AGENDA

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

<u>REGULAR BOARD MEETING</u> Wednesday, November 15, 2017 12:15 PM MILDRED L. LILLIE BUILDING TRAINING CENTER 301 WEST FIRST STREET LOS ANGELES, CA 90012-3140

ACCOMMODATIONS

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

AGENDA DESCRIPTIONS

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

REQUESTS AND PROCEDURES TO ADDRESS THE BOARD

A member of the public has the right to address the Board on agenda items or on items of interest which are not on the agenda and which are within the subject matter jurisdiction of the Board. All requests to address the Board must be submitted in person to the Board President prior to the start of the meeting. Public comments will be taken at the beginning of each meeting as Agenda Item 1.0. A member of the public will be allowed to address the Board for a total of three (3) minutes for a single item or a maximum of five (5) minutes for all items unless the President grants more or less time based on the number of people requesting to speak and the business of the Board. When members of the public address the Board on agenda items, the President determines the order in which speakers will be called. Persons addressing the Board shall not make impertinent, slanderous or profane remarks to the Board, any member of the Board, staff or general public, nor utter loud, threatening, personal or abusive language, nor engage in any other disorderly conduct that disrupts or disturbs the orderly conduct of any Board Meeting. The President may order the removal of any person who disrupts or disturbs the orderly conduct of any Board Meeting.

AGENDA MATERIALS

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

CALL TO ORDER

1.0 PUBLIC COMMENT

2.0 PRESIDENT'S REPORT

3.0 CONSENT CALENDAR

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

4.0 DISCUSSION ITEMS

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

5.0 AGENDA BUILDING

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

6.0 EXECUTIVE DIRECTOR REPORT

7.0 ADJOURNMENT

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

POSTED _____ THURSDAY, NOVEMBER 9, 2017 @_____ 3:30 P.M.

POSTED BY ANN MARIE GAMEZ

AGENDA ITEM 3

CONSENT CALENDAR

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

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

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

October 25, 2017

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

ROLL CALL/QUORUM

Trustees Present:	Judge Ann I. Jones
	Judge Mark Juhas
	Judge Michelle Williams Court
	Judge Dennis Landin
	Kenneth Klein, Esquire
	Judge Richard Rico
	Susan Steinhauser, Esquire
Trustees Absent:	None
Senior Staff Present	: Sandra J. Levin, Executive Director
Semor Stuff Tresen	Jaye Steinbrick, Senior Director
Also Present:	Marcelino Juarez, Finance Manager Ann Marie Gamez, Executive Assistant

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

1.0 PUBLIC COMMENT

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

2.0 PRESIDENT'S REPORT

President Jones thanked LALL staff for executing another successful Pro Bono Week event, adding that LA Law Library has been successful with this particular event in years past marking the library a major player in the county legal community. President Jones also announced her resignation as President of the Board of Trustees effective October 31, 2017. President Jones described her time with the Board since 2009 as a privilege and honor, having served as a trustee and as President. President Jones noted that Vice-President, Mark Juhas, is willing to serve as the new President of the Board of Trustees if elected.

3.0 <u>CONSENT CALENDAR</u>

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

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

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

4.0 **DISCUSSION ITEMS**

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

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

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

4.2 FY 17-18 Financial Budget Review Through August

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

No action was taken.

5.0 AGENDA BUILDING

There were no items for agenda building.

6.0 EXECUTIVE DIRECTOR REPORT

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

7.0 <u>ADJOURNMENT</u>

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

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

Balance Sheet

As of September 30, 2017

Accounts receivable1,3Prepaid expenses2Total current assets4,5Noncurrent assets4,5Restricted cash and cash equivalents3Investments4,5Capital assets, not being depreciated5Capital assets, being depreciated - net18,0Total noncurrent assets23,5Total assets28,0Deffered Outflows of Resources29,6Deffered Outflows of Resources29,6Deffered Outflows of resources29,6Current Liabilities3Accounts payable3Other current liabilities3Total current liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Accrued sick and vacation liability3Borrowers' deposit3	09,242 24,088 84,031 17,361 17,361 18,470 77,287 86,433 193,972 93,523 24,866 218,389	3,582,917 1,327,892 432,426 5,343,235 318,470 4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866 29,804,449	273,675 3,805 148,394 425,874 - 16,854 - (256,667) (239,814) 186,060 - 1 86,060
Cash and cash equivalents3,3Accounts receivable1,3Prepaid expenses2Total current assets4,5Noncurrent assets4,5Restricted cash and cash equivalents3Investments4,5Capital assets, not being depreciated5Capital assets, being depreciated - net18,0Total noncurrent assets23,5Total noncurrent assets23,5Total assets28,4Deffered Outflows of Resources29,6Liabilities2Current Liabilities2Noncurrent liabilities3Total current liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Accrued sick and vacation liability3Borrowers' deposit3	24,088 84,031 17,361 18,470 77,287 86,433 193,972 193,523 24,866	1,327,892 432,426 5,343,235 318,470 4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866	3,805 148,394 425,874 - 16,854 - (256,667) (239,814) 186,060 -
Accounts receivable1,3Prepaid expenses2Total current assets4,5Noncurrent assets4,5Restricted cash and cash equivalents3Investments4,5Capital assets, not being depreciated5Capital assets, being depreciated - net18,0Total noncurrent assets23,5Total assets23,5Total assets28,0Deffered Outflows of Resources29,6Deffered Outflows of resources29,6Current Liabilities2Accounts payable3Other current liabilities3Total current liabilities3Noncurrent Liabilities3Accrued sick and vacation liability3Borrowers' deposit3	24,088 84,031 17,361 18,470 77,287 86,433 193,972 193,523 24,866	1,327,892 432,426 5,343,235 318,470 4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866	3,805 148,394 425,874 - 16,854 - (256,667) (239,814) 186,060 -
Prepaid expenses 2 Total current assets 4,5 Noncurrent assets 4,5 Restricted cash and cash equivalents 3 Investments 4,5 Capital assets, not being depreciated 5 Capital assets, being depreciated - net 18,0 Total noncurrent assets 23,5 Total assets 23,5 Total assets 28,4 Deffered Outflows of Resources 29,6 Liabilities 29,6 Current Liabilities 1 Accounts payable 1 Other current liabilities 1 Noncurrent Liabilities 1 Noncurrent Liabilities 1 Noncurrent Liabilities 1 Accrued sick and vacation liability 3 Borrowers' deposit 2	284,031 17,361 18,470 577,287 586,433 193,972 76,162 193,523 24,866	432,426 5,343,235 318,470 4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866	148,394 425,874 - 16,854 - (256,667) (239,814) 186,060 -
Total current assets4,5Noncurrent assetsRestricted cash and cash equivalents3Investments4,5Capital assets, not being depreciated5Capital assets, being depreciated - net18,0Total noncurrent assets23,5Total assets28,0Deffered Outflows of ResourcesDeffered Outflows of Resources1,1Total assets and deffered outflows of resources29,6Liabilities2Current Liabilities3Accounts payable3Other current liabilities3Total current liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Noncurrent Liabilities3Accrued sick and vacation liability3Borrowers' deposit3	117,361 118,470 77,287 86,433 93,972 76,162 93,523 24,866	5,343,235 318,470 4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866	425,874 - 16,854 - (256,667) (239,814) 186,060
Noncurrent assets Restricted cash and cash equivalents Investments 4,5 Capital assets, not being depreciated 5 Capital assets, being depreciated - net 18,0 Total noncurrent assets 23,5 Total assets 28,4 Deffered Outflows of Resources Deffered Outflows of Resources 1,1 Total assets and deffered outflows of resources 29,6 Liabilities Current Liabilities 2 Accounts payable 1 Other current liabilities 1 Total current liabilities 1 Noncurrent Liabilities 1 Accrued sick and vacation liability 3 Borrowers' deposit 2	118,470 77,287 866,433 993,972 76,162 993,523	318,470 4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866	- 16,854 - (256,667) (239,814) 186,060 -
Restricted cash and cash equivalents 3 Investments 4,5 Capital assets, not being depreciated 5 Capital assets, being depreciated - net 18,0 Total noncurrent assets 23,5 Total assets 28,4 Deffered Outflows of Resources 28,4 Deffered Outflows of Resources 1,1 Total assets and deffered outflows of resources 29,6 Liabilities 29,6 Current Liabilities 2 Accounts payable 2 Other current liabilities 2 Noncurrent Liabilities 2 Noncurrent Liabilities 2 Accrued sick and vacation liability 3 Borrowers' deposit 2	277,287 886,433 993,972 976,162 993,523 24,866	4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866	(256,667) (239,814) 186,060
Investments4,5Capital assets, not being depreciated5Capital assets, being depreciated - net18,0Total noncurrent assets23,5Total assets28,4Deffered Outflows of ResourcesDeffered Outflows of Resources1,1Total assets and deffered outflows of resources29,6Liabilities2Current Liabilities5Accounts payable5Other current liabilities5Total current liabilities5Noncurrent Liabilities5Accrued sick and vacation liability5Borrowers' deposit2	277,287 886,433 993,972 976,162 993,523 24,866	4,594,140 586,433 17,837,305 23,336,348 28,679,583 1,124,866	(256,667) (239,814) 186,060
Capital assets, not being depreciated18,0Capital assets, being depreciated - net18,0Total noncurrent assets23,5Total assets28,4Deffered Outflows of ResourcesDeffered Outflows of Resources1,1Total assets and deffered outflows of resources29,6LiabilitiesCurrent LiabilitiesAccounts payable1Other current liabilities1Total current liabilities1Noncurrent Liabilities1Accrued sick and vacation liability3Borrowers' deposit2	24,866	586,433 17,837,305 23,336,348 28,679,583 1,124,866	(256,667) (239,814) 186,060
Capital assets, being depreciated - net18,0Total noncurrent assets23,5Total assets28,4Deffered Outflows of Resources28,4Deffered Outflows of Resources1,1Total assets and deffered outflows of resources29,6Liabilities29,6Current Liabilities21Other current liabilities21Payroll liabilities21Noncurrent Liabilities21Noncurrent Liabilities21Accrued sick and vacation liability23Borrowers' deposit22	993,972 76,162 193,523 24,866	17,837,305 23,336,348 28,679,583 1,124,866	(239,814) 186,060 -
Total noncurrent assets23,5Total assets28,4Deffered Outflows of Resources28,4Deffered Outflows of Resources1,1Total assets and deffered outflows of resources29,6Liabilities29,6Current Liabilities20,0Other current liabilities1Payroll liabilities1Total current liabilities1Noncurrent Liabilities1Accrued sick and vacation liability3Borrowers' deposit2	.76,162 .93,523 .24,866	23,336,348 28,679,583 1,124,866	(239,814) 186,060 -
Total assets 28,4 Deffered Outflows of Resources Deffered Outflows of Resources 1,1 Total assets and deffered outflows of resources 29,6 Liabilities Current Liabilities 21 Other current liabilities 21 Payroll liabilities 21 Noncurrent Liabilities 21 Accrued sick and vacation liability 22 Borrowers' deposit 22	93,523 .24,866	28,679,583 1,124,866	-
Deffered Outflows of Resources 1,1 Deffered Outflows of Resources 1,1 Total assets and deffered outflows of resources 29,6 Liabilities 29,6 Current Liabilities 20,6 Accounts payable 21 Other current liabilities 21 Payroll liabilities 21 Noncurrent Liabilities 21 Accrued sick and vacation liability 23 Borrowers' deposit 22	.24,866	1,124,866	
Deffered Outflows of Resources1,1Total assets and deffered outflows of resources29,6Liabilities29,6Current Liabilities2Accounts payable2Other current liabilities2Payroll liabilities2Total current liabilities2Noncurrent Liabilities2Accrued sick and vacation liability3Borrowers' deposit2			- 186,060
Liabilities 29,6 Liabilities 29,6 Liabilities 20,6 Current Liabilities 21 Accounts payable 21 Other current liabilities 21 Payroll liabilities 21 Noncurrent Liabilities 21 Noncurrent Liabilities 21 Borrowers' deposit 22			186,060
Liabilities Current Liabilities Accounts payable Other current liabilities Payroll liabilities Total current liabilities Noncurrent Liabilities Accrued sick and vacation liability Borrowers' deposit	18,389	29,804,449	186,060
Current LiabilitiesAccounts payableOther current liabilitiesPayroll liabilitiesTotal current liabilitiesNoncurrent LiabilitiesAccrued sick and vacation liabilityBorrowers' deposit			
Current LiabilitiesAccounts payableOther current liabilitiesPayroll liabilitiesTotal current liabilitiesNoncurrent LiabilitiesAccrued sick and vacation liabilityBorrowers' deposit			
Accounts payableImage: Constraint of the second			
Other current liabilitiesPayroll liabilitiesTotal current liabilitiesNoncurrent LiabilitiesAccrued sick and vacation liabilityBorrowers' deposit	.14,171	147,932	33,761
Total current liabilities1Noncurrent Liabilities1Accrued sick and vacation liability2Borrowers' deposit2	-	-	-
Total current liabilities1Noncurrent Liabilities1Accrued sick and vacation liability2Borrowers' deposit2	8,319	12,732	4,413
Accrued sick and vacation liability 3 Borrowers' deposit 2	.22,490	160,664	38,174
Accrued sick and vacation liability 3 Borrowers' deposit 2			
Borrowers' deposit	04,753	279,431	(25,322)
	.92,828	297,668	4,840
	57,252	2,484,753	4,840 27,501
-	57,232 583,917	2,683,917	27,501
	38,749	5,745,769	7,020
	361,239	5,906,433	45,194
	01,233	5,500,455	45,154
Deffered Inflows of Resources			
Deffered Inflows of Resources	31,502	531,502	-
Total liabilities and Deffered inflows of resources6,3	92,741	6,437,935	45,194
Net Position			
Invested in capital assets 18,6	80,405	18,423,738	(256,667)
Unrestricted 4,5		4,942,775	397,533
	45,243	23,366,513	140,865
Total liabilities and Deffered inflows of resources and net position 29,6	45,243 25,648	29,804,449	186,060

