LAW LIBRARY JOB DESCRIPTION

Title:	Senior Librarian
Department:	Reference & Research
Focus:	Reference and Stacks and Shelving
Reports to:	Director, Reference & Research
Position Supervised:	Reference aides and Reference Clerk
FLSA Status:	Exempt
Salary Grade:	7
Union Status:	Ineligible for Representation
Effective Date:	

Position Summary

Under the direction of the Director of Reference and Research, zealously provides quality reference and instructional service to the Library's diverse group of users that includes individuals from the legal and public communities. Handles and coordinates collection development in assigned areas. Designs and presents public classes and prepares collateral instructional materials. Continually works to ensure quality reference service through participation in educational programs, workshops, seminars, and self-study. Directly supervises the Reference Aides and Reference Clerks and is responsible for stack and shelving maintenance. Assists the Director of Reference and Research as needed with scheduling and staffing.

Responsibilities and Duties

Core Responsibilities and Duties:

Reference Assistance to Library Users

- Conducts complete reference interviews to determine appropriate print and electronic resources to meet user requests.
- Performs both immediate reference and in-depth research searches; refers users to other resources as appropriate.
- Directs users to requested publications; assists users with both print and electronic resources.
- Provides instruction and guidance for use of library catalog, legal databases, legal research methodology and procedures.
- Responds to in-library, phone, mail, email and live-chat reference questions.
- Develops and maintains pathfinders, bibliographic resources and research guides.

Training and Outreach

- Participates in the development of training programs; designs new classes.
- Teaches classes and updates class materials for both legal and general public users.
- Participates in professional seminars, workshops, and lectures.
- Gives library tours to the public and school groups.
- Participates in orientation and training of new staff members and non-professional staff.
- Travels weekly or as assigned to a branch or partnership library to provide on-site reference and research services.

Collection Development

- Reviews print and electronic materials in assigned subject areas and makes recommendations for additions, deletions and enhancements to the collection.
- Analyzes subject areas of the collection as assigned and prepares comparative data.
- Participates in collection development meetings.

Other Responsibilities

- Participates in library-wide projects and programs.
- Monitors appropriate list-servs and reads professional publications; contributes to professional list-servs and publications.
- Attends professional programs, activities and conferences.
- Assists other reference and research services staff as required.
- Other duties as required.

Focus Responsibilities and Duties:

- Stack and Shelving Supervises the Reference Clerk and Aide(s) and works closely with CMS to ensure orderly and efficient stack and shelving in all areas of the library
- Monitors shelving and space availability regarding space constraints
- Executes major relocation projects
- Consults on staffing issues including placement, orientation, training, continuing education, performance review, discipline, and termination.
- Monitors and advises on the effectiveness and efficiency of processes within the department.
- Resolves problems as required.
- Takes on special projects related to the department, as required.
-
- Participate in hiring, evaluation, counseling, and disciplining of direct reports.
- Report and act on violations of the Law Library's policies including its non-harassment policies.

Coordinates shifting projects

- Monitors quantity of shelving and space availability taking appropriate corrective action for routine space constraints;
- Receive and maintain record of staff notices of shelving difficulties and analyzes information in order to make recommendations regarding space requirements and solutions to Director of Collection Management Services (DOCMS);
- Plans staff assignments and directs staff on shifting projects.
- Executes major relocation projects.
- Supervises LC relabeling project.
- Troubleshoots cataloging and call number issues related to relabeling project.
- Withdraws titles from collection per instruction of Director of Reference and Research

Position Qualifications

Required

- Masters Degree in Library Science from an ALA accredited institution.
- 1-2 to years of Law library experience.
- Knowledge of professional law librarianship concepts, principles, and practices.
- Effective written and oral communication skills.
- Ability to work both independently and as part of a team.
- Ability to work at a busy reference desk with a professional and courteous demeanor.
- Ability to use computers and computer databases.

Preferred

- Familiarity with collection development policies.
- Familiarity with standard legal databases.
- Familiarity with social media use in library environment.

Work Environment

Will be working in an office environment and in reference and circulation public service counter areas.

