

ITEM III.

**PROPOSED AGENDA
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
Board of Trustees' Meeting
November 10, 2021**

DATE: Wednesday, November 10, 2021

TIME: 6:00 p.m.

PLACE: Whitney Library
5175 E Tropicana Ave
Las Vegas, NV 89122
AND

Online via YouTube

The Agenda and Board meeting documents can be found at
<https://lvccld.org/board/board-of-trustees-meetings/>

I. Roll Call and Pledge of Allegiance

II. Public Comment

Topics raised under this item must be limited to matters on today's Agenda. Anyone wishing to speak during this item must sign-up on the roster provided prior to the public comment period. The sign-up must include the commenter's name, legal address, and the agenda item that is being commented on. Commenters should state if they want their remarks included in the minutes of the meeting. If there is no agenda item listed, the person will be called on at the end of the meeting.

Remarks by speakers during the public comment period shall be limited to three (3) minutes, each. A speaker may not transfer time to another speaker; although, the Chair has the authority to grant additional time to a speaker.

Anyone wishing to comment via email under this item must send an email to boardcomments@lvccld.org. The email must include the commenter's name, legal address, and the agenda item that is being commented on. Email comments are limited to 500 in words in length and must also identify whether the commenter wants their remarks to be included in the minutes of the meeting. Any comments which do not state the commenter's name, legal address, or exceed 500 words in length shall not be considered.

Any comments which do not identify an agenda item will be read at the end of the meeting.

The public comment period at library district board meetings shall be limited

Agenda – Board of Trustees’ Meeting
November 10, 2021
Page 2

to a maximum of forty-five (45) minutes for both periods of public comment. Remarks by speakers during the public comment period shall be limited to three (3) minutes, each. A speaker may not transfer time to another speaker; although, the chair has the authority to grant additional time to a speaker. When more than fifteen (15) people wish to comment, the chair shall proportionately reduce the time allotted to the forty-five minute maximum.

III. Board Action to accept Proposed Agenda (For possible action)

IV. Approval of Proposed Minutes (For possible action)

A. Regular Board Meeting, October 14, 2021

V. Chair’s Report

A. Possible Board discussion regarding the Chair’s report.

VI. Library Reports

Possible Board discussion of one or more staff reports outlining library activities and highlighting selected administrative activities following the preceding Board meeting.

Trustees should indicate the individual reports they would prefer to discuss.

A. Executive Director’s Report - Kelvin Watson

1. Program and Delivery Services
 - a. Library Operations and Security Reports and Monthly Statistics
2. Program Support Services
 - a. Branding and Marketing Report and Monthly Statistics
 - b. Community Engagement Report and Monthly Statistics
 - c. Development and Planning Report
 - d. Information Technology Report
3. Administrative Support Services
 - a. Financial Services Report
 - b. General Services Report
 - c. Human Resources Report

VII. Unfinished Business- None

Agenda – Board of Trustees’ Meeting
November 10, 2021
Page 3

VIII. New Business

A. Consent Agenda

The Consent Agenda may be approved in its entirety by a motion or individual items may be considered separately.

B. Regular Agenda

1. Discussion and possible Board action regarding the Finance and Audit Committee’s recommendation to approve the audit performed by BDO USA, LLP for the Fiscal Year 2020-2021.
2. Discussion and possible Board action authorizing the Executive Director to execute a three-year renewal with BiblioCommons, with the option of two one-year renewals, subject to final review by Counsel, for the purpose of extending the Library District’s current website software, which provides online public access to the materials catalog and events calendar.

C. Announcements

The December Board meeting will be held on Thursday, December 9, 2021 at 6pm. Location: Windmill Library, 7060 W Windmill Ln, Las Vegas, NV 89113.

D. Public Comment

Topics raised under this item cannot be acted upon until the notice provisions of the open meeting law have been met. If you wish to make public comment on this item, you must sign-up on the roster provided prior to the public comment period. The sign-up must include the commenter’s name and legal address, and this agenda item. Commenters should state if they want their remarks included in the minutes of the meeting.

Anyone wishing to comment via email during the meeting must send an email to boardcomments@lvccld.org. The email must include the commenter’s name, legal address, and this agenda item. Email comments are limited to 500 in words in length and must also identify whether the commenter wants their remarks to be included in the minutes of the meeting. Any comments which do not state the commenter’s name, legal address, or exceed 500 words in length shall not be considered.

The public comment period at library district board meetings shall be limited to a maximum of forty-five (45) minutes for both periods of public

Agenda – Board of Trustees’ Meeting
November 10, 2021
Page 4

comment. Remarks by speakers during the public comment period shall be limited to three (3) minutes, each. A speaker may not transfer time to another speaker; although, the chair has the authority to grant additional time to a speaker. When more than fifteen (15) people wish to comment, the chair shall proportionately reduce the time allotted to the forty-five minute maximum.

- E. Executive Session regarding litigation, budget, and labor issues. If necessary, this will be a closed session estimated to require up to 45 minutes.

XIII. Adjournment

NOTE: AT ANY TIME, ANY ITEM ON THIS AGENDA MAY BE TAKEN OUT OF ORDER, COMBINED WITH ONE OR MORE OTHER ITEMS ON THE AGENDA OR REMOVED FROM THE AGENDA, EITHER AT THE DISCRETION OF THE CHAIR OR BY VOTE OF THE BOARD.

NOTE: REASONABLE EFFORTS WILL BE MADE TO ASSIST AND ACCOMMODATE PERSONS WITH PHYSICAL DISABILITIES DESIRING TO ATTEND THE MEETING. PLEASE CALL EBONI NANCE AT (702) 507-6186 SO THAT ARRANGEMENTS FOR ATTENDANCE MAY BE MADE NO LATER THAN 48 HOURS PRIOR TO THE MEETING.

NOTE: PLEASE CONTACT EBONI NANCE AT (702) 507-6186 OR nanceea@lvccld.org TO REQUEST THE SUPPORTING MATERIAL FOR THIS MEETING. SUPPORTING MATERIAL CAN BE FOUND AT <https://lvccld.org/board/board-of-trustees-meetings/>.

Pursuant to NRS 241.020, this item has been properly noticed and posted online at the Las Vegas-Clark County Library District website, www.lvccld.org and at Nevada Public Notice at <https://notice.nv.gov>. Written notice of the meeting of the Las Vegas-Clark County Library District Board of Trustees was given on Wednesday, November 3, 2021, i.e., given at least three (3) working days before the meeting, including in the notice the time, way to access the meeting, and agenda of the meeting:

- A. By delivering a copy of the notice to each Library Trustee;
- B. By posting a copy of the notice at the principal office of the Library Trustees, or if there is no principal office, at the building in which the meeting is to be held, and at least three other separate, prominent places within the jurisdiction of the Trustees, to wit:
 - 1. Clark County Library
1401 E. Flamingo Road
Las Vegas, NV 89119

Agenda – Board of Trustees’ Meeting
November 10, 2021
Page 5

2. East Las Vegas Library
2851 E Bonanza Road
Las Vegas, NV 89101
 3. Sunrise Library
5400 Harris Avenue
Las Vegas, NV 89110
 4. West Charleston Library
6301 W. Charleston Boulevard
Las Vegas, NV 89146
 5. West Las Vegas Library
951 W. Lake Mead Boulevard
Las Vegas, NV 89106
 6. Windmill Library
7060 W. Windmill Lane
Las Vegas, NV 89113
 7. Whitney Library
5175 E Tropicana Ave
Las Vegas, NV 89122
 8. Las Vegas-Clark County Library District website
www.lvccld.org
- C. By mailing a copy of the notice to each person, if any, who has requested notice of the meetings of the Las Vegas-Clark County Library Board of Trustees in the same manner in which notice is requested to be mailed to a member of the Library Board of Trustees.
- D. Live Stream Connection information:
<https://youtu.be/PsbtbSCtQVU> or
- Visit the Library District’s YouTube channel:
[Youtube.com/TheLibraryDistrict](https://www.youtube.com/TheLibraryDistrict)

ITEM IV.A.

**PROPOSED MINUTES
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' MEETING
LAS VEGAS, NEVADA
October 14, 2021**

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session at the Enterprise Library, Las Vegas, Nevada, at 6:00 p.m., Thursday, October 14, 2021.

Present:

Board:	B. Wilson, Chair	K. Benavidez
	E. Foyt	N. Waugh
	S. Ramaker	K. Whiteley
	K. Rogers	J. Jiron
Counsel:	G. Welt	
Absent:	F. Ortiz (Excused)	
	J. Melendrez	
Staff:	Kelvin Watson, Executive Director	
	Numerous Staff	
Guests:		

Chair, B. Wilson called the meeting to order at 6:01 p.m.

Roll Call and Pledge of Allegiance (Item I.) All members listed above represent a quorum. Appendix A.
Chair Wilson led attendees in the Pledge of Allegiance.

Public Comment (Item II.) None.

Agenda (Item III.) Trustee Waugh moved to approve the Agenda as proposed. Trustee Rogers second the motion. There was no opposition and the motion carried.

Approval of Proposed Minutes of Regular Board Meeting on September 9, 2021 (Item IV.A) Trustee Waugh moved to approve the Minutes of the Board of Trustees Meeting held on September 9, 2021.
There was no opposition and the motion carried.

Chair's Report (Item V.) Chair Wilson reported that the Executive Committee met with Director Watson. The report will be given at the next board meeting.

Library Reports (Item VI.)

Executive Director's Report (Item VI.A.) Executive Director Watson highlighted a few areas in the Executive Director's Report: From the July 30th Report, Director Watson mentioned he is continuing to meet with Council members regarding the West Las Vegas Library. A potential Pop-Up Library is also being discussed at the park that is being built. Director Watson was selected as an ambassador

DRAFT Minutes - Board of Trustees' Meeting
October 14, 2021
Page 2

for the Historic Westside Museum that could potentially be built with a possible partnership with the Library District. Director Watson reported that he participated in a Youth Crime Justice Roundtable at West Las Vegas Branch with Congressman Steven Horsford and Congressman Hakeem Jeffries from New York. Director Watson also thanked Board members for their support and attendance at the Regional Transportation Commission of Southern Nevada Kick-off for the Commuter Campaign. Also in attendance was Congresswoman Dina Titus, Clark County Commissioner Olivia Diaz, RTC Director- M.J. Maynard and staff.

**Library Operations,
Security Reports
and Monthly
Statistics (Item
VI.A.1.a)**

Chair Wilson questioned the 61% percent increase in incidents on the Security Report from 2019 to now. Leo Segura, Library Operations Director responded that the masks are the reason for the increase of incidents. Customers are not happy about being reminded of the rules and escalate into a general disturbance that may involve threats of violence against staff or security guards, which result into a trespass. Chair Wilson wanted to know how customers are reminded to wear masks. Leo explained that the staff or security guard ask gently and then it is voice to the person. Customers are also given alternative options such as a different face mask, curbside service, hotspot, or taking an iPad home to access the internet. The Library District also offers Homebound Services. Chair Wilson had concerns about staff safety and felt that the security guards should be handling any escalated situations. Leo explained that a security guard is present with staff for security intervention. If it escalates beyond that, the police are called for assistance. Director Watson explained that he reads all incident reports and there has not been any reports that did not involve security.