Income Statement for the Period Ending September 30, 2017

Sep 16		Sep 2	2017	
Actual	Budget	Actual	\$ Fav	% Fav
			(Unf)	(Unf)
609,192	582,731	619,168	36,437	6.3%
1,727	2,083	3,996	1,913	91.8%
57,751	56,667	49,893	(6,774)	-12.0%
50,911	39,860	31,034	(8,826)	-22.1%
719,581	801,341	704,091	(97,251)	-12.1%
395,812	423,620	393,067	30,553	7.2%
56,652	49,776	43,912	5,864	11.8%
141,354	163,364	128,608	34,756	21.3%
(141,354)	(163,364)	(128,608)	(34,756)	21.3%
			0	
74,671	74,928	67,470	7,458	10.0%
9,572	11,889	10,110	1,779	15.0%
5,131	4,163	7,925	(3,762)	-90.4%
0	813	564	248	30.6%
58	150	690	(540)	-359.7%
439	228	83	145	63.8%
2,730	8,812	9,623	(811)	-9.2%
237,234	231,146	231,038	108	0.0%
782,299	805,526	764,481	(41,044)	-5.1%
(62,718)	(4,184)	(60,391)	(56,206)	1343.3%
0.004	2.017	(22.040)	(24.000)	056.00/
8,834	2,917	(22,049)	(24,966)	-856.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
(53,884)	(1,268)	(82,440)	(81,172)	6403.2%
0	400,000	0	400,000	100.0%

	FY 2016-17		FY 2017-	18 YTD		
	YTD Actual	Budget	Actual	\$ Fav	% Fav	Comments
				(Unf)	(Unf)	
Summary:						
Income						
L.A. Superior Court Fees	1,764,711	1,757,505	1,806,063	48,559	2.8%	
Interest	5,168	6,250	10,834	4,584	73.3%	
Parking	182,315	170,000	165,206	(4,794)	-2.8%	
Library Services	99,335	225,987	261,971	35,984	15.9%	
Total Income	2,051,529	2,279,741	2,244,074	(35,667)	-1.6%	
Expense						
Staff (payroll + benefits)	1,036,218	1,102,384	1,014,535	87,849	8.0%	
Electronic Resource Subscriptions	138,600	149,328	118,089	31,239	20.9%	
Library Materials	451,077	488,793	435,593	53,200	10.9%	
Library Materials Transferred to	(451,077)	(488,793)	(435,593)	(53,200)	10.9%	
Assets						
Facilities	214,998	227,481	209,394	18,087	8.0%	
Technology & Data	27,098	35,667	34,442	1,225	3.4%	
General	13,153	13,915	15,443	947	6.8%	
Professional Development	6,215	6,589	4,743	1,845	28.0%	
Communications & Marketing	58	3,215	2,433	782	24.3%	
Travel & Entertainment	643	684	209	475	69.5%	
Professional Services	19,690	23,316	28,512	(5,196)	-22.3%	
Depreciation	736,170	691,759	692,261	(502)	-0.1%	
Total Expenses	2,192,843	2,254,338	2,120,062	134,275	6.0%	
Net Income (Loss)	(141,314)	(94,596)	124,012	218,608	-231.1%	
Investment Gain (Loss) ¹	(7,189)	8,750	16,854	8,104	92.6%	
Extraordinary Income	0	0	0	0	0.0%	
Extraordinary Expense	0	0	0	0	0.0%	
Net Income Including Extraordinary Items	(148,503)	(85,846)	140,865	226,712	-264.1%	
Capitalized Expenditures	6,480	400.000	0	400,000	100.0%	
	0,100		Ū.			

Income Statement for the Period Ending September 30, 2017

							(Provisional and subject to yea		aujustments				
Sep 16		Sep 2	017					FY 2016-17		FY 2017-1	L8 YTD		
Actual	Budget	Actual	\$ Fav	% Fav				YTD Actual	Budget	Actual	\$ Fav	% Fav	Comments
			(Unf)	(Unf)							(Unf)	(Unf)	
							Detailed Budget:						
609,192	582,731	619,168	36,437	6.3%	15 FIN	303300 L	ncome: .A. Superior Court Fees	1,764,711	1,757,505	1,806,063	48,559	2.8%	
0	0	0	0	0.0%	15 FIN	311000	nterest: Interest - LAIF	0	0	0	0	0.0%	
1,480	1,833	3,632	1,799	98.1%	15 FIN	312000	Interest - General Fund	4,439	5,500	9,767	4,267	77.6%	Better than expected County investment interest rate.
248	250	364	114	45.6%	15 FIN	313000	Interest - Deposit Fund	728	750	1,067	317	42.2%	Better than expected County investment interest rate.
1,727	2,083	3,996	1,913	91.8%		D	Subtotal arking:	5,168	6,250	10,834	4,584	73.3%	_
57,751	56,667	49,893	(6,774)	-12.0%	39 FAC	330100	Parking	182,315	170,000	165,206	(4,794)	-2.8%	
57,751	56,667	49,893	(6,774)	-12.0%			Subtotal ibrary Services:	182,315	170,000	165,206	(4,794)	-2.8%	
(33)	96	16	(80)	-83.1%	27 CIRC	330150	Annual Borrowing Fee	3,023	2,128	1,706	(422)	-19.8%	
7,553	9,751	17,375	7,624	78.2%	25 PS	330140	Annual Members Fee	24,901	25,878	41,884	16,006	61.9%	Includes revenue from pilot Platinum project
1,365	912	1,634	722	79.2%	25 PS	330340	Course Registration	3,486	8,336	10,112	1,776	21.3%	
4,507	5,000	3,390	(1,610)	-32.2%	27 CIRC	330129	Copy Center	14,564	15,000	10,009	(4,991)	-33.3%	Timing variance. Discrepancy is expected to normalize as the fiscal year progresses.
1,134	1,500	1,134	(366)	-24.4%	27 CIRC	330205	Document Delivery	4,782	6,100	3,633	(2,467)	-40.4%	Timing variance. Discrepancy is expected to normalize as the fiscal year progresses.
3,869	4,000	3,467	(533)	-13.3%	27 CIRC	330210	Fines	11,869	12,600	10,572	(2,028)	-16.1%	Timing variance. Discrepancy is expected to normalize as the fiscal year progresses.
11,650	14,166	688	(13,478)	-95.1%	15 FIN	330310	Miscellaneous	12,265	22,500	15,589	(6,911)	-30.7%	Delay in Google project account reconciliation.
20,787	4,175	(310)	(4,485)	-107.4%	39 FAC	330330	Room Rental	21,618	12,525	13,668	1,143	9.1%	Timing variance.
0	210	0	(210)	-100.0%	23 COL	330350	Book Replacement	2,210	770	1,125	355	46.1%	
0	0	0	0	0.0%	15 FIN	330360	Forfeited Deposits	0	0	0	0	0.0%	
0	0	0	0	0.0%	17 EXEC	330400	Friends of Law Library	0	120,000	150,000	30,000	25.0%	Generous Friends contribution at \$30K more than budget.
0 78	0 50	0 32	0 (18)	0.0% -36.3%	25 PS 39 FAC	330420 330450	Grants Vending	0 365	0 150	0 67	0 (83)	0.0% -55.6%	Timing variance.
,0	0	3,607	3,607	0.0%	37 COM		Special Events Income	252	0	3,607	3,607	0.0%	
50,911	39,860	31,034	(8,826)	-22.1%			Subtotal	99,335	225,987	261,971	35,984	15.9%	
719,581	801,341	704,091	(97,251)	-12.1%			Total Income	2,051,529	2,279,741	2,244,074	(35,667)	-1.6%	
							xpenses: taff:						
263,672	277,570	257,788	19,783	7.1%	ALL	501000	Salaries (benefits eligible)	618,913	654,491	593,946	60,545	9.3%	Favorable variance due to vacancies.
0	(5,551)	0	(5,551)	100.0%	15 FIN	501025	Staff Vacancy Offset (Ben. Eligible)	0	(13,090)	0	(13,090)	100.0%	
26,920	30,626	27,565	3,061	10.0%	ALL	501050	Salaries (benefits ineligible)	65,712	71,461	63,249	8,212	11.5%	Favorable variance due to vacancies.
0	(613)	0	(613)	100.0%	15 FIN	501075	Staff Vacancy Offset (Ben. Ineligible)	0	(1,429)	0	(1,429)	100.0%	
15,700	17,216	15,869	1,347	7.8%	15 FIN	502000	Social Security	38,535	40,552	39,191	1,360	3.4%	
3,970	4,138	3,929	209	5.1%	15 FIN	503000	Medicare	9,310	9,747	9,383	364	3.7%	
29,763	29,425	27,709	1,716	5.8%	15 FIN	511000	Retirement	116,259	126,724	121,398	5,326	4.2%	
0	0	0	0	0.0%	15 FIN	511050	Pension Exp (Actuarial)	0	0	0	0	0.0%	
0	0	0	0	0.0%	15 FIN	511100	Pension Exp (Acctg)	0	0	0	0	0.0%	
33,288	48,345	39,346 383	8,999	18.6% -0.2%	15 FIN	512000 513000	Health Insurance	118,867	145,035	125,194	19,841 52	13.7% 4.5%	Favorable variance due to vacancies. Favorable variance due to vacancies.
389 5,308	382 5,369	4,897	(1) 472	-0.2%	15 FIN 15 FIN	514000	Disability Insurance Dental Insurance	1,315 14,931	1,146 16,106	1,094 13,951	2,155	4.5%	Favorable variance due to vacancies.
429	5,369	4,897	(21)	-3.7%	15 FIN 15 FIN	514000	Vision Insurance	14,951	1,719	1,501	2,155	13.4%	Favorable variance due to vacancies.
(95)	131	(46)	176	134.9%	15 FIN	515000	Life Insurance	1,014	392	1,501	210	68.0%	Favorable variance due to vacancies.
0	0	(40)	0	0.0%	15 FIN	515500	Vacancy Benefits Offset	0	0	0	0	0.0%	
6,366	4,663	4,523	141	3.0%	15 FIN	516000	Workers Compensation Insurance	19,097	13,990	13,568	423	3.0%	
0	0	0	0	0.0%	15 FIN	517000	Unemployment Insurance	0	0	0	0	0.0%	
	330	0	330	100.0%	ALL	514010	Temporary Employment	0	990	0	990	100.0%	
0		175	(175)	0.0%	13 HR	514015	Recruitment	153	1,500	363	1,137		Timing variance.
0 0	0					517500	Asserved Cick Expense	0	0	0	0	0.0%	
0 0 0	0	0	0	0.0%	15 FIN		Accrued Sick Expense	-		-			
0 0 0	0	0	0	0.0%	15 FIN	518000	Accrued Vacation Expense	0	0	0	0	0.0%	
0 0 0 9,024	0 0 9,167	0 0 9,167	0 (0)	0.0% 0.0%	15 FIN 15 FIN	518000 518500	Accrued Vacation Expense OPEB Expense	0 27,072	0 27,500	27,501	(1)	0.0% 0.0%	
0 0 0	0	0	0	0.0%	15 FIN	518000	Accrued Vacation Expense	0	0			0.0% 0.0% 17.0%	Timing variance.