Physical Abilities Required

- Lifting ability: Light, under 15 lbs. on a regular basis. Up to 50 lbs. on an occasional basis.
- May require bending, stooping, reaching.
- Some exposure to adverse environmental conditions such as dust and/or odors.
- Sitting at a desk: short time, 15 minutes and/or medium, 15-45 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 45+ min. may be required.

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

LA LAW LIBRARY JOB DESCRIPTION

Title:	Support Supervisor
Department:	Reference & Research (R&R)
Focus:	Special Projects and Support
Reports to:	Director of Reference & Research
Position(s) Supervised:	Staff responsible for special projects
FLSA Status:	Exempt
Salary Grade:	4
Union Status:	Ineligible for Representation
Effective Date:	

Position Summary

Manages projects and supervises staff who perform special projects for public service departments. Assists with coverage and support of all public counter functions, including circulation, reference and branch locations, as needed. Interim position not to exceed 2 years.

Responsibilities and Duties

The following activities are within the responsibilities of the Special Projects and Support Supervisor performed under limited supervision:

Supervises clerk and aide staff while performing special projects relating to the management and preservation of the Collection as assigned by Director of Reference and Research

- Assigns materials to staff to complete special projects; provides instruction and training as needed;
- Oversees flow of materials and makes appropriate task assignments to ensure that projects are completed in an efficient and timely manner;
- Analyzes and evaluates workload to ensure appropriate staffing levels;
- Develops written instructions and keeps them current.
-
- Report and act on violations of the Law Library's policies including its non-harassment policies.

Participates as needed and assigned to provide coverage at public counters, including Circulation, Reference and Branch patron assistance desks

Other miscellaneous duties

- Gives comprehensive tours of Library stacks to new employees with emphasis on locating materials
- Assists Reference Librarians, other staff and users in locating difficult to find materials
- Searches for missing books
- Creates signage for materials in closed stacks
- Supervises the shifting, boxing and moving of branch and partnership collections.
- Participates in the creation of exhibits for the display cases at both the Main Library and the Stanley Mosk Courthouse.
- Assists with the maintenance of the Rare Book Collection and Law Library Archives.
- Process donations from other Law Libraries
- Develop a rare book storage and access plan.
- Conduct a space needs assessment for the collection.
- Performs shelved materials for incorrect call numbers.
- Withdraws titles from collection as requested

Position Qualifications

Required:

- Knowledge of legal materials and overall operation of a law library.
- Experience with integrated library systems.
- Knowledge of circulation and reference desk operations and experience assisting patrons with legal reference materials.
- Associate's degree with course work emphasis in Library Technology or related field; or any equivalent combination of education, training and experience which provides the requisite knowledge, skills and abilities.
- Three or more years in a library obtaining direct knowledge and understanding of collection management and shelving activities.

Preferred:

- Knowledge of an integrated library system like Voyager and previous supervisory experience.
- Experience in collection management and shelving activities in a law library.

Work Environment

LA LAW LIBRARY JOB DESCRIPTION

Title:	Support Supervisor
Department:	Reference & Research (R&R)
Focus:	Special Projects and Support
Reports to:	Director of Reference & Research
Position(s) Supervised:	Staff responsible for special projects
FLSA Status:	Exempt
Salary Grade:	4
Union Status:	Ineligible for Representation
Effective Date:	

Position Summary

Manages projects and supervises staff who perform special projects for public service departments. Assists with coverage and support of all public counter functions, including circulation, reference and branch locations, as needed. Interim position not to exceed 2 years.

Responsibilities and Duties

The following activities are within the responsibilities of the Special Projects and Support Supervisor performed under limited supervision:

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- Oversees flow of materials and makes appropriate task assignments to ensure that projects are completed in an efficient and timely manner;
- Analyzes and evaluates workload to ensure appropriate staffing levels;
- Develops written instructions and keeps them current.
-
- Report and act on violations of the Law Library's policies including its non-harassment policies.