Trustee Foyt questioned how effective the security guards are and if they address some of the issues so that staff doesn't have to? Leo responded that the security guards address issues as they see it and the security guards help to make sure that the staff is safe. Security guards are required to do rounds inside and outside the library. The PIPE system is used which downloads information and tracks the security guard as they secure inside and outside the buildings.

Trustee Whiteley thanked the staff and security team and stated that the Library District is not the only place experiencing additional incidents that are mask related.

**Branding and
Marketing Report
and Electronic
Resources Statistics
(Item VI.A.2.a.)**

Trustee Waugh and Trustee Whiteley thanked the BAM team and everyone involved with the RTC Commuter Campaign event.

**Community
Engagement Report
and Monthly
Statistics
(Item VI.A.2.b.)**

No questions.

**DRAFT Minutes - Board of Trustees' Meeting
October 14, 2021
Page 3**

**Development and
Planning Report
(Item VI.A.2.c.)**

No questions.

**Information
Technology Report
(Item VI.A.2.d.)**

No questions.

**Financial Services
Report
(Item VI.A.3.a.)**

No questions.

**General Services
Report
(Item VI.A.3.b.)**

No questions.

**Human Resources
Report
(Item VI.A.3.c.)**

No questions.

Chair Wilson accepted the Library Reports.

**Unfinished Business
(Item VII.)**

None.

**New Business
(Item VIII.)
Regular Agenda
Consent Agenda**

None.

**Announcements
(Item IX.)**

KME Focus Group Discussion is on October 18, 2021 at East Las Vegas Library, 2851 E Bonanza Road, Las Vegas, NV 89101, at 1:00pm to 4:30pm.

Workforce Connections and the Las Vegas-Clark County Library District will host a one-year anniversary open house event at the Sahara West Library; 9600 W. Sahara Ave., Las Vegas, NV 89117 on Thursday, October 21, 2021 from 4:00pm to 6:00pm.

Finance and Audit Committee will be meeting on Tuesday, November 9, 2021 via Zoom, at 1:00pm.

The next Board meeting will be held on Wednesday, November 10, 2021, at 6:00pm. Location: Whitney Library, 5175 E Tropicana Ave, Las Vegas, NV 89122.

The December Board meeting will be held on Thursday, December 9, 2021 at 6pm. Location: Windmill Library, 7060 W Windmill Ln, Las Vegas, NV 89113.

**Public Comment
(Item X.)**

None.

DRAFT Minutes - Board of Trustees' Meeting
October 14, 2021
Page 4

Executive Session
(Item XI.A.)

Executive Session for Briefing by Counsel was done after the meeting was adjourned.

Adjournment
(Item XII.)

Chair Wilson adjourned the meeting at 6:24 p.m.

Respectfully submitted,

Elizabeth Foyt, Secretary



ITEM VI.A.

MEMORANDUM

DATE: October 28, 2021
TO: Board of Trustees
FROM: Kelvin A. Watson, Executive Director
SUBJECT: Executive Director's Monthly Report – October

This report gives you a review of my activities and the accomplishments of Library District Staff for your review and discussion at the District Board of Trustees' November 10, 2021 meeting. I have supplemented this with information in the board packet, (numbered VI.A.1-3) and distributed to Trustees on November 3, 2021.

Newly elected delegate to the Online Computer Library Center (OCLC) Global Council, which is comprised of 48 delegates, each representing one of three regions. The Global Council is an elected body of member representatives who work on behalf of the global OCLC membership to reflect the needs of member institutions and who bring worldwide viewpoints together, informing and guiding the community from their unique perspectives. These elected library leaders engage in thought leadership discussions to help move OCLC forward and play an active role in providing insights to inform OCLC's future directions.

Attended the Las Vegas City Council Meeting on Oct 6 and gave a presentation highlighting the Library District's Strategic Playbook 2026 with an emphasis on the pillar of "Powerful Partners." The work aligning with the plan resulted in the **#GetCarded** initiative and a new partnership with the Regional Transportation Commission (RTC). The **#GetCarded** challenge was an initiative to inspire competitive fire in many of our Community Partners and the Community of Las Vegas to sign up for an instant Library Card starting in the month of September, for National Library Card Sign-up Month, and to continue throughout 2022. In addition, the great new partnership with RTC provides transit riders in the Southern Nevada service area an opportunity to access Library resources – **Anytime, Anywhere** on their mobile devices using the easy to use Library app.

Attended Focus Group Discussion for the West Las Vegas Library project held at the East Las Vegas Library that was led by John Vино and attended by LVCCLD Board Members, Administration Team, Library District staff, and architects. Planned as a focus group to gather information and ideas, attendees provided recommendations of what worked and what may not have worked at the East Las Vegas Library. New ideas were included to address the community where the library will be built, and to incorporate new library technology and space planning.

The Las Vegas Book Festival recognized the Las Vegas-Clark County Library District with a 2021 Crystal Bookmark Award. The award is given annually by the festival to recognize literacy advancement by an organization.

Executive Director's Report
Page 2

Attended both Governor Steve Sisolak's and State Treasurer Zach Conine's listening tour events for *Every Nevadan Recovery Framework for the Use of American Recovery Plan Funds* that were held at the East Las Vegas and West Las Vegas Libraries. They are leading the effort to hear from the public on how the State should invest the \$6.7 billion in federal funds, earmarked for Nevada, from the *American Rescue Plan Act* to make sure that every Nevadan has an equitable recovery by investing in programs and services that help the residents of Nevada recover from the COVID-19 pandemic and to bring the State back stronger than ever.

Attended virtual meeting hosted by Gigabit Libraries Network, *Fiber to Wireless: Part Two "Library Wireless Strategies"* that looked at the results of a three year effort to explore a range of emerging wireless technologies combined with innovative service models used by libraries and their partners to expand access and increase resilience in their communities.

Attended the Inaugural MBK Young Men of Color Leadership Conference, themed "Heavy is the Head that Wears the Crown," presented by The Las Vegas My Brother's Keeper Alliance and endorsed by the City of Las Vegas Department of Youth Development and Social Innovation. This event was attended by over 400 men, boys, young men of color, community members, school administrators, elected officials, students, many individuals from public and private institutions and other parts of the country who came together, linked arms, and took a huge step towards changing the narrative of traditional concepts of manhood and masculinity that threaten healing, health, opportunity, prosperity, and education (HOPE).

I, along with Chair Brian Wilson, had a "Meet and Greet" with Councilwoman Michele Fiore, of Ward 6, at her office in City Hall.

Met with Matt McNally and Rebecca Snetselaar, Folklife Specialist with the Nevada Arts Council, to discuss a grant award for "Creative Aging with the Arts" from the National Association of State Arts Agencies. The Nevada Arts Council will be contracting with Lifetime Arts to provide professional development for library programmers and teaching artists statewide.

As an Executive member, I attended the monthly REALM Project Steering Committee meeting whose focus is **RE**opening **A**rchives, **L**ibraries, and **M**useums. As libraries, museums, and archives adjust policies and operations in response to the COVID-19 pandemic, there is need for clear, science-based information to support local decision making.

I was a key speaker, and presented an update on the Library District's initiatives, to the Mesquite 2 Moapa Democrats organization.

Attended a virtual meeting for the Standards for Library Services for Incarcerated and Detained Individuals, an American Library Association Working Group. As ex-offenders return to their home communities, they need library and information services designed to assist in their successful readjustment to society - and to ameliorate the impact of their confinement.

Participated as a speaker in the Library Journal/School Library Journal professional development event themed, *Resilient Together: Building School & Public Library Partnerships*. My presentation, "Addressing Learning Gaps, Supporting Students, and Beyond" explored the different initiatives I led at the Queens Public Library, Broward County Libraries, and here at the Las Vegas-Clark County Library District to foster partnerships that help students deal with learning gaps, manage trauma, and return to their schools and libraries in the wake of the pandemic.

Joined the Administration Team in a visit with Communico representatives and attended an overview of modules with senior staff. While visiting the Library District, over two days, Communico held training and demonstration sessions on-site at the Service center for both

in-person and virtual participation so staff at the branches would have the opportunity to attend.

Met with Rebekkah Smith Aldrich, Executive Director, Mid-Hudson Library System, NY and chair of the ALA Council Committee on Sustainability to discuss the committee's current working goals and points from the task force final report.

Attended, as a speaker, for a Communico session on the *Internet Librarian* to discuss "The Future of Libraries Post Pandemic."

Participated as a speaker for the annual leading technology conference for librarians, *Internet Librarian Connect 2021, Call to Action: Innovation in Library Technology & Communities* with a discussion on "Friendly-Face Marketing: Spin Selling, Smiles, & Snacks."

Participated as a speaker for the Long Island Library Resources Council (LILRC) for a program, *How Libraries Harness Technology to Create Equity, Diversity and Inclusion*. I discussed how, while I was in leadership, the 38-branch Broward County Library system used technology in the quest to achieve those goals, how I planned to increase the technology offerings at the Las Vegas-Clark County Library District, and suggested how other cultural and educational institutions may also do so.

As an Officer, and Secretary of the Board of Directors for 2021-2022, attended the Book Industry Study Group (BISG) Board Meeting.

I attended the following meetings/events during the month of October:

- Attended the virtual Black Professionals Month kick-off event presented by PNC Bank that introduced a stellar, month-long platform of sessions, panels, workshops, and events designed to showcase, develop and advance Black professionals around the world
- Attended the graduation of *Academia Hispana de Comunicacion*, an 8-week program to introduce the world of radio, television and internet broadcasting to members of the Hispanic community as well as giving them the opportunity to learn from seasoned professionals
- Met with Ms. Taylor Murdock, who works on outreach to libraries from the Southern Nevada office of Senator Jacky Rosen, to discuss future collaboration opportunities
- Held a thought meeting to discuss "Advantage" Marketing ideas with Matt McNally, Leo Segura, and Roslyn Dean for the Library District. This is a program that has been used in Broward County Libraries to bring in cash and non-cash support of library programs, which we are planning on adapting for the Library District
- Attended a virtual Library Director's Monthly Call with directors from Henderson, North Las Vegas, and Boulder City Libraries
- Attended the DISCOVERY Children's Museum "Magic of DISCOVERY" annual signature fundraising gala. The organization, a non-profit and premier educational partner in the community, champions collaboration that inspires every child to become an innovative thinker through the joy and wonder of hands-on DISCOVERY
- Attended the Grant a Gift Autism Foundation Annual Gala held on the field at Allegiant Stadium. This year the gala raised \$1.5 Million for families living with Autism

- Attended a portion of the annual Hispanic Youth Leadership Summit hosted by Commissioner William McCurdy II at the West Las Vegas Library. More than 200 students from nine area high schools attended the leadership summit, which featured workshops focused on civic engagement, financial literacy, entrepreneurship, and health
- Attended virtual meeting hosted by the National Museum of the American Indian – *Youth in Action: Indigenous Peoples' Day—Black-Indigenous Youth Advancing Social Justice*. The program highlighted youth of blended Black and Native heritage who use art, activism, and policy to advance Black and Indigenous solidarity and affect positive change in their communities
- Had a virtual meeting with Tracie Hall, Executive Director of the American Library Association
- Attended the Workforce Connections Finance and Budget Committee meeting
- Attended a portion of the Leadership Las Vegas History & the Arts Day hosted by the Vegas Chamber Leadership Foundation at the East Las Vegas Library and chaired by Trustee Turner-Whitely
- Attended the Digital Public Library of America (DPLA) Community + Open Board Meeting and the following "closed door" private DPLA board meeting
- Along with Floresto Cabias, attended the an Audit Exit meeting with BDO USA, LLP, to get the results of the Library District financial audit
- Attended the *Employ NV Business Hub* 1-Year Anniversary Open House
- Attended the virtual meeting with the SJSU L&M PAC
- Participated in the WFConnections Monthly Board Meeting
- Participated in Senior Public Communications Specialist Interview panels. Hiring process will not finish until November
- Had a call Elaine Sánchez, President of the Las Vegas-Clark County Library District Foundation to discuss The American Rescue Plan Act of 2021 (ARPA) grants
- Had an interview with a reporter from the Library Journal who is writing an article on the Library District's partnership with RTC

CERTIFICATE OF APPRECIATION

In honor and sincere recognition of

KELVIN WATSON

For supporting the East Las Vegas Library's seven-week communications course

La Academia Hispana de Comunicación,

And continuing support of the

Spanish-speaking community of Las Vegas - ¡Gracias!