Income Statement for the Period Ending September 30, 2017

							income statement for the Period E	inding Septe	ember 30, 20)1/			
							(Provisional and subject to year	-end audit a	adjustments)			
Sep 16		Sep 2	017				· · · ·	FY 2016-17		FY 2017-1	8 YTD		
Actual	Budget	Actual	\$ Fav	% Fav				YTD Actual	Budget	Actual	\$ Fav	% Fav	Comments
	_		(Unf)	(Unf)					_		(Unf)	(Unf)	
395,812	423,620	393,067	30,553	7.2%			Total - Staff	1,036,218	1,102,384	1,014,535	87,849	8.0%	
		,				l	ibrary Materials/Electronic Resources Subscri						
107,892	127,085	107,983	19,102	15.0%	23 COL	601999	American Continuations	323,868	381,254	319,860	61,395	16.1%	Timing variance.
5,580	1,250	761	489	39.1%	23 COL	602999	American New Orders	7,105	3,750	1,803	1,947	51.9%	Timing variance. New orders considered on a quarterly
													basis. Next new order batch: Feb 2018.
1,914	1,922	1,995	(74)	-3.8%	23 COL	609199	Branch Continuations	8,887	5,765	6,352	(587)	-10.2%	Timing variance.
0	0	0	0	0.0%	23 COL	609299	Branch New Orders	161	0	0	0	0.0%	
3,577	10,868	6,039	4,829	44.4%	23 COL	603999	Commonwealth Continuations	62,267	32,604	63,714	(31,110)	-95.4%	Timing variance.
0	200	25	175	87.5%	23 COL	604999	Commonwealth New Orders	0	200	25	175	87.5%	Timing variance. New orders considered on a quarterly
													basis. Next new order batch: Feb 2018.
11,162	10,164	5,019	5,145	50.6%	23 COL	605999	Foreign Continuations	19,983	30,492	14,928	15,564	51.0%	
6	200	283	(83)	-41.4%	23 COL	606999	Foreign New Orders	6	200	395	(195)	-97.7%	
													basis. Next new order batch: Feb 2018.
9,047	9,960	6,381	3,579	35.9%	23 COL	607999	International Continuations	26,157	29,879	26,443	3,436	11.5%	Timing variance.
119	250	0	250	100.0%	23 COL	608999	International New Orders	166	250	0	250	100.0%	
													basis. Next new order batch: Feb 2018.
2,057	1,466	121	1,346	91.8%	23 COL	609399	General/Librarianship Continuations	2,403	4,399	2,074	2,325	52.9%	Timing variance.
0	0	0	0	0.0%	23 COL	609499	General/Librarianship New Orders	72	0	0	0	0.0%	
141,354	163,364	128,608	34,756	21.3%			Subtotal	451,077	488,793	435,593	53,200	10.9%	
(141,354)	(163,364)	(128,608)	(34,756)	21.3%	23 COL	690000	Library Materials Transferred to Assets	(451,077)	(488,793)	(435,593)	(53,200)	10.9%	
50.052	10 770	12 01 2	5.004	11.00/	22.001	605000	-	120.000	4 40 220	440.000	24 220	20.00/	
56,652	49,776	43,912	5,864	11.8%	23 COL	685000	Electronic Resource Subscriptions	138,600	149,328	118,089	31,239	20.9%	Timing variance.
							(ERS)						
1 5 6 7	4 000	1 1 2 0	2 072	71.00/	20 540		acilities:	2 257	12 000	5.002	C 027	50.20/	Timing and an
1,567	4,000	1,128	2,872	71.8%	39 FAC	801005	Repair & Maintenance	2,257	12,000	5,963	6,037		Timing variance.
788	1,100	7	1,093	99.3%	39 FAC	801010	Building Services	2,168	3,300	1,613	1,687	51.1%	
2,334	1,100	1,844	(744)	-67.6%	39 FAC	801015	Cleaning Supplies	4,366	3,300	3,758	(458)	-13.9%	Timing variance.
11,425	10,800	12,097	(1,297)	-12.0%	39 FAC	801020	Electricity & Water	34,395	32,400	35,583	(3,183)	-9.8%	Unusually warmer weather month of July & August.
0	0	1,143	(1,143)	0.0%	39 FAC	801025	Elevator Maintenance	1,932	996	3,075	(2,079)	-208.7%	Delay in Elevator Repair & Upgrade Project.
3,822	3,850	3,679	171	4.4%	39 FAC	801030	Heating & Cooling	13,053	12,550	13,009	(459)	-3.7%	
21,768	19,708	19,811	(103)	-0.5%	15 FIN	801035	Insurance	65,503	59,125	59,433	(308)	-0.5%	
8,674	9,087	8,674	413	4.5%	39 FAC	801040	Janitorial Services	26,023	27,261	26,023	1,238	4.5%	
1,250	1,500	1,250	250	16.7%	39 FAC	801045	Landscaping	3,750	4,500	3,750	750	16.7%	Timing variance.
15,154	20,000	15,377	4,623	23.1%	39 FAC	801050	Security	45,243	60,000	47,126	12,874	21.5%	Timing variance.
7,707	1,900	476	1,425	75.0%	39 FAC	801060	Room Rental Expenses	8,375	5,700	5,772	(72)	-1.3%	Includes Clabel Lew Events entry and the DDM/ fives entry
58	0	1,046	(1,046)	0.0%	37 COM	801065	Special Events Expenses	7,095	0	1,887	(1,887)	0.0%	Includes Global Law Event costs as well as PBW flyer costs.
0	533	0	522	100.0%	20 540	001100	Furniture & Appliances (<3K)	0	2,599	392	2 207	04.0%	Timing variance
0	533 400	203	533 197	100.0% 49.2%	39 FAC 39 FAC	801100 801110	Equipment (<3K)	0 0	1,200	221	2,207 979	84.9% 81.6%	Timing variance. Timing variance.
0	225	205	225	49.2%	39 FAC 39 FAC	801110	Building Alterations (<3K)	0	675	221	675	100.0%	-
124	550	505	45	8.1%	39 FAC 39 FAC	801113	Delivery & Postage	500	1,350	1,043	307	22.8%	Timing variance.
124	175	231	(56)	-31.8%	39 FAC 39 FAC	801120	Kitchen supplies	337	525	748	(223)	-42.5%	
74,671	74,928	67,470	7,458	10.0%	33 TAC	001125	Subtotal	214,998	227,481	209,394	18,087	8.0%	rinning variance.
74,071	74,520	07,470	7,450	10.076		,	echnology:	214,550	227,401	205,554	10,007	0.070	
2,374	1,750	1,729	21	1.2%	33 TECH	801210	Software Maintenance	5,562	5,250	5,313	(63)	-1.2%	
1,166	1,400	1,682	(282)	-20.1%	33 TECH	801210	Hardware Maintenance	3,638	4,200	5,260	(1,060)	-25.2%	Unbudgeted SAN maintenance item.
799	750	763	(13)	-1.7%	33 TECH	801215	Software (<\$3k)	1,518	2,250	763	1,487	66.1%	Timing Varience.
0	400	505	(105)	-26.2%	33 TECH	801220	Hardware (<\$3k)	0	1,200	1,047	153	12.8%	Timing Varience.
0	50	0	50	100.0%	33 TECH	801225	Computer Supplies	114	150	0	150	100.0%	Timing Varience.
3,951	4,039	4,224	(185)	-4.6%	33 TECH	801230	Integrated Library System	11,854	12,117	12,673	(556)	-4.6%	
1,282	3,500	1,208	2,292	65.5%	33 TECH		Telecommunications	3,797	10,500	9,229	1,271		Reflects CTF discount from Spectrum.
_,	0	_,0	_,	0.0%	33 TECH		Tech & Data - Misc	65	0	0	_,	0.0%	
0	0	0	0	0.0%	33 TECH		Services	549	0	156	(156)	0.0%	
9,572	11,889	10,110	1,779	15.0%			Subtotal	27,098	35,667	34,442	1,225	3.4%	
	,		, -			(General:	,					
499	667	583	84	12.5%	15 FIN	801310	Bank Charges	1,479	2,000	1,651	349	17.5%	Timing variance.
785	810	813	(3)	-0.3%	35 CMS	801315	Bibliographical Services	2,355	2,430	2,438	(8)	-0.3%	-
0	010	0	0	0.0%	35 CMS	801320	Binding	2,000	0	0	0	0.0%	
38	83	64	19	23.1%	17 EXEC	801325	Board Expense	176	250	64	186		July & August Board meeting cancellations.
60	20	0	20	100.0%	37 COM	801330	Staff meals & events	112	360	286	74	20.5%	
796	1,083	2,365	(1,282)	-118.3%	15 FIN	801335	Supplies - Office	3,079	3,250	5,155	(1,905)		Increased toner usage/purchase.