Participates as needed and assigned to provide coverage at public counters, including Circulation, Reference and Branch patron assistance desks

Other miscellaneous duties

- Gives comprehensive tours of Library stacks to new employees with emphasis on locating materials
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- Supervises the shifting, boxing and moving of branch and partnership collections.
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- Assists with the maintenance of the Rare Book Collection and Law Library Archives.
- Process donations from other Law Libraries
- Develop a rare book storage and access plan.
- Conduct a space needs assessment for the collection.

Position Qualifications

Required:

- Knowledge of legal materials and overall operation of a law library.
- Experience with integrated library systems.
- Knowledge of circulation and reference desk operations and experience assisting patrons with legal reference materials.
- Associate's degree with course work emphasis in Library Technology or related field; or any equivalent combination of education, training and experience which provides the requisite knowledge, skills and abilities.
- Three or more years in a library obtaining direct knowledge and understanding of collection management and shelving activities.

Preferred:

- Knowledge of an integrated library system like Voyager and previous supervisory experience.
- Experience in collection management and shelving activities in a law library.

Work Environment

Busy public law library including a large reading room, general office environment, open and closed book stacks, and loading dock. Some exposure to adverse environmental conditions such as dust and/or odors.

LA LAW LIBRARY JOB DESCRIPTION

Title:	Support Supervisor
Department:	Circulation
Focus:	User Services
Reports to:	Director, Reference and Research
Position(s) Supervised:	Circulation, Copy Center, and Document Delivery Departments
FLSA Status:	Exempt
Salary Grade:	4
Union Status:	Ineligible for Representation
Effective Date:	

Position Summary

The Support Supervisor is responsible for supervising all aspects of the Circulation, Copy Center, and Document Delivery Departments, such as overseeing the performance and scheduling of staff as well as managing all services provided to our patrons. This supervisor must also exhibit a consistently high level of sound business judgment and people skills in order to effectively provide outstanding customer service skills.

Responsibilities and Duties

- Develop and implement Circulation Department policies and procedures.
- Supervise handling of cash, renewals, overdue notices, and the reserve collection.
- Provide excellent customer service and resolve customer service issues with users.
- Supervision of the duties and performance of the department's staff, including appropriate scheduling.
- Assist with the implementation and application of LA Law Library's new integrated library circulation system.
- Cross train employees so that the desks are always competently staffed.
- Evaluate library user needs in order to improve users' services.
- Participate actively in the achievement of departmental and divisional goals.
- Develops and implements training programs for circulation services.
- Develops and supervises library cash handling policies and procedures at the circulation desk included in second bullet point.
- Assists in the development of budget and user fees for circulation services.
- Provides assistance at public service desks as needed.
- Participate in hiring, evaluation, counseling, and disciplining of direct reports.
- Report and act on violations of the Law Library's policies including its non-harassment policies.

- Organize and record E-Delivery, room rental and other fees associated with borrower and member accounts in Voyager.
- Explain policies and procedures to staff and patrons.
- Identify and resolve problems with user services.
- Assist as backup with Member Services.
- Assist as backup for circulation aides, document delivery and copy center.
- Prepare LACBA borrower account cards.
- Assist with class sign-ups and rosters.
- Organize and file payment receipts. .
- Performs other related work as assigned.

Position Qualifications

Required:

- Bachelor's Degree, or Associate's Degree and 1 year of related supervisory and customer service experience, or two to three years of related supervisory and customer service experience in lieu of formal education.

Knowledge of:

- Principles and techniques of supervision and training.
- Strong customer service, library, and/or public service experience.
- Public law library processes, particularly circulation.
- Current law library integrated computer systems.
- Law Library policies, terminology, practices, and management.

Work Environment

Busy public law library including a large reading room, general office environment, and open and closed book stacks. Some exposure to adverse environmental conditions such as dust and/or odors.

Physical Abilities Required

Requires the ability to lift, push, pull up to 50 lbs.

- May require bending, stooping, reaching, twisting and crawling.
- Must be able to move from one Library branch or partnership location to another.
- Some exposure to adverse environmental conditions such as dust and/or odors.

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