This certificate is awarded this
2nd day of October 2021 by



Moises (Mo) Denis
President pro Tempore
Nevada State Senate





ITEM VI.A.1.a.

MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director

FROM: Leo Segura, Library Operations Director

DATE: October 27, 2021

SUBJECT: Library Operations Report, November 2021

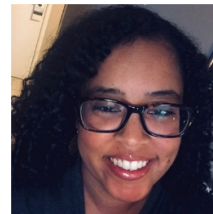
This report provides an overview of the Library Operations initiatives including 25 Branch Libraries and the Misdemeanant Jail Library. This report covers **October 01 – October 27, 2021**.

POWERFUL PEOPLE

- Library Operations selected a new leadership team for the West Las Vegas Library.
 - **Mayra Corn** rehired as Branch Manager. She starts the November 8. Ms. Corn has worked at West Las Vegas Library, Mesquite Library, and UNLV as an Assistant Professor and the Undergraduate Medical Education Liaison Librarian & Technology Manager.
 - **Lenika F. Coleman** transferred from the Spring Valley Library Assistant Branch Manager Position to the West Las Vegas Assistant Branch Manager Position. Since 2002, Lenika has worked in Circulation and Adult Services. She was a Training Ambassador pre-pandemic and assisted with internal staff training, including the new hire orientations and customer service workshops.
- Staff met with **George Gault** from Mesquite City Council and the **Mesquite Steam Center** regarding a possible partnership extending library services into the STEAM Center.
- Two Regional Managers are actively working to ensure a great working environment and bring their exceptional leadership, education, and experience:

Library Operations Activity Report
Page 2

Chantel Clark is originally from Minneapolis, MN and has been in Las Vegas for a little over four years. She is married and has four children that she can proudly say love books and libraries as much as she does.



Chantel spent the first 15 years of her career working in youth and family services and later transitioned to providing mental health and homelessness case management for adults. After years of working in the nonprofit sector, she was looking to make a career change where she could still connect people with vital resources and information. Her love of libraries and learning made becoming a librarian a natural fit.

Chantel brings her experience working in special collections and archives as Head of Special Collections at Fisk University and at the University of Nevada, Las Vegas as Visiting Special Collections Technical Services Librarian. She also worked as a Branch Manager with St. Paul Public Libraries where she led a successful initiative to hire a social worker for the library district with private and public funding.

Chantel joined the District in 2017 as the Assistant Branch Manager at the Windmill Library and most recently was the Branch Manager for the West Las Vegas Library. She helped coordinate the merging of the youth and adult services desks at Windmill, assisted with piloting the District's proctoring services, and is currently working on creating an onboarding training manual for branches with One-Stop locations.

Chantel is enrolled in the University of West Georgia's Master of Public Administration (M.P.A.) program and will complete her degree in 2023. She earned a Diversity and Inclusion Certificate from Cornell University and her Master of Library and Information Science (M.L.I.S.) from UW-Milwaukee.

She loves her profession and can't imagine doing anything else. What she loves most about her job is getting the opportunity to serve the public, supporting her staff to meet their goals, and implementing new and innovative library services and programs. She is passionate about helping others and considers public libraries to be one of our most vital community resources.

Strategic Plays:

- **Powerful Platforms:** Identify ways to reduce barriers to accessing services and programs. Work towards maintaining and growing customer base at each assigned branch through outreach, developing powerful partnerships, and offering innovative programming and services that reflect the needs and interests of the community.
- **Powerful People:** Facilitate and foster communication among branches and between administration and front-line staff to successfully implement district and branch objectives to ensure high levels of staff engagement.
- Engage with District leadership, library staff, and community stakeholders to gather community input to identify needed services and programs for a potential new building for the West Las Vegas Library.
- Lead District-wide projects to implement new services and programs. Identify powerful people, partnerships, places, and platforms that will engage customers to choose the library as their leading learning organization of choice.

Library Operations Activity Report
Page 3

- **Powerful Places:** Support outlying branches with urban branch resources, staffing, and training to enhance services and programs offered in the rural communities that the Las Vegas Clark County Library District serves.

- **Dr. Roslyn Dean** joined LVCCLD on September 13, 2021, as a Library Operations Regional Manager, overseeing eleven(11) of the twenty-five branch system. She comes to LVCCLD with over seventeen years of experience in the library industry, including near fourteen years on the vendor side of libraries, serving in various roles with SirsiDynix, an integrated library systems software development company. In addition, she most recently was the Community Engagement Manager for near four years with Broward County Library (BCL) in South Florida. Roslyn is passionate about access, equity, and literacy. Her passion resulted in Broward being awarded over \$200K in various grant-funded projects. Roslyn led technology projects such as 3D modeling special collection of African artifacts, iPads for K-3 students as a part of the library's summer reading initiative, Chromebooks for displaced workers seeking workforce development assistance, and more. These accomplishments, among others, contributed to her award as Library Journal's 2020 Software Savvy Mover and Shaker. Dr. Dean believes in the power of libraries and is dedicated to LVCCLD's organizational philosophy, "when we are all in all win."



Dean's LVCCLD Playbook 2026 Short-term Focuses:

- **Community and Culture:** Learning the branch staff and communities they serve.
- **Powerful Platforms:** Outreach to the senior community, specifically working to help bridge the digital divide among seniors. "I'm currently researching GrandPads, a 'tablet designed with seniors in mind.' Because these devices are easy to use, senior-focused, and user-friendly, they would be an excellent way to engage senior communities in book clubs, digital literacy, and more."
- **Powerful People:** Engaging staff through communication and advocacy, fostering communication between Libraries Administration and branch staff.

POWERFUL PLACES

- Library Operations attended and Presented at the West Las Vegas Programming/Leadership Workshop at the East Las Vegas Library
- East Las Vegas Multimedia Supervisor Alex Acosta implemented *La Academia Hispana de Comunicacion*, an 8-week program that introduced Spanish-speaking members of the community to the career opportunities available in the world of Spanish radio, TV, and internet broadcasting. Graduation event on October 2nd.
- In September, Windmill Library Staff processed 73 passport applications and collected \$2,534 in fees.
- Library Gate Count improved by 4% over 2020 but continued to be down - 44% from pre-pandemic 2019 totals.
- September new library cards issued improved 5% over 2020 while PC internet sessions lost 5% over 2020 totals.
- Library Circulation dipped slightly by -2% for September 2021 compared to September 2020, but increased by 0.15% from pre-pandemic 2019 year-to-date totals.

POWERFUL PARTNERSHIPS

- Participated in the Urban Libraries Council Urban Library Trauma Study focus groups.
- **Morgridge College of Education**, University of Denver is placing an unpaid intern at the Windmill Library.
- University of Texas at Austin asked to participate in the **Bowden Project**, virtually hosting internships and Capstone Scholars. They will fund five (5) paid scholars and direct additional unpaid internships toward exciting projects.
- Two branch libraries, **Sunrise** and **East Las Vegas**, agreed to host Las Vegas Arts Academy High School interns participating in the **PAL program** that is the only School-to-Career program of its type in Southern Nevada.
- **Best Buy** notified staff that their Partners at **Webroot**, **Shark**, and **Facebook** are gracious in donating items to the **Best Buy Teen Tech Center** at the Clark County Library:
 - 1 Shark Air Fliter - HE602
 - 3 Oculus Quests 1s
 - Webroot Internet Security Licenses

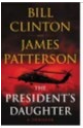
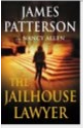

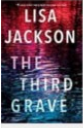
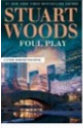


Library Operations Activity Report
Page 5**POWERFUL PLATFORMS**

- Most customers are commenting positively about auto-renewal helping to reduce their late fines.
- Youth Services Staff created ***Strange and Unusual*** bulletin boards and library decorations with their teen groups and volunteers during ***Teen Tober***.
- Attended ***Communico*** Meetings and Sessions regarding their integrated suite of cloud-based applications built for libraries.
- Library Operations Assisted with the Fall Festival event at the Summerlin Library—10/2/2021.
- Attended and Hosted Hispanic Heritage Summit at the West Las Vegas Library—10/12/2021
- Attended the 4th Annual Ward 5 Community Forum—10/14/2021
- Hosted Governor Sisolak at the West Las Vegas Library
- October Top 10 Fiction:

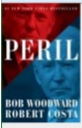
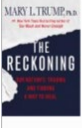







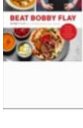


	Number	Title	Author
	1	21st birthday (catalog.)	Patterson, James, 1947-
	2	The Shadow (catalog.)	Patterson, James, 1947-
	3	Class act (catalog.)	Woods, Stuart.
	4	Complications : a novel (catalog.)	Steel, Danielle.
	5	The noise (catalog.)	Patterson, James, 1947-

	6	The president's daughter : a thriller (catalog.)	Clinton, Bill, 1946-
	7	The jailhouse lawyer (catalog.)	Patterson, James, 1947-
	8	Black ice : a thriller (catalog.)	Thor, Brad.
	9	The third grave (catalog.)	Jackson, Lisa.
	10	Foul play (catalog.)	Woods, Stuart.

Library Operations Activity Report
Page 6

- October 2021 Top 10 NonFiction

	Number	Title	Author
	1	Peril	Woodward, Bob, 1943-
	2	The reckoning : our nation's trauma and finding a way to heal	Trump, Mary L.
	3	I alone can fix it : Donald J. Trump's catastrophic final year	Leonig, Carol.
	4	Killing the mob : the fight against organized crime in America	O'Reilly, Bill.
	5	American Marxism	Levin, Mark R. (Mark Reed), 1957-
	6	Good Housekeeping the best-ever cookie book : 175 tested-'til-perfect recipes for crispy, chewy & ooey-gooey treats	
	7	Trisha's kitchen : easy comfort food for friends and family	Yearwood, Trisha.
	8	Greenlights	McConaughey, Matthew, 1969-
	9	Vanderbilt : the rise and fall of an American dynasty	Cooper, Anderson.
	10	Beat Bobby Flay : conquer the kitchen with 100+ battle-tested recipes	Flay, Bobby.



MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director

FROM: Leo Segura, Acting Library Operations Director

DATE: October 27, 2021

SUBJECT: Security Report, November 2021

This report provides information regarding security and/or safety-related incidents that occurred in District branches from **September 1, 2021 – September 30, 2021**.