Income Statement for the Period Ending September 30, 2017

							Income Statement for the Period						
							(Provisional and subject to ye		adjustments			r	
Sep 16		Sep 20	017					FY 2016-17		FY 2017-1	.8 YTD		
Actual	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)				YTD Actual	Budget	Actual	\$ Fav (Unf)	% Fav (Unf)	Comments
0	3,400	3,348	52	1.5%	35 CMS	801337	Supplies - Library materials	927	3,400	3,348	52	1.5%	
0	0	0	0	0.0%	37 COM	801340	Stationery, business cards, etc.	349	200	27	173	86.4%	
0	0	0	0	0.0%	25 PS	801365	Grant Application Expenses	0	0	0	0	0.0%	
726	1,500	524	976	65.1%	27 CIRC	801370	Copy Center Expense	2,380	4,500	2,215	2,285	50.8%	Reduced usage as reflected by copy center income.
1,968	0	76	(76)	0.0%	15 FIN	801375	General - Misc	1,968	0	108	(108)	0.0%	
259	0	0	0	0.0%	25 PS	801390	Course Registration	326	0	0	0	0.0%	
0	0	152	(152)	0.0%	17 EXEC	801395	Friends of Law Library	0	0	152	(152)	0.0%	
5,131	4,163	7,925	(362)	-8.7%			Subtotal Professional Development:	13,153	13,915	15,443	947	6.8%	
0	500	389	111	22.2%	ALL	803105	Travel	2,980	4,043	2,376	1,667	41.2%	Timing variance.
0	0	38 9 0	0	0.0%	ALL	803103	Meals	2,980	4,043	2,370	1,007	100.0%	Timing variance.
0	0	75	(75)	0.0%	ALL	803113	Incidental and miscellaneous	0	0	75	(75)	0.0%	
0	0	0	0	0.0%	ALL	803115	Membership dues	0	0	0	0	0.0%	
0	313	100	213	68.0%	ALL	803120	Registration fees	3,235	2,486	2,292	194	7.8%	
0	0	0	0	0.0%	ALL	803125	Educational materials	0	0	0	0	0.0%	
0	813	564	248	30.6%			Subtotal	6,215	6,589	4,743	1,845	28.0%	
							Communications & Marketing:						
0	0	0	0	0.0%	37 COM	803205	Services	0	0	0	0	0.0%	
58	150	690	(540)	-359.7%	37 COM	803210	Collateral materials	58	2,250	2,433	(183)	-8.1%	Unexpected price increase. One time occurrence
0	0	0	0	0.0%	37 COM	803215	Advertising	0	965	0	965	100.0%	Timing variance, promotional material/ads forthcoming.
0	0	0	0	0.0%	37 COM	803220	Trade shows & Outreach	0	0	0	0	0.0%	
58	150	690	(540)	-359.7%			Subtotal	58	3,215	2,433	782	24.3%	
							Travel & Entertainment						
129	0	0	0	0.0%	ALL	803305	Travel	129	0	0	0	0.0%	
0	0	0 0	0	0.0%	ALL	803310 803315	Meals	0 0	0	0	0 0	0.0% 0.0%	
310	228	83	145	0.0% 63.8%	ALL ALL	803315	Entertainment Ground transportation & mileage	515	684	209	475	0.0% 69.5%	
							reimb.						
0	0	0	0	0.0%	ALL	803325	Incidental travel expenses	0	0	0	0	0.0%	
439	228	83	145	63.8%			Subtotal Professional Services	643	684	209	475	69.5%	
0	6,000	6,811	(811)	-13.5%	15 FIN	804005	Accounting	11,500	12,000	20,011	(8,011)	-66.8%	Timing variance.
2,730	2,812	2,812	0	0.0%	17 EXEC	804008	Consulting Services	8,190	8,436	8,501	(65)	-0.8%	
0	0	0	0	0.0%	17 EXEC	804010	Legal	0	0	0	0	0.0%	
0	0	0	0	0.0%	15 FIN	804015	Other	0	2,880	0	2,880	100.0%	Timing variance, delay in LAEP invoice.
2,730	8,812	9,623	(811)	-9.2%			Subtotal Depreciation:	19,690	23,316	28,512	(5,196)	-22.3%	
211,857	205,710	206,286	(576)	-0.3%	15 FIN	806105	Depreciation - Library Materials	659,665	615,966	617,855	(1,889)	-0.3%	
25,378	25,437	24,752	684	2.7%	15 FIN	806110	Depreciation Exp - FF&E	76,505	75,793	74,406	1,387	1.8%	
237,234	231,146	231,038	108	0.0%			Subtotal	736,170	691,759	692,261	(502)	-0.1%	
782,299	805,526	764,481	41,044	5.1%			Total Expense	2,192,843	2,254,338	2,120,062	134,275	6.0%	
(62,718)	(4,184)	(60,391)	(56,206)	1343.3%			Net Income Before Extraordinary Items	(141,314)	(94,596)	124,012	218,608	-231.1%	
8,834	2,917	(22,049)	(24,966)	-856.0%	15 FIN	321000	Investment Gain (Loss) ¹	(7,189)	8,750	16,854	8,104	92.6%	Reflects loss/gain if sold at time of report (before maturity).
0	0	0	0	0.0%	17 EXEC	401000	Extraordinary Income	0	0	0	0	0.0%	
0	0	0	0	0.0%	17 EXEC	901000	Extraordinary Expense	0	0	0	0	0.0%	
(53,884)	(1,268)	(82,440)	(81,172)	6403.2%			Net Income Including Extraordinary Items	(148,503)	(85,846)	140,865	226,712	-264.1%	

Income Statement for the Period Ending September 30, 2017

							(Duessiais and eachiest to see	معالميتم لمسم		-1			
Sep 16		Sep	2017				(Provisional and subject to yea	FY 2016-17	adjustment	5) FY 2017-	18 VTD		
3eb 10		Seh	.017							FT 2017-	10 110		
Actual	Budget	Actual	\$ Fav	% Fav				YTD Actual	Budget	Actual	\$ Fav	% Fav	Comments
			(Unf)	(Unf)							(Unf)	(Unf)	
						Ca	pital Expenditures:						
0	0	0	0	0.0%	39 FAC	161100	Furniture / Appliances (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH	161300	Electronics / Computer Hardware (>3k)	6,480	0	0	0	0.0%	
0	400,000	0	400,000	100.0%	39 FAC	164500	Exterior Building Repairs/ Improvements (>3k)	0	400,000	0	400,000	100.0%	Timing variance
0	0	0	0	0.0%	39 FAC	164000	Interior Improvements / Alterations (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH	168000	Computer Software	0	0	0	0	0.0%	
0	400,000	0	(400,000)	-100.0%			Total - Capitalized Expenditures	6,480	400,000	0	400,000	100.0%	
						Ca	IPERS CERBT Trust Fund ¹ :						
							Beginning Balance			2,187,314			
							Administrative Expense			(89)			CalPERS CERBT program cost.
							Investment Expense			(65)			Investment management cost.
							Unrealized Gain/Loss			12,901			Fluctuating market conditions.
							Distribution			0			Distribution from Fund
							Ending Balance			2,200,062			

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

Statement of Cash Flows

As of September 30, 2017

	9/30/2017	YTD
Cash flows from operating activities		
L.A. Superior court fees	619,168	1,806,063
Parking fees	49,893	165,206
Library services	31,034	111,971
(Increase) decrease in accounts receivable	(60,691)	(3,805
Increase (decrease) in borrowers' deposit	1,940	4,840
Cash received from filing fees and services	641,343	2,084,276
Facilities	(67,470)	(209,394
Technology	(10,110)	(34,442
General	(7,925)	(15,443
Professional development	(564)	(4,743
Communications & marketing	(690)	(2,433
Travel & entertainment	(83)	(209
Professional services	(9,623)	(28,512
Electronic Resource Subscriptions (ERS)	(43,912)	(118,089
(Increase) decrease in prepaid expenses	49,303	(148,394
Increase (decrease) in accounts payable	(29,055)	33,761
Increase (decrease) in other liabilities	-	
Cash payments to suppliers for goods and services	(120,128)	(527,899
Staff (payroll + benefits)	(393,067)	(1,014,535
Increase (decrease) in payroll liabilities	1,444	4,413
Increase (decrease) in accrued sick and vacation liability	(592)	(25,322
Increase (decrease) in OPEB liability	9,167	27,501
Net impact of GASB 68 adjustments		
Net effect of prior period adjustments		
Cash payments to employees for services	(383,049)	(1,007,942
Contributions received	-	150,000
Net cash from operating activities	138,166	698,434
Cash flow from capital and related financing activities		
Library materials	(128,608)	(435,593
Fixed assets	-	
Capital - Work in Progress (WIP)	-	-
Cash flows from investing activities		
Investment	-	-
Investment earnings	3,996	10,834
Net cash increase (decrease) in cash and cash equivalents	13,555	273,675
Cash and cash equivalents, at beginning of period	3,887,832	3,627,712
Cash and cash equivalents, at end of period	3,901,387	3,901,387
Reconciliation of Operating Income to Net Cash		
from Operating Activities		
Operating income	(64,387)	113,178
Adjustments for noncash effects:		
Depreciation	231,038	692,261
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(60,691)	(3,805
(Increase) decrease in prepaid expenses	49,303	(148,394
Increase (decrease) in accounts payable	(29,055)	33,761
Increase (decrease) in other liabilities	(20,000)	55,701
Increase (decrease) in payroll liabilities	1,444	4,413
Increase (decrease) in payrol liabilities		
	(592)	(25,322
Increase (decrease) in borrowers' deposit	1,940	4,840
Increase (decrease) in OPEB liability	9,167	27,501
Net impact of GASB 68 adjustments	400.400	C00 40
Net cash from operating activities	138,166	698,434