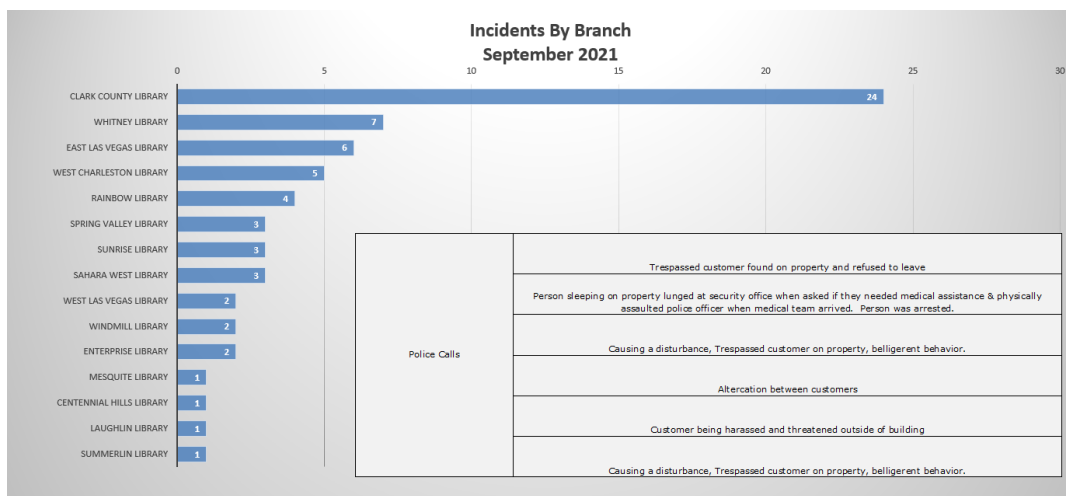
Urban Branches	Incident Reports					Oct-19	Oct-20		
	Branch	Sep-20	Sep-21	Difference	% Change	to Sep-20	to Sep-21	Difference	% Change
	CENTENNIAL HILLS LIBRARY	1	1	0	0.0%	12	19	7	58.3%
	CLARK COUNTY LIBRARY	23	24	1	4.3%	167	235	68	40.7%
	EAST LAS VEGAS LIBRARY	3	6	3	100.0%	32	66	34	106.3%
	ENTERPRISE LIBRARY	1	2	1	100.0%	29	51	22	75.9%
	MEADOWS	0	0	0	0.0%	0	1	1	100.0%
	RAINBOW LIBRARY	3	4	1	33.3%	20	26	6	30.0%
	SAHARA WEST LIBRARY	1	3	2	200.0%	20	50	30	150.0%
	SPRING VALLEY LIBRARY	2	3	1	50.0%	31	43	12	38.7%
	SUMMERLIN	1	1	0	0.0%	8	10	2	25.0%
	SUNRISE LIBRARY	0	3	3	0.0%	11	14	3	27.3%
	WEST CHARLESTON LIBRARY	5	5	0	0.0%	47	53	6	12.8%
	WEST LAS VEGAS LIBRARY	5	2	-3	-60.0%	62	56	-6	-9.7%
	WHITNEY LIBRARY	8	7	-1	-12.5%	70	77	7	10.0%
WINDMILL LIBRARY	0	2	2	0.0%	29	32	3	10.3%	
Urban Total		53	63	10	18.9%	538	733	195	36.2%

Outlying Branches	Incident Reports					Oct-19	Oct-20		
	Branch	Sep-20	Sep-21	Difference	% Change	to Sep-20	to Sep-21	Difference	% Change
	BLUE DIAMOND	0	0	0	0.0%	0	0	0	0.0%
	BUNKERVILLE	0	0	0	0.0%	4	0	-4	-100.0%
	GOODSPRINGS	0	0	0	0.0%	0	0	0	0.0%
	INDIAN SPRINGS	0	0	0	0.0%	1	0	-1	-100.0%
	LAUGHLIN LIBRARY	0	1	1	0.0%	7	8	1	14.3%
	MESQUITE LIBRARY	2	1	-1	-50.0%	19	19	0	0.0%
	MOAPA TOWN	0	0	0	0.0%	2	0	-2	-100.0%
	MOAPA VALLEY	0	0	0	0.0%	1	1	0	0.0%
	MT CHARLESTON	0	0	0	0.0%	0	0	0	0.0%
SANDY VALLEY LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
SEARCHLIGHT	0	0	0	0.0%	0	0	0	0.0%	
Outlying Total		2	2	0	0.0%	34	28	-6	-17.6%
Grand Total		55	65	10	18.2%	572	761	189	33.0%

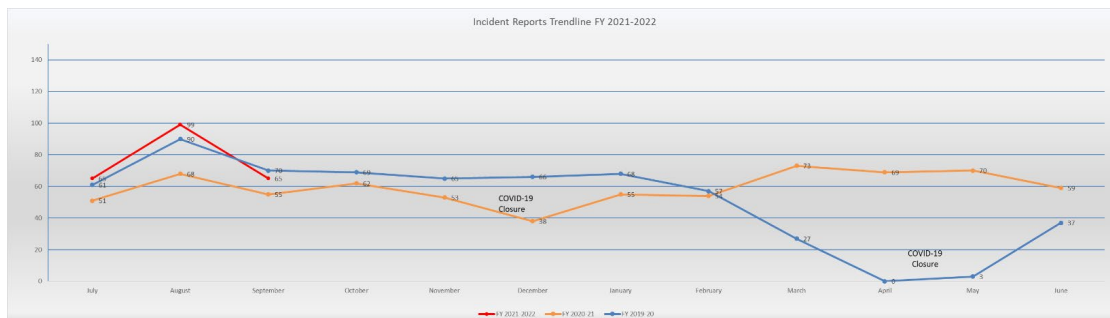
In September 2021, there were **63** incidents, which is an **increase of 19%** from the total in September 2020. During this period, the District recorded **299,376** in-person visits. **This ratio is one incident for every 4,752 visits** or a **9%** increase in frequency from the **August 2020 ratio of one incident for every 5,221 visits**.

Security Report Page 2

Masking issues were cited in thirteen (13) incidents or 20% of September incidents.



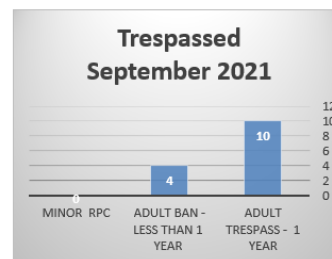
The **Clark County Library** experienced the **highest number of incidents**, in which the branch recorded **24 incidents, 4% more** compared to September 2020. The remaining branches reported between 0-7 incidents and followed standard trendlines which indicate lower incidents from peaks in August.



Incidents typically fall with cooler weather and shorter daylight hours. September followed standard trendlines falling slightly below totals set in pre-pandemic September 2019.

One year trespasses were back at average for a typical month compared to previous years. We average 8-10 1 year trespasses normally and September experienced 10.


Trespass or Banned	Total
ADULT	10
ADULT BAN - LESS THAN 1 YEAR	4
Minor RPC	0



Ten (10) one-year trespasses and four (4) shorter term bans were issued in September 2021 and staff made six (6) calls to law enforcement.

Security Report Page 3

SEPTEMBER 2021 INCIDENTS

39		PATRON DISTURBANCE: PROBLEM PATRON
12		PATRON ILLNESS: PATRON RELATED HEALTH OR MEDICAL EMERGENCY
3		LIBRARY PROPERTY DAMAGE [BROKEN WINDOWS : VANDALISM : GRAFFITI : ETC]
3		PATRON INJURY: NOT STAFF
3		SAFETY [ALARMS : THREATS : PHYSICAL HARM]
2		OTHER
1		No Incident Type
1		THEFT OF CUSTOMER PROPERTY
1		THEFT OF DISTRICT PROPERTY

District branch staff encountered **39** patron disturbances, which accounts for the majority of incident types at 60%. This is an increase of **1.5%** in customer disturbances from September 2020 and **3%** increase from September 2019.

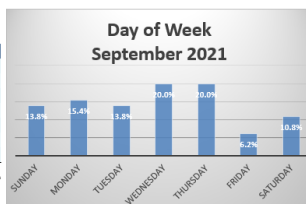
This ratio is one disturbance for every 7,676 visits. The ratio for **August 2020** was **one disturbance for every 8,445** visits an increase of 9%.

Hour	Total	%
8 AM	1	1.5%
9 AM	1	1.5%
10 AM	5	7.7%
11 AM	6	9.2%
12 Noon	9	13.8%
1 PM	7	10.8%
2 PM	10	15.4%
3 PM	13	20.0%
4 PM	4	6.2%
5 PM	3	4.6%
6 PM	4	6.2%
7 PM	1	1.5%
Over night	1	1.5%
Grand Total	65	100.0%



It is important to note, the hour an incident occurs is higher before 6PM because most of our facilities close at 6PM Friday – Sunday with open hours until 8PM Monday – Thursday.

Day of Week	Total	%
Sunday	9	13.8%
Monday	10	15.4%
Tuesday	9	13.8%
Wednesday	13	20.0%
Thursday	13	20.0%
Friday	4	6.2%
Saturday	7	10.8%
Grand Total	65	100.0%



Similarly, Monday through Thursday more incidents because they are open more hours. September Wednesday and Thursday experienced the bulk of the incidents at 40% of total.

...

Monthly Statistics
Year over Year
September 2020 / September 2021

		Circulation				2020	2021			Gatecount				2020	2021		
	Library	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%
Urban Branches	Centennial Hills	36,231	31,938	-4,293	-12%	106,319	104,724	-1,595	-2%	18,740	19,836	1,096	6%	58,387	61,667	3,280	6%
	Clark County	23,578	18,831	-4,747	-20%	68,273	59,912	-8,361	-12%	24,415	31,108	6,693	27%	68,427	93,990	25,563	37%
	Enterprise	22,900	18,682	-4,218	-18%	67,996	56,972	-11,024	-16%	17,317	17,107	-210	-1%	52,237	51,445	-792	-2%
	East Las Vegas	16,678	14,673	-2,005	-12%	49,145	44,175	-4,970	-10%	32,694	40,772	8,078	25%	79,691	125,753	46,062	58%
	Meadows	270	612	342	127%	816	1,427	611	75%	12	1,288	1,276	10633%	12	3,174	3,162	26350%
	Rainbow	27,411	22,381	-5,030	-18%	82,299	72,078	-10,221	-12%	23,853	24,329	476	2%	47,471	74,844	27,373	58%
	Sahara West	38,724	36,220	-2,504	-6%	116,406	117,818	1,412	1%	21,911	24,997	3,086	14%	63,684	79,026	15,342	24%
	Spring Valley	21,508	15,452	-6,056	-28%	63,588	50,110	-13,478	-21%	17,813	20,193	2,380	13%	50,770	58,799	8,029	16%
	Summerlin	21,384	21,417	33	0%	66,279	66,984	705	1%	12,899	13,903	1,004	8%	37,217	44,574	7,357	20%
	Sunrise	19,785	15,144	-4,641	-23%	60,810	49,737	-11,073	-18%	12,819	16,428	3,609	28%	35,524	45,374	9,850	28%
	West Charleston	17,914	15,838	-2,076	-12%	56,040	48,616	-7,424	-13%	13,936	16,589	2,653	19%	43,836	51,627	7,791	18%
	West Las Vegas	6,107	4,293	-1,814	-30%	19,727	14,018	-5,709	-29%	14,449	15,811	1,362	9%	41,159	42,082	923	2%
	Whitney	22,779	17,161	-5,618	-25%	66,177	57,281	-8,896	-13%	32,772	15,947	-16,825	-51%	91,984	50,353	-41,631	-45%
	Windmill	37,629	32,661	-4,968	-13%	113,243	103,402	-9,841	-9%	18,545	17,708	-837	-5%	64,344	57,605	-6,739	-10%
	Urban Totals	312,898	265,303	-47,595	-15%	937,118	847,254	-89,864	-10%	262,175	276,016	13,841	5%	734,743	840,313	105,570	14%
Outlying Branches	Blue Diamond	114	328	214	188%	526	789	263	50%	367	313	-54	-15%	1,166	721	-445	-38%
	Bunkerville	485	261	-224	-46%	1,882	909	-973	-52%	1,128	788	-340	-30%	2,135	2,544	409	19%
	Goodsprings	1,105	487	-618	-56%	2,781	1,855	-926	-33%	293	602	309	105%	1,573	1,491	-82	-5%
	Indian Springs	733	657	-76	-10%	2,458	2,216	-242	-10%	200	1,307	1,107	554%	1,855	4,265	2,410	130%
	Laughlin	6,118	4,627	-1,491	-24%	16,582	14,703	-1,879	-11%	3,876	2,850	-1,026	-26%	11,358	8,687	-2,671	-24%
	Mesquite	9,352	6,962	-2,390	-26%	26,238	23,340	-2,898	-11%	9,011	11,079	2,068	23%	29,005	32,906	3,901	13%
	Moapa Town	472	289	-183	-39%	984	1,023	39	4%	397	311	-86	-22%	1,260	1,056	-204	-16%
	Moapa Valley	4,485	3,925	-560	-12%	12,571	12,638	67	1%	7,578	3,957	-3,621	-48%	21,602	13,825	-7,777	-36%
	Mt. Charleston	591	216	-375	-63%	1,607	834	-773	-48%	633	785	152	24%	1,892	2,433	541	29%
	Sandy Valley	1,081	726	-355	-33%	3,278	2,722	-556	-17%	779	846	67	9%	1,880	2,505	625	33%
	Searchlight	579	314	-265	-46%	1,653	1,000	-653	-40%	708	522	-186	-26%	1,594	1,550	-44	-3%
	Outlying Totals	25,115	18,792	-6,323	-25%	70,560	62,029	-8,531	-12%	24,970	23,360	-1,610	-6%	75,320	71,983	-3,337	-4%
Misc.	Distribution Center	0	0	0	N/A	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	ILL	303	271	-32	-11%	964	901	-63	-7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Metro	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Outreach	2,348	1,325	-1,023	-44%	7,727	5,128	-2,599	-34%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	eMedia	266,514	260,538	-5,976	-2%	819,019	795,830	-23,189	-3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Online Renewals	152,158	200,653	48,495	32%	466,445	594,083	127,638	27%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Misc. Totals	421,323	462,787	41,464	10%	1,294,155	1,395,942	101,787	8%	0	0	0	N/A	0	0	0	N/A
	Grand Totals	759,336	746,882	-12,454	-2%	2,301,833	2,305,225	3,392	0%	287,145	299,376	12,231	4%	810,063	912,296	102,233	13%

Monthly Statistics
Year over Year
September 2020 / September 2021

		New Library Card				2020	2021			PC Internet Sessions				2020	2021		
	Library	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%
Urban Branches	Centennial Hills	308	411	103	33%	983	1,212	229	23%	1,928	1,740	-188	-10%	5,777	5,307	-470	-8%
	Clark County	399	499	100	25%	1,086	1,490	404	37%	5,321	5,655	334	6%	16,264	16,361	97	1%
	Enterprise	230	273	43	19%	719	791	72	10%	1,996	1,697	-299	-15%	5,828	5,352	-476	-8%
	East Las Vegas	404	419	15	4%	1,036	1,535	499	48%	3,708	4,092	384	10%	11,254	12,649	1,395	12%
	Meadows	8	35	27	338%	13	88	75	577%	0	156	156	N/A	0	428	428	N/A
	Rainbow	429	271	-158	-37%	938	918	-20	-2%	2,691	2,703	12	0%	7,779	7,896	117	2%
	Sahara West	1,060	1397	337	32%	2,019	2,262	243	12%	3,007	2,844	-163	-5%	8,905	8,740	-165	-2%
	Spring Valley	182	289	107	59%	920	800	-120	-13%	3,968	3,489	-479	-12%	11,070	10,896	-174	-2%
	Summerlin	116	187	71	61%	508	712	204	40%	844	979	135	16%	2,497	2,950	453	18%
	Sunrise	764	300	-464	-61%	1,195	893	-302	-25%	2,111	2,454	343	16%	5,860	7,219	1,359	23%
	West Charleston	158	173	15	9%	519	591	72	14%	2,289	2,128	-161	-7%	6,605	6,939	334	5%
	West Las Vegas	176	182	6	3%	557	546	-11	-2%	2,377	2,538	161	7%	7,012	7,473	461	7%
	Whitney	256	457	201	79%	1,378	1,050	-328	-24%	2,927	2,565	-362	-12%	8,486	8,007	-479	-6%
	Windmill	350	488	138	39%	1,019	1,473	454	45%	2,469	2,575	106	4%	6,818	7,788	970	14%
	Urban Totals	4,840	5,381	541	11%	12,890	14,361	1,471	11%	35,636	35,615	-21	0%	104,155	108,005	3,850	4%
Outlying Branches	Blue Diamond	2	2	0	N/A	8	7	-1	-13%	14	9	-5	-36%	40	47	7	18%
	Bunkerville	2	1	-1	N/A	15	8	-7	-47%	20	17	-3	-15%	69	68	-1	-1%
	Goodsprings	1	1	0	0%	25	3	-22	-88%	8	40	32	400%	48	120	72	150%
	Indian Springs	3	2	-1	-33%	12	29	17	142%	55	74	19	35%	127	252	125	98%
	Laughlin	36	45	9	25%	187	133	-54	-29%	859	665	-194	-23%	2,438	1,976	-462	-19%
	Mesquite	82	71	-11	-13%	307	1,034	727	237%	1,014	989	-25	-2%	2,762	3,098	336	12%
	Moapa Town	0	1	1	N/A	6	4	-2	-33%	42	30	-12	-29%	94	124	30	32%
	Moapa Valley	8	19	11	138%	43	59	16	37%	145	177	32	22%	419	647	228	54%
	Mt. Charleston	6	4	-2	-33%	15	5	-10	-67%	21	11	-10	-48%	40	49	9	23%
	Sandy Valley	3	2	-1	-33%	9	10	1	11%	41	50	9	22%	105	165	60	57%
	Searchlight	0	1	1	N/A	6	5	-1	-17%	8	34	26	325%	16	91	75	469%
	Outlying Totals	143	149	6	4%	633	1,297	664	105%	2,227	2,096	-131	-6%	6,158	6,637	479	8%
Misc.	ALP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	21	79	58	276%	53	154	101	191%
	Outreach	149	20	-129	-87%	1,161	165	-996	-86%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Online Registration	1,160	1,046	-114	-10%	3,362	2,986	-376	-11%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	WiFi	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	57,839	52,880	-4,959	-9%	150,872	146,656	-4,216	-3%
	Misc. Totals	1,309	1,066	-243	-19%	4,523	3,151	-1,372	-30%	57,860	52,959	-4,901	-8%	150,925	146,810	-4,115	-3%
Grand Totals		6,292	6,596	304	5%	18,046	18,809	763	4%	95,723	90,670	-5,053	-5%	261,238	261,452	214	0%

ITEM VI.A.2.a.



MEMORANDUM

TO: Board of Trustees Through Kelvin Watson, Executive Director
FROM: Betsy Ward, Branding and Marketing Director
DATE: November 10, 2021
SUBJECT: Branding and Marketing Activity Report, November 2021

This memorandum reports on the Branding and Marketing Department's (BAM) activities and project updates for the month of October 2021 and analytics compiled from the period of September 1-30, 2021.

Powerful Platforms

TeenTober 2021 PROMOTION

- **BAM** worked the Youth Services department to create promotional material for the 2021 TeenTober program, which ran across all Library District branches from October 1-31. This event combined Teen Read Week and Teen Tech Week into a month-long program of creative fun, focusing on creativity, STEAM learning, diversity, school success, and helping teens navigate the current world climate in a healthy way.
- Graphic Designer **Cierra Pedro**'s creative campaign was inspired by the Youth Services theme "Strange & Unusual." She worked with Branding & Marketing Director **Betsy Ward** to obtain feedback on the campaign from Community Engagement Director **Matt McNally** and Youth Services Manager **Shana Harrington**.
- Senior Digital Projects Associate **Paula Loop** worked with **Betsy Ward** and **Shana Harrington** to create a new blog post that featured events & programs, as well as fun photos, new staff lists, and more. The blog post can be viewed, [HERE](#).
- The TeenTober promotion was featured on the hero banner of the homepage and added to the relevant audience browse pages. Social media posts were scheduled throughout the month which linked back to the blog post.
- The blog post went live on September 30 and through October 26 has compiled **3,816 unique Pageviews**, with an **Average Dwell time of 1 min 30 sec**.

30 Sep 2021

Categories
[Teens](#)

More Posts

TeenTober '21 »
Sep 30, 2021

Introducing Axis 360: The New Way to Access Our Digital Kids & Teens Collection! »
Sep 27, 2021


Escape Room at West Charleston Library »
Sep 16, 2021

#GetCarded with the 2021 National Teacher of the Year »
Sep 7, 2021

Literally: Fiction or Non-Fiction? Both Are Fabulous Reads for Summer Days »
Jul 2, 2021

TeenTober '21

by Paula September 30, 2021 ([Edit](#))




A Month-Long Teen Lollapalooza!

TeenTober is back by popular demand! We folded Teen Read Week and Teen Tech Week into one, big, month-long marvel of creepy, cool fun for teens.

This year we are celebrating with "Strange & Unusual" events at our libraries and hair-raising reading recommendations galore. Check out our lists below ... and did we mention that everything is FREE!?

- Our libraries will host one or more in-branch programs and/or Take & Make Kits.
- Each program will focus on creativity, STEAM, diversity, school success, and helping teens navigate the current world climate in a healthy way.
- All programs will be super safe, following current state restrictions on large events, social-distancing guidelines, and masks will be required for entry.

Share your TeenTober experiences with us by posting to Instagram, Twitter, or Facebook and tag us @LVCCLD and use #TeenTober!