DATE	PAYEE	FOR	AMOUNT	CHECK N
October 2				
	WINNIE K HUANG	REFUND	140.00	030031
	WEI H LIU	REFUND	140.00	030032
	NANCY ROBIN STROGOFF	REFUND	119.00	030033
October 3				
	SYNCB AMAZON	REPAIR & MAINTENA	172.86	030034
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	304.38	030035
	OTTO HARRASSOWITZ	BOOKS	1,467.65	030036
	CHRISTINE R LANGTEAU	MILEAGE	35.52	030037
October 5				
	CALIBER ELEVATOR	ELEVATOR MAINT	966.00	030038
October 11				
	BANKS & JORDAN	BOOKS	385.60	030039
October 13				
	LEXISNEXIS CANADA BUTTERWORTHS CANA	BOOKS	127.06	030040
	RAFFI ALEXIANTZ	REFUND	140.00	030041
	RUBY GILL	REFUND	140.00	030042
	DANIELLE PETERSON	SPECIAL EVENTS	104.00	030043
October 18				
	STATE BOARD OF EQUALIZATION	USE TAX	6,393.00	030044
	CITY OF LA - BUILDING AND SAFETY	BLDG SVCS	176.58	030045
	ESTHER EASTMAN	MILEAGE	35.95	030046
	COUNTY OF LOS ANGELES	HEATING/COOLING	3,679.00	030047
October 19				
	COUNTY OF LOS ANGELES	BANK CHARGES	72.43	030048
	ESPERANZA IMMIGRANT RIGHTS PROJECT	COURSE REGISTRAT	55.00	030049
October 23				
	SYNCB AMAZON	BOOKS	29.99	030050
	MARY MARTIN BOOKSELLERS	BOOKS	2,660.00	030051
	QUALITY CODE PUBLISHING	BOOKS	58.25	030052
	UBC LAW REVIEW SOCIETY	BOOKS	55.67	030053
October 24				
	GUARDIAN	PREPAID EXP	7,559.65	030054
October 27				
	OTTO HARRASSOWITZ	BOOKS	282.87	030055
	SELDEN SOCIETY	BOOKS	90.00	030056
October 30				
	AT&T	TELECOM	485.07	030057
	BRIDGES FILTER SERVICE, INC	BUILDING SERVICES	675.29	030058
	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	8,749.17	030059

Page 1

DATE	PAYEE	FOR	AMOUNT	CHECK N
October 2				
	PEOPLEG2	RECRUITMENT	174.99	V002623
October 3				
	AMERICAN BAR ASSOCIATION	BOOKS	140.41	V002624
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	431.00	V002625
	LEXISNEXIS MATTHEW BENDER	BOOKS	522.34	V002626
	BLOOMBERG BNA	BOOKS	448.95	V002627
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,292.05	V002628
	COUNCIL OF STATE GOVERNMENTS	BOOKS	120.66	V002629
	TOWER PUBLISHING	BOOKS	195.00	V002630
	THOMSON REUTERS	BOOKS	63,438.12	V002631
	GOBI LIBRARY SOLUTIONS	BOOKS	427.13	V002632
October 4				
-	SMART LEVELS	SPECIAL EVENTS	263.22	V002673
October 5				
	ALTA FOODCRAFT	KITCHEN SUPPLIES	230.73	V002634
	OCLC INC	BIBLIOGRAPHICAL S	725.50	V002635
	OFFICE DEPOT	SUPPLIES-OFFICE	927.38	V002636
	SUPPLYWORKS	CLEANING SUPPLIES	1,844.10	V002637
Databas C	UPS	DELIVERY/POSTAGE	4.39	V002638
October 6	SMART LEVELS			
October 10	SMARTLEVELS	SPECIAL EVENTS	377.13	V002674
	STAMPS.COM		01.00	
october 11		DELIVERY & POSTAG	24.99	V002664
	AMERICAN BAR ASSOCIATION	BOOKS	050.00	Vaaacaa
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	950.00 1,069.94	V002639 V002640
	BLOOMBERG BNA	BOOKS	673.07	V002640 V002641
	DAILY JOURNAL CORPORATION	BOOKS	278.00	V002641
	DATA TRACE PUBLISHING COMPANY	BOOKS	192.95	V002642
	WILLIAM S HEIN & CO	BOOKS	1,736.88	V002644
	INTERNATIONAL MUNICIPAL LAWYERS ASS	BOOKS	150.00	V002645
	JURISNET LLC	BOOKS	123.43	V002646
	LAW JOURNAL PRESS	BOOKS	542.31	V002647
	LEXISNEXIS ONLINE SERVICES	BOOKS	14,853.00	V002648
	PRACTISING LAW INSTITUTE	BOOKS	1,282.39	V002649
	CITY OF THOUSAND OAKS	BOOKS	74.74	V002650
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	1,895.70	V002651
	WEST ACADEMIC	BOOKS	147.48	V002652
ctober 13				
	AMERICAN BAR ASSOCIATION	BOOKS	758.45	V002653
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,629.01	V002654
	LEXISNEXIS MATTHEW BENDER	BOOKS	180.11	V002655
	BLOOMBERG BNA	BOOKS	339.43	V002656
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,711.33	V002657

101,098.56

October 18 October 20 October 23	PROQUEST LLC COUTTS INFORMATION SER JURIS PUBLISHING INC PRACTISING LAW INSTITUTE UNITED NATIONS PUBLICATIONS UNIVERSITY OF WISCONSIN LAW SCHOOL LEXISNEXIS MATTHEW BENDER BRIGHTVIEW INFINISOURCE INC	BOOKS BOOKS BOOKS BOOKS BOOKS	922.25 176.32 371.43 163.71 80.00	V002658 V002659 V002660 V002661
October 20	JURIS PUBLISHING INC PRACTISING LAW INSTITUTE UNITED NATIONS PUBLICATIONS UNIVERSITY OF WISCONSIN LAW SCHOOL LEXISNEXIS MATTHEW BENDER BRIGHTVIEW INFINISOURCE INC	BOOKS BOOKS BOOKS BOOKS	176.32 371.43 163.71	V002659 V002660
October 20	UNITED NATIONS PUBLICATIONS UNIVERSITY OF WISCONSIN LAW SCHOOL LEXISNEXIS MATTHEW BENDER BRIGHTVIEW INFINISOURCE INC	BOOKS BOOKS BOOKS	371.43 163.71	V002660
October 20	UNITED NATIONS PUBLICATIONS UNIVERSITY OF WISCONSIN LAW SCHOOL LEXISNEXIS MATTHEW BENDER BRIGHTVIEW INFINISOURCE INC	BOOKS BOOKS	163.71	
October 20	UNIVERSITY OF WISCONSIN LAW SCHOOL LEXISNEXIS MATTHEW BENDER BRIGHTVIEW INFINISOURCE INC	BOOKS		
October 20	BRIGHTVIEW INFINISOURCE INC		00.00	V002662
	BRIGHTVIEW INFINISOURCE INC	BOOKS		002002
	INFINISOURCE INC	000110	31,974.05	V002665
		LANDSCAPING	1,250.00	V002666
		PAYROLL/HR BENEFI	75.00	V002667
	NASA SERVICES	BUILDING SERVICES	437.98	V002668
	OFFICE DEPOT	SUPPLIES-OFFICE	717.69	V002669
	UPS	DELIVERY/POSTAGE	175.82	V002670
	SMART LEVELS	COLLATERAL MATER	427.77	V002675
October 23			-16.1.1.1	002075
October 23	STATE COMPENSATION INSURANCE FUND	WORKERS COMP	4,522.50	V002676
		HOINLEID COM	4,522.50	002070
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	1,599.37	V002677
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	1,582.17	V002678
	WILLIAM S HEIN & CO	BOOKS	7,374.65	V002679
	JURISNET LLC	BOOKS	113.97	V002680
	ROWMAN & LITTLEFIELD PUBLISHING	BOOKS	2,030.75	V002681
	THOMSON REUTERS	BOOKS	37,086.00	V002682
October 26			07,000.00	002002
	DELL MARKETING L P	HARDWARE MAINT	1,884.48	V002683
October 27			1,001.10	002000
	GEORGE T BISEL COMPANY	BOOKS	139.12	V002684
	BLOOMBERG BNA	BOOKS	121.43	V002685
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	732.09	V002686
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	161.03	V002687
	MASSACHUSETTS CONTINUING LEGAL EDUC	BOOKS	103.50	V002688
	PRACTISING LAW INSTITUTE	BOOKS	1,836.59	V002689
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	9,680.18	V002690
	THOMSON REUTERS	BOOKS	61,043.90	V002691
	GOBI LIBRARY SOLUTIONS	BOOKS	214.53	V002692
ctober 30				TOOLOOL
	ALTA FOODCRAFT	KITCHEN SUPPLIES	247.20	V002693
	AT&T MOBILITY	TELECOM	16.24	V002694
	BANDWIDTH.COM, INC.	TELECOM	575.59	V002695
	GLOBAL CAPACITY	TELECOM	378.50	V002696
	GLOBAL CAPACITY	TELECOM	71.47	V002697
	KONICA MINOLTA BUSINESS	COPY CENTER EXPE	384.41	V002698
	SECURITAS SECURITY	SECURITY	17,370.35	V002699
				1002033
	SPECTRUM	TELECOM	810.49	V002700

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

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

MEMORANDUM

DATE:	November 15, 2017
TO:	Board of Law Library Trustees
FROM:	Sandra J. Levin, Executive Director
RE:	Approval of 2018 Holiday Schedule

SUMMARY

The proposed 2018 holiday schedule is attached.

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

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

However, in 2018, December 24 and December 31 both fall on Mondays, making it more attractive to "swap" holidays. Accordingly, management is collecting input from Staff and Library partners regarding whether to offer any "in lieu" days in 2018. If the information is available prior to the Board meeting, we will provide an update to the Board. Otherwise, we are requesting that the Board authorize the Executive Director to make the determination of whether to offer "in lieu" days in 2018.

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

RECOMMENDATION

Staff recommends the Board:

- 1) approve the attached 2018 holiday schedule; and
- 2) authorize the Executive Director to adjust the holiday schedule to use December 24 or December 31, or both, as designated holidays in lieu of Lincoln's Birthday or Columbus Day, or both.

ATTACHMENT

2018 HOLIDAY SCHEDULE

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

MEMORANDUM

DATE:	November 15, 2017
то:	Board of Law Library Trustees
FROM:	Sandra J. Levin, Executive Director Angelica Buenrostro, Supervisor, Circulation & Copy Center
RE:	Approval of Lost and Found Policy

INTRODUCTION AND SUMMARY

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

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

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

The full policy is attached.

RECOMMENDATION

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

Draft

Lost-and-Found

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

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

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

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

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

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

MEMORANDUM

DATE:	November 15, 2017
то:	Board of Law Library Trustees
FROM:	Sandra J. Levin, Executive Director Marcelino Juarez, Finance Manager
RE:	Acceptance of Financial Statement Audit Report for the Fiscal Year Ended June 30, 2017

RECOMMENDATION

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





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





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

	PAGE
REPORT OF INDEPENDENT AUDITORS	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	
Statements of Net Position	10
Statements of Revenues, Expenses and Changes in Net Position	11
Statements of Cash Flows	12
Notes to Financial Statements	13
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Net OPEB Liability	34
Schedule of OPEB Contribution	35
Schedule of Proportionate Share of the Net Pension Liability	36
Schedule of Pension Contributions	37
REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN	
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	38



801 South Grand Ave., Suite 400 Los Angeles, CA 90017 Ph. (213) 873-1700 Fax (213) 873-1777

www.vasquezcpa.com

OFFICE LOCATIONS: Los Angeles Sacramento San Diego

Report of Independent Auditors

To the Board of Trustees of Los Angeles County Law Library

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Law Library as of June 30, 2017 and 2016, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Implementation of New Accounting Standards

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2017 on our consideration of the Law Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Law Library's internal control over financial reporting and compliance.

Varque + Company LLP

Los Angeles, California October 25, 2017

This section is intended to provide the reader of this report with a general overview of the financial activities of the Law Library for the fiscal years ended June 30, 2017 and 2016. The information in this section should be read in conjunction with the accompanying financial statements and footnotes.