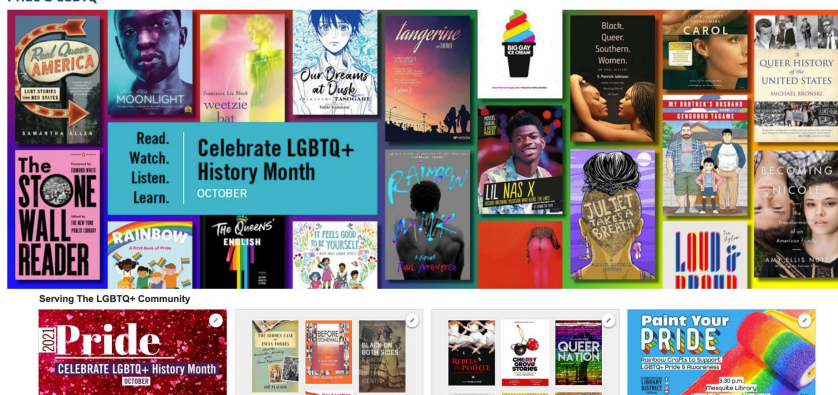
Teen October Events

Here's just a sample! [For all TeenTober events click here.](#)

CELEBRATING LGBTQ+ HISTORY MONTH (OCTOBER 1-30)

- In honor of National LGBTQ+ History Month in October, **BAM** updated the LGBTQ+ audience browse page on LVCCLD.org to spotlight the Library District's free resources & services, new staff lists that celebrate the history of the LGBTQ+ community, local & national resources, and more. The LGBTQ+ audience browse page can be viewed, [HERE](#).
- BAM created new artwork to promote LGBTQ+ History Month, incorporating creative input from Head of Collections & Bibliographic Services **Rebecca Colbert** and Electronic Resources Manager **Jocelyn Bates**.
- The new promotional graphic was added to the website homepage spinner, which linked back to the LGBTQ+ audience page. Content cards were added to the relevant audience browse pages to help increase the awareness and social media posts were throughout October and linked back to the LGBTQ+ browse page.

Pride & LGBTQ+



INTRODUCING AXIS 360: A NEW WAY TO VIEW OUR DIGITAL KIDS & TEENS COLLECTION

- As part of the Library District's new partnership with the Clark County School District (CCSD), Axis 360 has been introduced to provide students with library access directly through the school district's portal. **Paula Loop** worked with **Betsy Ward, Rebecca Colbert** and **Jocelyn Bates** to create a new blog post on LVCCLD.org, which details the Library District moving its kids and teens ebooks and audiobooks from OverDrive to Axis 360.
- The blog post went live on September 27 and was added to the website homepage and pertinent audience browse pages to educate users about this change ahead of the migration in October. You can view the blog post, [HERE](#).
- Through October 26, this blog post has generated **546 unique Pageviews**, with an **Average Dwell Time of 4 minutes and 15 seconds**.
- Social media posts were scheduled throughout the month and linked back to the Axis 360 blog post.
- BAM will be doing a larger public awareness campaign ahead of the planned January 2022 launch in partnership with CCSD

27 Sep
2021

Categories

[Downloadable Audiobook](#)[eBook](#)

More Posts

[TeenTober '21 »](#)

Sep 30, 2021

[Introducing Axis 360: The New Way to Access Our Digital Kids & Teens Collection! »](#)

Sep 27, 2021

[Escape Room at West Charleston Library »](#)

Sep 10, 2021

[#GetCarded with the 2021 National Teacher of the Year »](#)

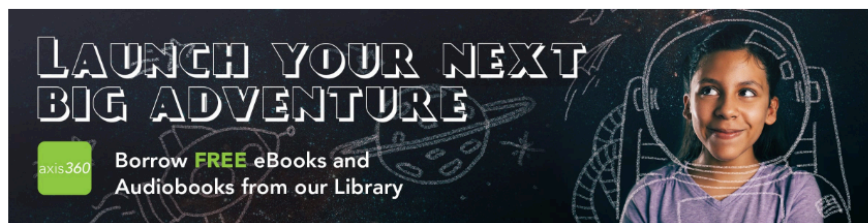
Sep 7, 2021

[Literally: Fiction or Non-Fiction? Both Are Fabulous Reads for Summer Days »](#)

Jul 2, 2021

Introducing Axis 360: The New Way to Access Our Digital Kids & Teens Collection!

by Paula September 27, 2021



[Axis 360](#) is a new online destination for kids & teens ebooks and audiobooks! They will find great reads, including the latest, popular fiction and nonfiction. The platform replaces the OverDrive Libby app for accessing kids & teens titles. Just download the easy-to-use Axis 360 app for iOS, Android, and Kindle devices and start browsing and checking out today.

What Does This Mean For The Kids & Teens Digital Collection?

Our kids & teens digital ebooks and audiobooks will move from the Library District's OverDrive catalog & Libby app to the new online platform called Axis 360:

- **October 1, 2021** – Kids & teens ebooks will move to the Axis 360 website and app, and you can begin enjoying these materials.
- **October 15, 2021** – Kids & teens audiobooks will make the same move, and the transition will be complete.
- **Always** – The Library District's kids & teens ebooks and audiobooks are always available to find on our website at LVCCCLD.org.

Additionally, with this transition, The Las Vegas-Clark County Library District and [Clark County School District](#) will embark on an Axis 360 Community Share program in January 2022. This collaborative partnership provides seamless access to kids & teens titles for students provided by both organizations through Destiny Discover.

What About Adult Titles?

This transition will only affect digital titles for kids & teens. It does not affect our adult collection, which will remain available through OverDrive and the Libby app.

What Else Do I Need To Know?

As this is a new platform, some things will not transfer from the OverDrive catalog or Libby app, such as your current holds and wish lists for kids & teens titles.

We apologize for this inconvenience and are adding extra copies, so that wait times won't be long on even the most popular titles. Please make note of your wish list and holds in Overdrive now and then starting October 1, 2021, you can start using Axis 360 to create your ebook holds and wish lists, and audiobooks will be available starting October 15, 2021.

NEW RESOURCES PAGE FOR CHILDHOOD EDUCATORS

- **Paula Loop** worked with **Betsy Ward**, **Matt McNally**, **Shana Harrington**, and Outreach Services Manager **Glenda Billingsley** to compile a new audience landing page that provides learning resources for families and caregivers of children from babies to age 5.
- The page went live on October 12 and was added to the website main menu, homepage, and audience browse pages for increased discoverability. You can view the blog post, [HERE](#).
- Through October 26, this blog post has generated **203 unique Pageviews**, with an **Average Dwell Time of 3 minutes and 32 seconds**.
- Social media posts were scheduled and linked back to the landing page.

**NEW HOMEWORK HELP PAGE**

- **Paula Loop** worked with **Betsy Ward**, and Library Operations Director **Leo Segura** to create a new landing page on LVCCLD.org that provides an overview of the Library District's homework help options, including the dedicated Homework Help Centers, the Teachers in Libraries program through the Library District Foundation, and a listing of online learning tools for school success.
- The Homework Help landing page went live on October 6 and was added to the website main menu, homepage, and relevant audience browse pages to increase awareness. You can view the Homework Help page, [HERE](#).
- Through October 26, this landing page has generated **186 unique Pageviews**, with an **Average Dwell Time of 1 minute and 7 seconds**.
- Social media posts were scheduled throughout the month and linked back to the landing page.

Tools for School Success

Teachers in Libraries

Online Resources

Limitless Learning

AR Reading Lists

AR Book Finder


Events for Kids

Events for Teens

Teen Tech Labs

Teens Work!

Homework Help at the Library



The Library District offers **Homework Help Centers** to help students achieve success! Within these dedicated spaces, students will find laptops, free printing, extended time to complete homework and much more. Library District staff are also on hand to provide assistance. [Click here to download our printable flyer.](#)

Please call your neighborhood library for hours and availability.

Centennial Hills Library

East Las Vegas Library

Mesquite Library

Rainbow Library

Sunrise Library

West Las Vegas Library

Teachers in Libraries



The [Library Foundation](#) is excited to share that our Teacher Tutors are back in the libraries to help with kids and teens

Powerful Partnerships

VEGAS GOLDEN KNIGHTS PARTNERSHIP REMAINS STRONG

- **Betsy Ward** worked closely with Vegas Golden Knights Director of Marketing & Brand **Carley Sisolak** to restart this invaluable partnership post-pandemic. The **BAM** team is excited to announce that this year's partnership will include expanded opportunities!
- The Library District's Vegas Golden Knights Collectible Player Bookmarks are back for the 2021-2022 season, and remain extremely popular with the public. They represent dynamic touchpoints for BAM and the Outreach Department to promote the Library District to people who might not have the library on their radar.
- **Betsy Ward** and **Cierra Pedro** worked with **Carley Sisolak** on the updated bookmark design and once again, there will be a series of five players. The first will feature star defenseman **Shea Theodore**, along with his favorite movies, music, and books from our catalog on the back of the bookmark. This bookmark will be available beginning in November 2021 at City National Arena and all Library District branches.
- The Library District Outreach Department and BAM members will also have a booth at several Vegas Golden Knights pre-game events on the plaza at T-Mobile Arena. The first game will be November 9 against Seattle Kraken.

Branding and Marketing Report
Page 7

- In addition, for the first time, the Vegas Golden Knights have provided us with a “Take the #GetCarded Challenge” video clip featuring VGK players! The video features Right Wing & Captain Mark Stone and Defenseman Alex Pietrangelo. This will be launched to the public along with the return of the bookmarks. You can view it here for a limited time: <https://www.dropbox.com/s/18v8rqvg3i6vzyg/Library%20Cards.mp4?dl=0>
- **Cierra Pedro** and **Paula Loop** worked with **Betsy Ward** and **Carley Sisolak** to conduct an exclusive photo shoot at the Clark County Library with Vegas Golden Knights Mascot Chance the Gila Monster on October 26. These photos will be used for upcoming BAM promotional materials for print, web, and social media. Below are two examples and the first bookmark.



Powerful Platforms

MONTHLY HIGHLIGHTS eNEWSLETTER TO LIBRARY CARDHOLDERS

- **BAM** continues to produce twice-monthly Library Highlights eNewsletters to promote priority District-wide programs, upcoming PVS & YS events & classes, local partnerships, and online resources.
- Topics in October included:
 - **SUBJECT TITLE: Celebrate Hispanic Heritage Month**
 - This edition of Highlights shared Hispanic Heritage Month books, movies, and music; Hispanic and Latinx Staff Lists; RTC Campaign; Axis 360; NVigate Childrens’ Art Contest for which Executive Director **Kelvin Watson** will serve as a judge; University of Nevada, Reno Extension’s Healthy Kids Festival; performances by the bi-lingual musical duo 123 Andrés; Summerlin Library’s Outdoor Fall Festival; Teen animeFEST; A Celebration of Female Composers; ¡Viva el Mariachi!, Banff Mountain Film Festival World Tour; Sahba Motabelli Persian Duo Concert; and The Ultimate Measure of a Man Speaker Series.