FINANCIAL HIGHLIGHTS

Total revenues for the fiscal years ended June 30, 2017 and 2016 for the Law Library were \$8,202,320 and \$7,968,602, respectively. Of the total revenue amounts, \$6,863,014 and \$\$6,604,626 represent portions of filing fees paid by parties in civil cases in the Superior Court of California, County of Los Angeles.

Operating expenses for the years ended June 30, 2017 and 2016 totaled \$9,811,772 and \$8,555,986, respectively.

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

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

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

HIGHLIGHTS OF FISCAL YEAR 2017

Board of Trustees Composition

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

Award of Contract for Financial Audit

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

Implementation of Cash Rewards Payment System

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

California Employer's Retirement Benefit Trust (CERBT)

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

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

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

Hill Street Parking Revenue

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

Investment

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Statement of Net Position

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

Statement of Revenues, Expenses and Change in Net Position

This statement presents information on the Law Library's revenues and expenses with the difference being the change in net position during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. The statement of revenues, expenses and changes in net position can be found on page 11.

Statement of Cash Flows

This statement presents detailed information on the Law Library's three main sources and uses of funds which are classified as operating, financing and investing activities. The statement of cash flows can be found on page 12.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the statement of net position, statement of revenues, expenses and change in net position and statement of cash flows. The notes to the financial statements can be found on pages 13 through 33 of this report.

FINANCIAL ANALYSIS

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

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

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

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

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

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

BUDGETARY HIGHLIGHTS

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

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

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

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

CAPITAL ASSETS

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

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

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

Contacting the Los Angeles County Law Library's Financial Management

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

Los Angeles County Law Library Statements of Net Position

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

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

Los Angeles County Law Library Statements of Cash Flows

		Years Ended June 30		
	_	2017	2016	
On the flavore for an end the section is a finitian				
Cash flows from operating activities Cash received from court fees and services	\$	7,891,391	\$ 7,719,841	
Cash payments to suppliers for goods and services	φ	(1,966,563)	(1,772,233)	
Cash payments to employees for services		(4,114,938)	(3,763,250)	
Contributions received		157,289	(3,703,230) 120,000	
Net cash from operating activities		1,967,179	2,304,358	
Cash flows from capital and related financing activities		(4.054.400)	(2,440,207)	
Acquisition of capital assets	_	(1,854,489)	(2,119,367)	
Net cash used in capital and related financing activities		(1,854,489)	(2,119,367)	
Cash flows from non-capital and related financing activities				
Miscellaneous income		110,622	52,335	
Net cash from non-capital and related financing activities		110,622	52,335	
Cash flows from investing activities				
Investment in money market funds and government securities		(461,331)	(78,437)	
Investment (loss) earnings		(3,562)	101,982	
Net cash from investing activities	_	(464,893)	23,545	
Net increase (decrease) in cash and cash equivalents		(241,581)	260,871	
Cash and cash equivalents, at beginning of year	. –	3,869,743	3,608,872	
Cash and cash equivalents, at end of year	\$_	3,628,162	\$ 3,869,743	
Reconciliation of Operating Income to Net Cash				
from Operating Activities				
Operating income (loss)	\$	(1,716,511)	(741,701)	
Adjustments to reconcile operating income to net				
cash from operating activities:				
Depreciation		2,821,826	2,952,940	
Changes in operating assets and liabilities:				
(Increase) decrease in accounts receivable		(11,460)	24,400	
(Increase) decrease in prepaid expenses and other current assets		(30,224)	(14,649)	
Increase (decrease) in accounts payable		(111,577)	6,565	
Increase (decrease) in other liabilities		(3,994)	(9,962)	
Increase (decrease) in accrued sick and vacation liability		(55,227)	(9,272)	
Increase (decrease) in borrowers' deposits		(35,121)	1,155	
(Increase) decrease in OPEB asset/liability		241,029	129,258	
(Increase) decrease in net pension asset/liability		1,450,044	1,403,658	
(Increase) decrease in deferred outflows of resources		(217,335)	(504,029)	
Increase (decrease) in deferred inflows of resources	ہ –	(364,271)	(934,005)	
Net cash from operating activities	ۍ –	1,967,179	\$ 2,304,358	

NOTE 1 ORGANIZATION AND PROFILE

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Accounting and Measurement Focus

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting and Measurement Focus (Continued)

The Law Library's financial statements are presented in accordance with the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, as amended by Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position.* Statement No. 63 requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Implementation of New Accounting Pronouncements

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

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

Pensions

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

Postemployment Benefits Other Than Pensions (OPEB)

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents have been defined as deposits and highly liquid investments with maturity of 90 days or less at the date of purchase. As of June 30, 2017 and 2016, cash and cash equivalents consist of:

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

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

Capital Assets and Depreciation

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

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

Books and reference materials	10 years
Computer equipment and software	4 years
Furniture, fixtures and other equipment	4-7 years
Interior building improvements	15 years
Buidings and exterior building improvements	15 – 50 years

Revenue Recognition

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

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

Operating Revenues and Non-Operating Revenues

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

....

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

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

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

The Law Library is a voluntary participant in the Local Agency Investment Fund (LAIF), a special fund regulated by the California State Treasury through which each city, district or agency may invest up to \$40 million. As of June 30, 2017 and 2016, the total market value of LAIF, including accrued interest was approximately \$77.6 billion and \$75.4 billion, respectively. The Law Library's proportionate share of that value as of June 30, 2017 and 2016 is \$0.3 million and \$0.8 million, respectively. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty four (24) hours without loss of interest.

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

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

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

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

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

Risk

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

Interest Rate Risk

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

June 30, 2017

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

June 30, 2016

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

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Credit Risk

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

June 30, 2017

Investment Type		Total	Minimum Legal Rating		AA+/AA
Money market funds Government securities	\$	919,258 3,658,029	A A	\$	919,258 3,658,029
	\$_	4,577,287		\$_	4,577,287
June 30, 2016			Minimum		
Investment Type		Total	Legal Rating		AA+/AA
Money market funds Government securities	\$ 	953,245 3,162,711 4,115,956	A A	\$ \$_	953,245 3,162,711 4,115,956

Concentration of Credit Risk

Under GASB Statement No. 40, concentration of credit risk is the risk of loss attributable to the magnitude of the Law Library's investment in a single issuer. As of June 30, 2017 and 2016, the Law Library was not exposed to concentration of credit risk.

Custodial Credit Risk

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

The California Government Code requires California banks and savings and loan associations to secure a local government agency's (agency) deposit by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposit by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits.

NOTE 3 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

The agency may waive collateral requirements for deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation.

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

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

As of June 30, 2017 and 2016, the Law Library was not exposed to custodial credit risk.

NOTE 4 FAIR VALUE MEASUREMENTS

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

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

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

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

	June 30, 2017							
	A	uoted Prices in ctive Markets Identical Asset		Significant other Observable Inputs	Significar Unobserva Inputs			
Investment Type		Level 1		Level 2	Level 3			Total
Money market funds	\$	919,258	\$	- \$	5	-	\$	919,258
Government securities		3,658,029		-		-		3,658,029
	\$	4,577,287	\$	- 9	5	-	\$	4,577,287

				June 30, 1	201	6		
	C	Quoted Prices in		Significant other		Significant		
	1	Active Markets		Observable		Unobservable		
	for	for Identical Assets		Inputs		Inputs		
Investment Type		Level 1		Level 2		Level 3		Total
Money market funds	\$	953,245	\$	-	\$	-	\$	953,245
Government securities		3,162,711		-		-		3,162,711
	\$	4,115,956	\$	-	\$	-	\$	4,115,956

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

NOTE 5 CAPITAL ASSETS

The investment in capital assets consists of the following:

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

	Balance June 30, 2015	Adjustment	Additions	Deletions	Balance June 30, 2016
Capital assets, not being depreciated: Land	\$\$\$\$	\$_	\$_	\$	580,333
Total capital assets, not being depreciated	580,333	<u> </u>	<u> </u>		580,333
Capital assets, being depreciated:					
Building and improvements	12,133,023	-	3,000	-	12,136,023
Books and reference materials	45,453,837	(37,361)	2,101,012	-	47,517,488
Furniture, fixtures and					
other equipment	2,054,804	-	3,924	-	2,058,728
Computer equipment and software	9 753,192	-	11,431	-	764,623
Total capital assets, being depreciated	60,394,856	(37,361)	2,119,367	-	62,476,862
Accumulated depreciation	(40,493,873)	37,361	(2,952,940)	-	(43,409,452)
Capital assets being depreciated, net	19,900,983	-	(833,573)	-	19,067,410
Capital assets, net	\$ 20,481,316 \$	- \$	(833,573) \$	- \$	19,647,743

NOTE 6 RETIREMENT PLAN

A. General Information about the Pension Plans

Plan Description

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

Classic participants (defined as eligible participants prior to January 1, 2013) are required to contribute 8% of their annual covered salary. New or Public Employees' Pension Reform Act of 2013 (PEPRA) participants (defined as eligible employees brought into CalPERS membership for the first time on or after January 1, 2013) contribute at least half the normal cost rate as determined by CalPERS. The Law Library contributes the remaining amounts necessary to fund the benefits for its employees, using the actuarial basis adopted by the CalPERS Board of Administration.

Benefits Provided

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

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

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

Contributions

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

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

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

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

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

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

		Proportionate Share of Net Pension Liability (Asset)				
	-	2017	2016			
Miscellaneous (Classic) Miscellaneous (PEPRA)	\$	2,683,917 \$ -	5 1,236,782 (2,909)			
Net Pension Liability	\$_	2,683,917	1,233,873			

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

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

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

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

	2017	,	2	016
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date Differences between actual and expected experience Differences in proportions Changes in assumptions	\$ 792,226 \$ 11,264 34,024	۽ - (2,278) - (106,568)	6 278,176 17,521 -	\$- - - (165,772)
Change in employer's proportion Differences between the employer's contributions and the employer's proportionate share of contributions	247,854	(422,656)	179,835 7,093	(221,992)
Net differences between projected and actual earnings on plan investments Total	<u>39,497</u> \$ <u>1,124,865</u> \$	(531,502) §	424,905 907,530	(508,009) \$ (895,773)

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

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

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

Actuarial Assumptions

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

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

(1) Varies by entry age and service

(2) Derived using CalPERS' Membership Data for all funds

(3) Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

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

Discount Rate

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

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

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

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

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

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

C. Pension Plan Fiduciary Net Position

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

D. Payable to the Pension Plan

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

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

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

Description of Retiree Benefits

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

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

*Those hired prior to 7/1/08 receive dental coverage **There is no cap for dental

Employees covered by benefit terms

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

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

Contributions and Funding Policy

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

Net OPEB Liability

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

Actuarial Assumptions

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

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

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

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

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

Discount rate

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

Change in the Net OPEB Liability

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

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

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

	-	count Rate .ower (5.5%)	Valuation Discount Rate (6.5%)		ount Rate 1% gher (7.5%)
Net OPEB liability	\$	3,046,819	\$ 2,457,252	\$	1,970,737

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

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

	Tre	Trend 1% lower		Valuation Trend		end 1% higher
Net OPEB liability	\$	1,723,055	\$	2,457,252	\$	3,381,678

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

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

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

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

NOTE 8 CONTINGENT LIABILITIES

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

NOTE 9 PRIOR PERIOD ADJUSTMENT

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

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

NOTE 10 SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

			Measur	ement Date		
		June 30, 2016	June 30,2	015	June 30,2	2014
			Classic	PEPRA	Classic	PEPRA
Proportion of the net pension liability (asset)		0.07726%	-0.00275%	0.00002%	-0.00275%	0.00002%
Proportionate Share of the net pension liability (asset)	\$	2,683,917 \$	1,236,782 \$	(2,909) \$	(170,833) \$	1,048
Covered - employee payroll	\$	2,193,142 \$	2,090,465 \$	283,145 \$	2,447,858 \$	79,187
Proportionate Share of the net pension liability (asset) as percentage of covered-employee payroll	of	122%	59.16%	-1.03%	-6.98%	1.32%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability		88.23%	94.34%	103.72%	100.75%	83.01%
Plan's Proportionate Share of Aggregate Employer Contributions ⁽²⁾	\$	749,577 \$	323,613 \$	26,681 \$	618,974 \$	139

Notes to Schedule

- ¹ GASB Statement Nos. 68 and 82 define covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan or the payroll on which contributions are made.
- ² The Plan's proportionate share of aggregate employer contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate employer contributions is based on the Plan's proportion of fiduciary net position shown on line 5 of the table above as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.
- * Fiscal year 2015 was the 1st year of implementation, therefore only 3 years are shown.

		Measurement Date					
			June 30,2015		June 30,2014		
		June 30, 2016	Classic	PEPRA	Classic	PEPRA	
Contractually required contribution (actuarially determined)	\$	278,176 \$	252,560 \$	5 20,822 \$	269,964 \$	15,112	
Contributions in relation to the actuaria	ally	(278,176)	(252,560)	(20,822)	(269,964)	(15,112)	
Contribution deficiency (excess)	\$	- \$	- \$		- \$	-	
Covered-employee payroll	\$	2,193,142 \$	2,090,465 \$	6 283,145 \$	2,447,858 \$	79,187	
Contributions as a percentage of covered-employee payroll		12.68%	12.08%	7.35%	11.03%	19.08%	
Notes to Schedule							
Valuation date			6/30/2015				
Methods and assumptions used to detern Actuarial Cost Method Amortization method Remaining amortization period Asset valuation method Inflation Salary increases Investment rate of return Retirement age Mortality Rate Table	min		Entry-Age Nor Level percent 15 years as of 5-year smooth 2.75% Varies by entr 7.65%, net of includes inf 57 yrs.	age of payroll, f valuation dat ned market ry age and age pension plan i lation	closed e nvestment exp	ense;	
Mortality Rate Table		Derived using CalPERS' membership Data for all funds					

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



801 South Grand Ave., Suite 400 Los Angeles, CA 90017 Ph. (213) 873-1700 Fax (213) 873-1777

www.vasquezcpa.com

OFFICE LOCATIONS: Los Angeles Sacramento San Diego

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Trustees of Los Angeles County Law Library

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Los Angeles County Law Library (the Law Library) which comprise the statement of net position as of June 30, 2017 and 2016 and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated, October 25, 2017.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

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

Purpose of this Report

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

Varques + Company LLP

Los Angeles, California October 25, 2017



www.vasquezcpa.com

Vasquez & Company LLP has over 45 years of experience in performing audit, accounting & consulting services for all types of nonprofit organizations, for-profit companies, governmental entities and publicly traded companies. Vasquez is a member of the RSM US Alliance. RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International. Visit rsmus.com/about us for more information regarding RSM US LLP and RSM International. The RSM[™] logo is used under license by RSM US LLP. RSM US Alliance products and services are proprietary to RSM US LLP.

801 South Grand Avenue, Suite 400 • Los Angeles, California 90017-4646 • Ph. (213) 873-1700 • Fax (213) 873-1777

AGENDA ITEM 4

DISCUSSION ITEMS

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

MEMORANDUM

DATE: November 15, 2017
TO: Board of Law Library Trustees
FROM: Sandra J. Levin, Executive Director
RE: Election of Officers

SUMMARY

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

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

MEMORANDUM

DATE: November 15, 2017
TO: Board of Law Library Trustees
FROM: Sandra J. Levin, Executive Director
RE: Approval of Board of Trustees Meeting Dates & Schedule for 2018

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

Consistent with this practice, the proposed 2018 dates are:

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

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

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

11/15/2017 Approval of BoT Meeting Dates & Schedule for CY2018 Page 2

May 23	Discussion of Operating Budget, FY 2018-2019 Law Week After Report			
June 27	Final Budget Approval FY 2018 – 2019 Insurance Renewal –LTD, Life, Dental, Vision Award of Audit Contract			
July 25	Fiscal Year-2018 Statistics			
August 22Approval of Revised Rules of ConductAugust 22Annual Report to the Board of SupervisorsApproval of Audit Engagement Letter				
September 26Approval of Revised Borrower RulesFY2017-18 Budget ReviewAward of Insurance Broker Contract				
FY19 Quarterly 1 Statistics UpdateOctober 24Review & Acceptance of FY 2017-18 Audit RepoHealth Resolution Amendment				
*November 14 Angle Content of the second se				
*December 19 Executive Director Performance Evaluation				

MEMORANDUM

DATE:	November 15, 2017
TO:	Board of Law Library Trustees
FROM:	Sandra Levin, Executive Director Malinda Muller, Director, Patron Services Austin Stoub, Senior Librarian, Reference & Research
RE:	Approval of Offering Platinum Level of Member Program

INTRODUCTION

The Law Library currently offers Bronze, Silver and Gold levels of Membership. (See attached summary of existing levels.) At the June2017 meeting, the Board of Trustees approved a staff recommendation to begin a pilot program for a "Platinum Level" of Membership. The pilot program has been successful; our law firm partner is very happy with the services we have been able to offer, and the Law Library has been able to generate revenue for these services without any adverse impact on other services.

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

ANALYSIS & BACKGROUND

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

Since the Members Program was created, we have been approached periodically by mid and large sized firms interested in a higher level of service. However, as the Members Program was designed, priced and marketed toward smaller organizations, mid and larger firms have not enrolled in our traditional Members Program. Earlier this year, we were approached by a large, multinational law firm who was interested in exploring new and more robust options we might be able to offer, for a larger annual Members fee. At the June meeting of the Board of Trustees, staff presented a proposal that would allow us to offer this type of service. The Board of Trustees approved the staff proposal to begin a pilot program of an elevated level called "Platinum". As a result of the Board's approval, we were able to explore this partnership through a three month pilot program, which the Board then extended for an additional month in October.

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

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

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

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

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

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

OPTIONS

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

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

RECOMMENDATION

Staff recommends that the Board of Trustees approve Option 1.

MEMBERS PROGRAM LEVELS AND BENEFITS

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

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

Levels & Benefits

Access to the Members Study at the Mildred L. Lillie Building

Unlimited On-site Access to Every Major Legal Database

Select Remote Databases

E-Delivery of Research Materials at Reduced Fees

Customized Training on Remote Databases for Members and Their Staff

MCLEs and Legal Research Classes at Reduced Fees (10% off)

Private Conference Room and Office Space at 50% Off Daily Rates

Extended Borrowing Privileges (up to 15 items) with Reduced Overdue Fines (50% off)

Access to Members Networking Directory

30 Parking Sessions Free Annually Onsite

Direct Access to Members Reference for expedited reference service and E-delivery

Super-Extended Borrowing Privileges (up to 30 items)

*Free On-site Parking, No Annual Limit

Gold Membership (\$995 / yr)	Silver Membership (\$495 / yr)	Bronze Membership (\$195 / yr)
\checkmark	\checkmark	✓
✓		✓
✓	✓	~
✓	<i>✓</i>	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	✓	✓
✓	<i>✓</i>	✓
*	✓	
✓	<i>✓</i>	
✓		
✓		



For more information, visit us at: www.lalawlibrary.org

213.785.2555 | members@lalawlibrary.org 301 W. 1st Street, Los Angeles, CA 90012



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

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

MEMORANDUM

DATE:	November 15, 2017
то:	Board of Law Library Trustees
FROM:	Sandra J. Levin, Executive Director Janine Liebert, Managing Librarian, Public Interest Programs
RE:	After-Report Regarding Pro Bono Week Events and Activities

INTRODUCTION AND SUMMARY

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

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

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

VISION AND MISSION

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

GENERAL STATISTICS

LALAWLIBRARY

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

More than 25 booths at the Public Legal Services Fair More than 50 different events, classes and programs throughout the week; More than 50 different subject areas covered; More than 50 legal aid and social service providers participating; More than 50 different blogs posting about the events; More than 100 print and electronic news articles; More than 500 online calendars; More than 1,000 attended; More than 1,200 pre-registrations for events; More than 2,000 registrations plus walk-in attendants at events; and In addition, the Pro Bono Week website was visited more than 3,000 times by 268 different cities across the world. Los Angeles had the most hits with 61.51%. Sacramento, San Diego, Glendale, Santa Monica and Pasadena were the next highest audiences.

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

SPONSORS AND FINANCES

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

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

PUBLIC LEGAL SERVICES FAIR

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

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

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

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

Self-represented family law litigants Consumers resolving health access and service problems 11/15/2017 Staff Report re: Pro Bono Week After-Report Page 3

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

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

WEEKDAY CLASSES AND PROGRAMS

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

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

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

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

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

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

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

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

PRO BONO WEEK DISPLAY

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

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

VOLUNTEER PARTICIPATION

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

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

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

PRO BONO PALOOZA, NETWORKING AND NEW CONNECTIONS

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

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

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

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

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

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

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

MEDIA AND OUTREACH

Over 50 articles appeared in local, city, state and national print and electronic media and nearly 200 announcements appeared on-line or in E-News. Over 500 on-line calendars across Southern California, statewide and nationally announced the events. 10,000 flyers were posted in courthouses, elected official offices or distributed to the public via Neighborhood Councils, public libraries, police departments, churches, senior centers and our partner organizations. (Los Angeles Public Library delivered packets to 73 different libraries for us!) Flyers made their way into neighborhood coffee shops, schools and other community buildings never directly contacted by LA Law Library. Staff distributed flyers at conferences as well, which boosted CLE attendance throughout the week.

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

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

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

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

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

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

LOGISTICS AND SIGNAGE

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

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

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

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

TECHNOLOGY

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

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

WEBSITE

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

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

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

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

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

CONCLUSION

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

RECOMMENDATION:

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



QUOTES FROM PRESENTERS AND VOLUNTEERS ABOUT THEIR EXPERIENCES

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

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

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

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

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

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

"... Looking forward to sending more Sidley attorneys next month."

QUOTES FROM PATRONS AND CLIENTS ABOUT THEIR EXPERIENCES

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

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

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

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

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

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

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

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

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

"Renewed my hope."

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

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

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

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

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

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

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

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

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

"It was perfect! Thank you."