- Sent out on Tuesday, September 28
 - This eNewsletter can be viewed [HERE](#).
 - **72,123 unique opens with a 21.91% open rate**
 - **2,599 unique clicks generated**
 - **Sent to 329,505 unique emails**
 - **324 unsubscribes**
 - **329,181 subscribers after send**
 - **Total subscribers declined -.09%**
- **SUBJECT TITLE: Celebrate TeenTober ~ Strange & Unusual! + LGBTQ+ History Month + Las Vegas Book Festival + Hispanic Heritage Month + More!**
 - This edition of Highlights included a final call-to-action to check out the Library District's TeenTober promotion with a listing of upcoming events & programs; 13 YA Reads of Halloween from the teens at the Best Buy Teen Tech Center at Clark County Library; Ready For K learning resources on the new website landing page that was created for families, caregivers, and early childhood educators; the Passport Fair at Windmill Library; celebrating the one-year anniversary of the Employ NV Business Hub at Sahara West Library; the return of the Vegas Valley Comic Book Festival at Clark County Library; must-see events & entertainment at the Library District as selected by PVS & YS; and a call-to-action to donate to the Library District Foundation.
 - This eNewsletter can be viewed [HERE](#).
 - Sent out on Thursday, October 7, 2021
 - **78,715 unique opens with a 24% open rate**
 - **2,902 unique clicks generated**
 - **Sent to 328,845 unique emails**
 - **381 unsubscribes**
 - **328,464 subscribers after send**
 - **Total subscribers declined -.09%**
- **SUBJECT TITLE: Chilling TeenTober + Comic Book Fest + Ready For K Resources + Passport Sign-Ups**
 - This edition of Highlights included TeenTober overview with a listing of upcoming events & programs, LGBTQ+ History Month and the Library District's free events & programs, new reading lists, history resources, the 2021 Las Vegas Book Festival details, Hispanic Heritage Month resources, RTC Commuter Campaign, Nevada State Treasurer's NVigate Art Contest, must-see events & entertainment at the Library District as selected by PVS & YS, and a call-to-action to donate to the Library District Foundation.
 - This eNewsletter can be viewed [HERE](#).
 - Will be sent out the week of October 25
 - Analytics to be included in December Board Report.

GOOGLE ADWORDS GRANT UPDATE

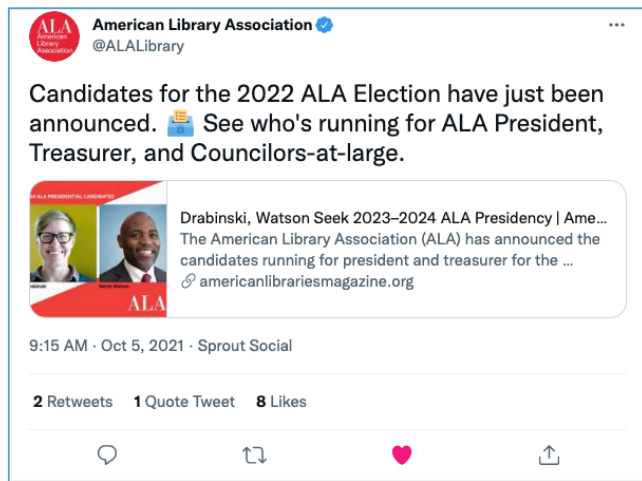
- **Google AdWords** is **Google's** online advertising platform in which advertisers bid on popular keywords & search phrases, in order for their clickable text-based ads to appear in **Google's** search results. The Foundation and the Library District have received a grant from Google for up to \$10,000 per month in Google Adwords credits.
- Nonprofit Megaphone is the Library District's agency of record that works with Google to manage our monthly grant and helps us to optimize designated "keywords" that are selected from Library District and Foundation priorities promoted on LVCCLD.org.

Branding and Marketing Report
Page 9

- These monthly Google Grant campaigns help to increase our overall Google SEO and drives more qualified traffic to our website. When people conduct relevant searches on Google that incorporate our designated "keywords," the Google AdWords campaign entices them to click on Library District search results, thereby increasing the opportunity for discovery of our programs and services.
- The Google Studio Data Report updates in real-time for all our current Google Grant Google AdWords campaigns and can be viewed [HERE](#).
- Conversation tracking for priority Google AdWords campaigns (September 1-30):
 - Set a new record for a total number of monthly Google Grant ad clicks with 4,109
 - Recorded our second highest overall monthly Google Grant spend to date totaling \$7,574, which means that Google is continuing to prioritize our keyword bids and serving up more relevant Google Ads
 - 54 successful Instant eCard applications submitted from clicking on an ad
 - 30 people found a LVCCLD.org landing page when searching Google for keywords "homework help," "tutoring," and "SAT/ACT test prep help"
 - 24 people found our 2021 TeenTober blog post which details the Library District's free events & programs, staff lists, and more
 - 15 calls to branches from clicking on an ad
 - 4 people entered the #GetCardedChallenge giveaway

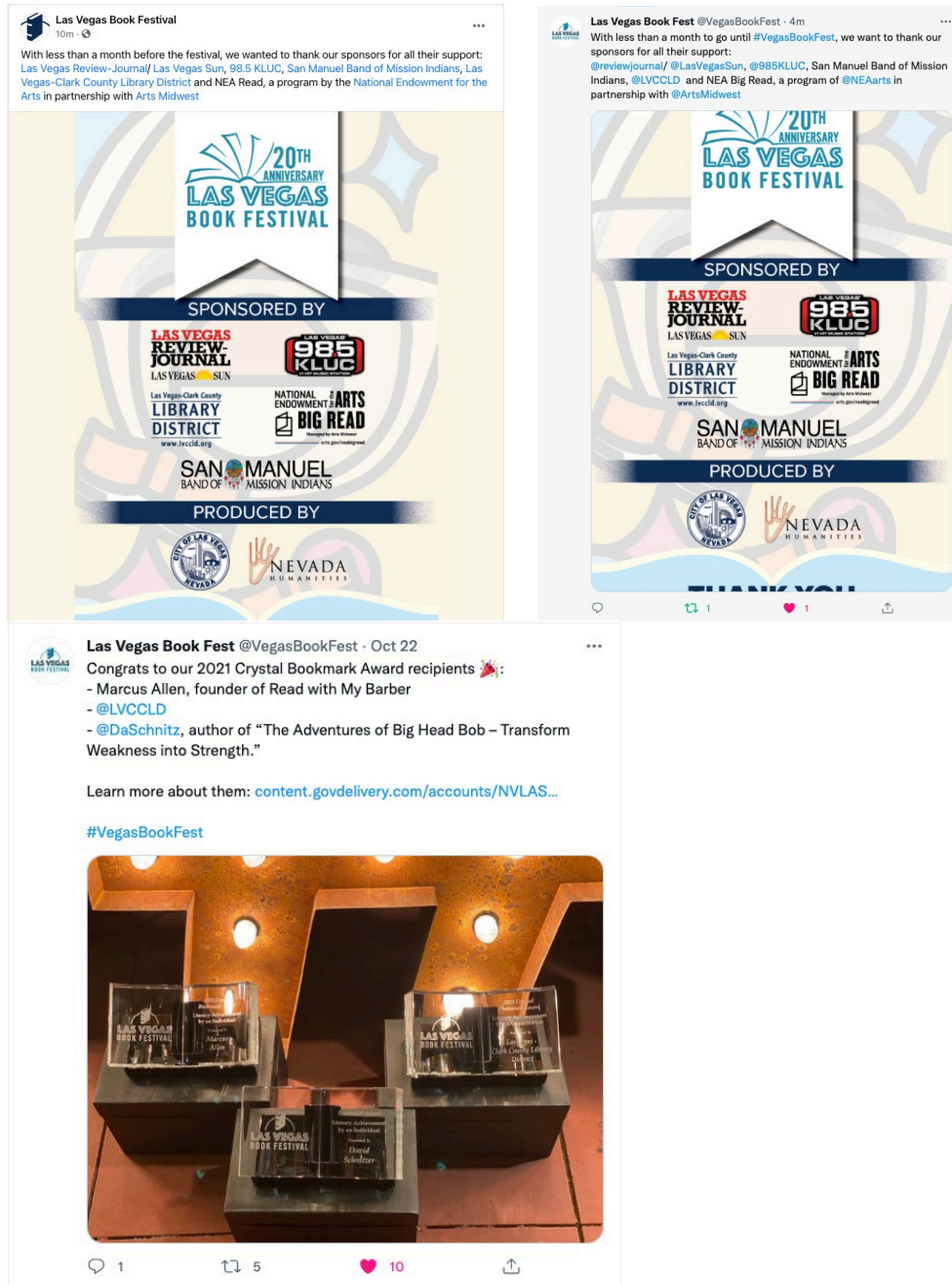
SOCIAL MEDIA HIGHLIGHTS

- **BAM** received social media support from **American Library Association** and **Clark County Commissioner Tick Segerblom** about the announcement that **Kelvin Watson** is running for ALA President.



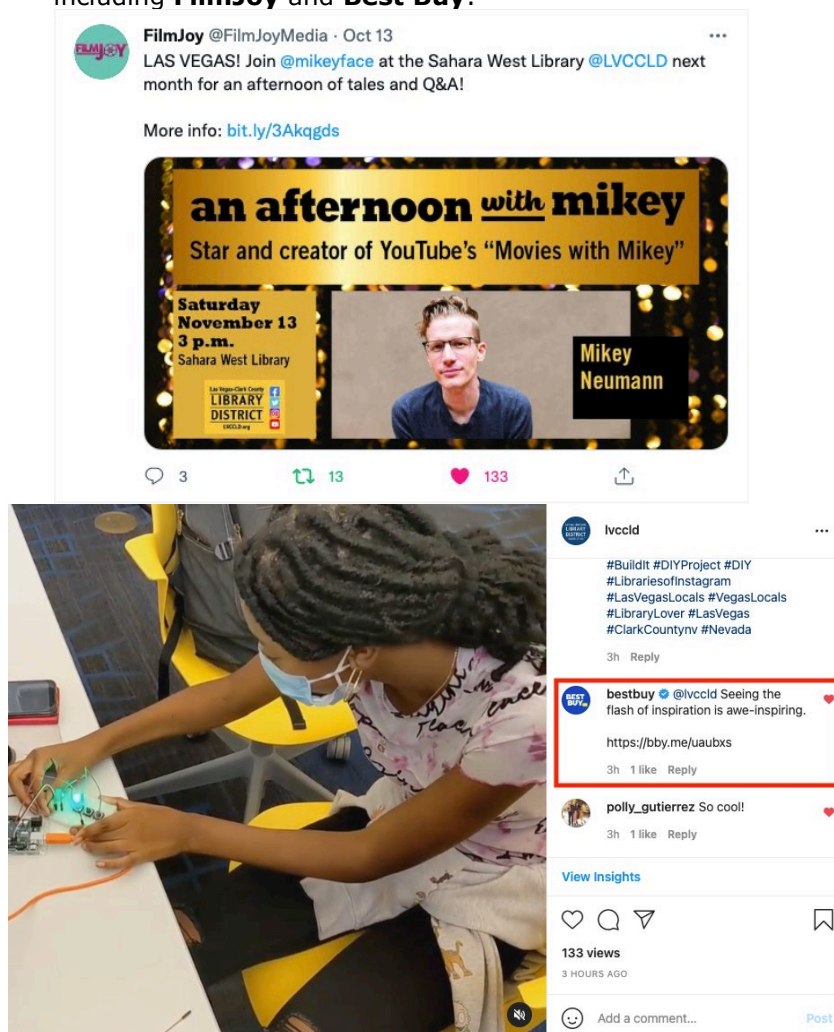
Branding and Marketing Report
Page 11

- The **Las Vegas Book Festival** included the Library District in some of their promotional social media posts, and the Library District was honored with the 2021 Crystal Bookmark Award for an Organization.



Branding and Marketing Report
Page 12

- We received some great social media mentions from Library District programming partners, including **FilmJoy** and **Best Buy**:



Branding and Marketing Report
Page 13

- **CCSD Faces** promoted the Library District Foundation's Teachers In Libraries program and shared the 2021-2022 tutoring schedule.