EXAMPLES OF PROMOTIONAL LINKS

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

http://vnnc.org/page/2/

http://events.kroq.cbslocal.com/losangeles_ca/events/citizenship-assistance-workshop-/E0-001-106560987-1

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

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

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

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

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

http://www.standwithimmigrants.org/immigration_law_know_your_rights

 $\frac{https://www.downtownla.com/calendar/ripped-from-the-headlines-public-corruption-cases}{}$

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

https://www.downtownla.com/calendar/free-legal-consultations-at-la-county-lawlibrary

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

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

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

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

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

NEW PARTICIPANTS AND COLLABORATIONS

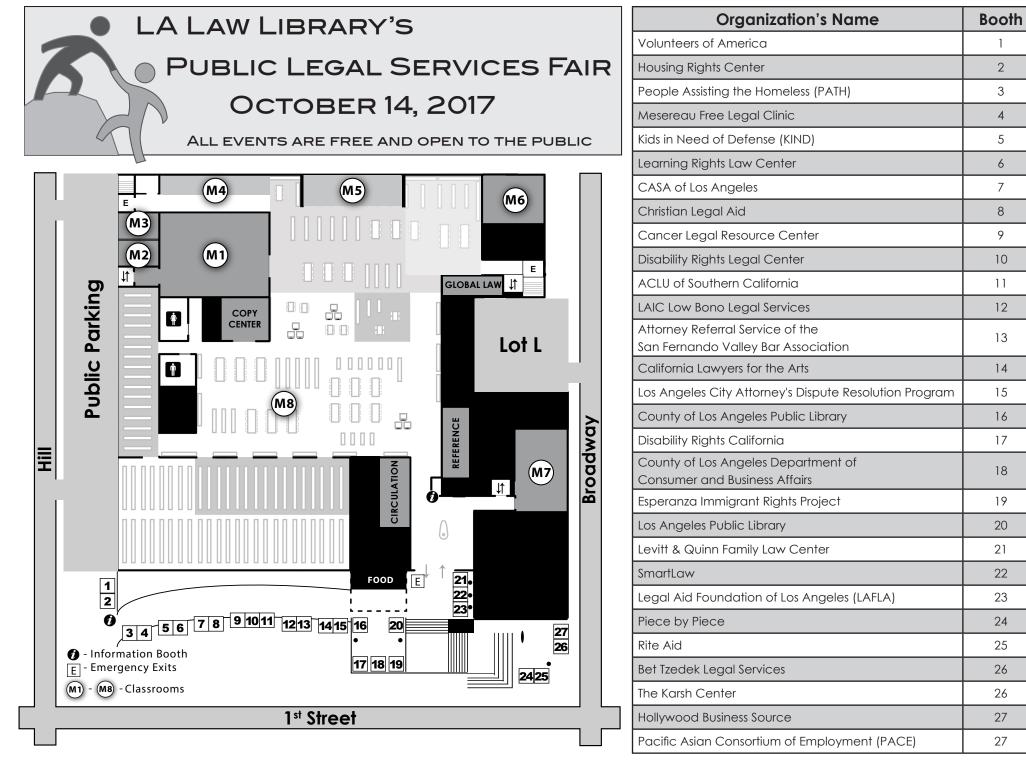
ACLU of Southern California Bixel Exchange California Women's Law Center Inner City Law Center 11/15/2017 Staff Report re: Pro Bono Week After-Report Page 13

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



Financial Report

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



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

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

Notes:



 2 2 2 3 4 4	JL		asses • Work	(shops • Eve	ents) 🔊 9	Main Library Mildred L. Lillie Building 301 West First Street Los Angeles, CA 90012
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUN	213.785.2529
Studios will portal full surround-scree	o the World! This s you to countries ac en experience. For r /www.sharedstudios	ross the world in rea nore information or t	Il time. It's more the	an facetime; it's a	1	2	Branch Locations Long Beach Courthouse 562.508.4822
How to Become a Conservator	Independent Day * 4 th July *	5 Talk to a Lawyer Online	6	7	8	9	Norwalk Courthouse 562.868-0775 Pomona Courthouse 909. 620.2043
How to Become a Conservator	Clearing Criminal Records	12 Talk to a Lawyer Online	13 Your Divorce Options	14	15 Preparación Juicio en Corte Familiar	16	Torrance Courthouse 424.201.0748 Public Library Partnerships
How to Become a Conservator	7 18	Talk to a Lawyer Online	20	Lawyers in the Library	22	23	Compton 310.637.0202 Lancaster 661.948.5029
24 How to Become a Conservator	Book Book Discussion Group	Talk to a Lawyer Online	CLB: Motions for Summary Judgments	28	29 •• TEMPLE SI	30	Pasadena 624.744.4066 Van Nuys
How to Become a Conservator		ion and a full I Ilawlibrary.org		COUR		I CRIMINAL URTHOUSE	818.756.8453 West Covina Library 626.962.3541

0

CATIONS







Your Partner in Practice

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

ALL EVENTS ARE FREE AND OPEN TO THE PUBLIC

- Child Identification Kits 0
 - Disability Rights

0

- Divorce, Families & Children
- Education Law
- General Legal Aid

- Government Benefits
- Health Advocacy
- Homeless Services
- Housing & Landlords/Tenants
- Immigration & Citizenship
- Individual Rights & Discrimination
- Legal Referral Services
- Mediation & Small Claims
- Public Library Services
- Small Business

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

Lawyers in the Library 9:30 a.m. – 12:30 p.m.

Free 20-minute consultations, featuring volunteer attorneys from the Beverly Hills Bar Association Barristers

The Brown Act: California's **Open Government Law** 9:30 a.m. – 10:30 a.m.

Free Legal Assistance Preparing **U-Visa Applications** 9:30 a.m. – 12:00 p.m.

Child Custody, Support and Visitation 11:00 a.m. – 12:00 p.m.

Fair Housing for People With Disabilities: It's the Law! 11:00 a.m. – 12:00 p.m.

Piece by Piece Mosaic Workshop 11:00 a.m. – 2:00 p.m.

How to Find the **Right Lawyer or Legal Service** 11:00 a.m. – 12:00 p.m.

Volunteer Advocates for Children in Foster Care 11:00 a.m. – 12:00 p.m.

Caring for Parents: Plans and Powers of Attorney 1:00 p.m. – 2:00 p.m.

Taller de Preparacion Para Juicio de Ley de Familia 1:00 p.m. – 3:00 p.m.

How to Talk to a Lawyer 1:00 p.m. – 2:00 p.m.

Brief Writing Basics for **Non-Lawyers** 1:15 p.m. – 2:15 p.m.

Immigration Enforcement (ICE): **Be Prepared!** 1:15 p.m. – 2:15 p.m.

Stay Out of Court! Mediation Workshop 2:15 p.m. – 3:15 p.m.

Tools for Assisting Victims of Elder Abuse 2:15 p.m. – 3:15 p.m.

Working With a Lawyer on a Budget 2:15 p.m. – 3:15 p.m. Section 8 and Subsidized Housina 2:30 p.m. – 3:30 p.m.

Special Education Rights: How to Get Assistance 2:30 p.m. - 3:30 p.m.

0CI 14

Proving Innocence and **Other Post-Conviction Relief** 3:30 p.m. – 4:30 p.m.

Writs: How to Challenge **Government Agency Decisions** 3:30 p.m. – 4:30 p.m.

Immigration Law: Know Your Rights! 3:45 p.m. – 4:45 p.m.

Fair Housing: Who Is Protected & What You Need to Know 3:45 p.m. – 4:45 p.m.

Need Affordable Housing? Learn About LIHTC as an Option 3:45 p.m. – 4:45 p.m.

LALAWLIBRAR

Food available for purchase Pre-register for free childcare

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



For more information or to register, visit us at: probonoweek.lalawlibrary.org

probonoweek@lalawlibrary.org or call: 213.784.7372 301 W. 1st Street. Los Angeles, CA 90012

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

ALL EVENTS ARE FREE AND OPEN TO THE PUBLIC

TUESDA

ATURDA

MONDAY

MC Bridging Cultural LE Gaps With Pro **Bono Clients** 4:30 p.m. – 5:30 p.m. Earn 1 hour Elimination of Bias credit.

PRO BONO PALOOZA

6:00 p.m. – 7:00 p.m. A night of **EPIC** fun, featuring music, art, food and amazing pro bono and volunteer opportunities.

Public Legal Services Fair All Day!

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

How to Become an Adult's Legal Conservator 10:00 a.m. – 1:00 p.m.

MC Medical-Legal Partnership LE Ethics 101: From the Field 12:30 p.m. – 1:30 p.m. Earn 1 hour Legal Ethics credit.

Landlords and Tenants: **Rights and Responsibilities** 1:15 p.m. – 2:15 p.m.

MC Become a Volunteer in a **Conservatorship Clinic** 1:30 p.m. – 2:30 p.m.

MC Volunteer Training: LE Assisting With Probate **Guardianships** 10:00 a.m. – 11:00 a.m.

UESDAY

ост 16

How to Become a Minor's Legal Guardian 10:30 a.m. – 2:30 p.m.

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

MC Volunteer Training: LE Assisting With **Expungements** 5:00 p.m. – 6:00 p.m.

How Mediation Programs Can Help the Homeless 5:45 p.m. – 7:30 p.m.

MC Volunteer Training: L E Counseling on Debt and Bankruptcy 6:30 p.m. – 7:30 p.m.

Individual Counseling on Debt and Bankruptcy 7:30 p.m. – 9:00 p.m.

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

All classes marked with the MCLE symbol are approved for 1-hour of general MCLE credit unless otherwise noted. **Bold, New Frontiers of** Legal Research 11:00 a.m. – 12:00 p.m.

Ripped From the Headlines: Public Corruption Cases 12:15 p.m. – 1:15 p.m.

Civil Lawsuit Basics: Complaints & Answers 1:30 p.m. – 3:00 p.m.

Family Law Trial Preparation 3:30 p.m. – 5:30 p.m.

THURS	Individualized Help Writing an Appellat 10:30 a.m. – 4:30 p.1
SDAY	Civil Rights Violation Filing a Lawsuit

FRIDAY

WEDNESDAY

ng an Appellate Brief 0 a.m. – 4:30 p.m.

Civil Rights Violations: Filing a Lawsuit 12:00 p.m. – 1:00 p.m.

Know Your Rights When Interacting With Police 1:30 p.m. – 2:30 p.m.

Adult Name Change Workshop

10:30 a.m. – 12:30 p.m. MC How Lawyers Can

LE Fight Homelessness 11:00 a.m. – 12:00 p.m.

Lawyers in the Library 1:00 p.m. – 4:00 p.m. (Downtown) 1:00 p.m. - 4:00 p.m. (Van Nuys)



For more information or to register, visit us at: probonoweek.lalawlibrary.ora

probonoweek@lalawlibrary.org or call: 213.784.7372 301 W. 1st Street. Los Angeles, CA 90012



0C1 20

BIBLIOTECA JURÍDICA DE LOS ANGELES SEMANA DE SERVICIOS GRATUITOS 14-20 DE OCTUBRE 2017

TODOS LOS EVENTOS SON GRATUITOS Y ABIERTOS AL PÚBLICO





comienzo del taller para asegurarse que su lugar no sea reasignado a alguien en la lista de espera o sin inscripción.

LA LAW LIBRARY CIVIC CENTER

Para más información o para registrase, visite nuestro sitio web: probonoweek.lalawlibrary.org

probonoweek@lalawlibrary.org o llame al 213.784.7372 301 W. 1st Street, Los Angeles, CA 90012