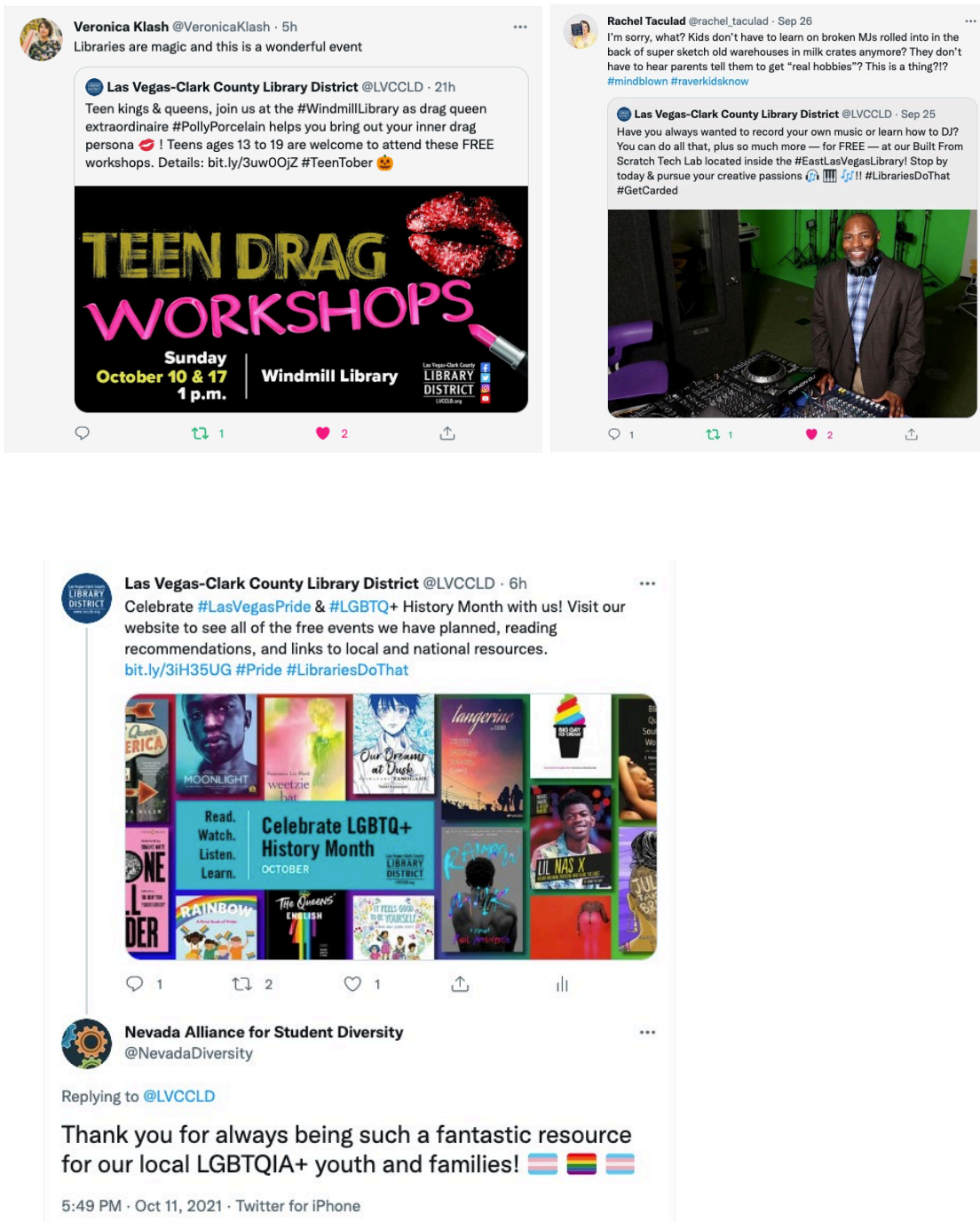


- **RTC** continued to promote the availability of the Library District's digital collection to its followers.



- We also received some nice user-generated posts this month about our Teen Drag Workshops, free DJ Labs, Teen animeFest, and LGBTQ+ resources.

Branding and Marketing Report
Page 14





LIBRARY DISTRICT'S TOP POSTS (SEPTEMBER 2021)

- **Facebook:**

- BAM's continued our partnership with 2021 National Teacher of the Year **Juliana Urtubey**, who is a huge supporter of the Library District. BAM shared on Facebook our new blog post with **Juliana**, which included reading recommendations and a special video message to celebrate Library Card Sign-Up Month. This was our top-performing Facebook post in September.
- This post received **1,196 organic impressions**, **146 user engagements** (all positive) and **12 shares** which helps to increase the total reach.



- **Twitter:**

- **BAM's** top Twitter post in September was also our Tweet sharing the new blog post featuring National Teacher of the Year **Juliana Urtubey**. This generated **3,358 organic impressions, 99 user engagements, 9 Retweets, 83 likes, and 65 link clicks back to the blog post on LVCCLD.org.**
- This month's top Tweet shows the power of working with influential partners, who are active on their own social media channels and can tag the Library District to help promote our upcoming events and programs and to increase our reach to people who do not currently follow us.



- **Instagram:**

- The Library District's most popular post on Instagram was a photo to celebrate Library Card Sign-Up Month featuring Jeopardy legend and Las Vegas resident **James Holzhauer**, which generated **3,221 organic impressions & 258 total user engagements (all positive).**
- We are continuing to see higher user engagement on this social media platform when organic photos like this are shared, as opposed to designed promotional images.



**ANALYTICS FOR WEB & SOCIAL MEDIA –
SEPTEMBER 2021 + 30 DAY COMPARISON + YEAR-OVER-YEAR****LVCCLD Facebook**

	Fans	Impressions	Post Engagements	Link Clicks
September 2021 Statistics	13,237	1,052,508	10,805	5,211
% Gain from Last Month	+1%	+353%	+49%	+336%
% Gain from September 2020	+4%	+473%	+109%	+1246%
% Gain from September 2019	+13%	+51%	+450%	+1696%

Notes: Our key analytics were all up due to September's Library Card Sign-Up Month promotion, which included a #GetCardedChallenge dedicated digital advertising campaign on Facebook and Instagram. We were especially encouraged to see the large increase in post link clicks which drive more qualified traffic back to our website, with the dedicated Facebook advertising campaign taking users directly to the LVCCLD.org/GetCardedGiveaway landing page.

LVCCLD Twitter

	Followers	User Engagements	Organic Impressions	Link Clicks
September 2021 Statistics	3,776	2,697	146,984	197
% Gain from Last Month	+1%	+37%	-40%	+15%
% Gain from September 2020	+9%	+24%	+12%	-14%
% Gain from September 2019	+30%	+66%	+120%	+26%

Notes: Our analytics on this platform were up from last month, with the exception of total user engagement. We were encouraged to see more links clicks during our Library Card Sign-Up Month promotion, which lead back to landing pages on LVCCLD.org. On this social media platform, we continue to share links to priority landing pages across LVCCLD.org, local and national resources, spotlight partnerships, as well as share timely staff lists created by the Library District's website content committee.

Branding and Marketing Report
Page 18**LVCCLD Instagram**

	Followers	User Engagement	Impressions	Total Likes	Total Comments
September 2021 Statistics	4,662	2,808	147,296	2,456	183
% Gain from Last Month	+2%	+93%	+17%	+92%	+62%
% Gain from September 2020	+30%	+81%	+200%	+71%	+346%
% Gain from September 2019	+103%	+48%	+181%	+41%	+336%

Notes: Instagram has continued to be our fastest-growing social media platform month-over-month. All of our key analytics were up from last month due to the launch of our Library Card Sign-Up Month promotion, which included a dedicated digital advertising campaign on Facebook and Instagram. BAM is looking forward to utilizing our IGTV feed again for sharing longer-form video content such as online storytimes, STEAM programming, and "live" performances with programming partners, which will further help increase our monthly user engagement on this social media platform.

YouTube

	Channel Subscribers	Total Impressions	Total Channel Watch Time	Average View Duration
September 2021 Statistics	1,066	13,700	20.4 hrs	2 min 5 sec
% Gain from Last Month	+1%	-21%	-4%	+52%
% Gain from September 2020	+23%	-80%	-81%	+19%
% Gain from September 2019	N/A	N/A	N/A	N/A

Notes: We continue to make gains in new subscribers month-over-month and we also increased our average view duration. The additions of the #GetCarded National Teacher of the Year video, as well as the addition of the monthly Board Meeting videos helped to keep our channel watch time and views up in September. Our year-over-year analytics are significantly down because we have not been able to post any new virtual programming content since July 2020. We remain confident that our monthly analytics will increase once virtual programming resumes and we can start sharing new content consistently as YouTube's algorithm prioritizes fresh content.

Website Analytics — External Users (Outside of the Library District)

	Unique Visitors	Homepage Views	Total User Sessions	Average User Sessions	Average Dwell Time
September 2021 Statistics	95,13	168,890	228,800	2.41	3 min 58 sec
% Gain from Last Month	+1%	-4%	-2%	-3%	- 7 seconds
% Gain from FY 20-21	N/A	N/A	N/A	N/A	N/A
% Gain from FY 19-20	N/A	N/A	N/A	N/A	N/A

Notes: Total visitors to the website were up over the last month, but we did see dips in the total number of homepage views, user sessions, average number of user sessions, along with the average dwell time across the website.

Per Chair Wilson's instruction, BAM is now reporting on external analytics to better reflect BAM's marketing efforts to reach people outside of our 25 branches. We will continue to report external + internal analytics for priority Library District programming & priority landing pages. These special landing pages round up our offerings on a specific topic, and can be used by staff to spotlight our offerings to customers. They include Limitless Learning, Business & Career Success, Homework Help, Tools For School Success, Ready for Kindergarten, All Things British, Teens Work!, Vegas Golden Knights library card landing page (featuring players' favorite book, movies, and music), Las Vegas Lights FC library card landing page (featuring soccer titles in English and Spanish), and more.

Please note that BAM is unable to provide previous FY analytics as they reflect a systemwide security change to Google's provided analytics. This period also contains skewed data during the COVID-19 pandemic when the Library District was closed for extended periods of time and more residents were at home. BAM will be using the current FY reporting as the new website analytics baseline moving forward.

ITEM VI.A.2.b.



MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director
FROM: Matt McNally, Community Engagement Director
DATE: October 26, 2021
SUBJECT: Community Engagement Report, November 2021

This report provides an overview of District-wide Community Engagement initiatives including adult literacy services, art gallery services, outreach services, adult programming and venues services, and youth programming services. This report covers a one-month period from **September 1, 2021 – September 30, 2021**.

POWERFUL PEOPLE

- Represented the Library District at the opening of the new Workforce Connections One-Stop Career Center at the Historic Westside Campus. Mayor Goodman, Councilman Crear, Councilwoman Diaz, Commissioner McCurdy, and Nevada Assemblywoman Summers-Armstrong each participated in the event.
- City of Las Vegas Director of Community Services Kathi Thomas-Gibson presented *Understanding Homelessness and the Government Services Available to those Living Unsheltered* at the Clark County Library.
- East Las Vegas and West Las Vegas library staff scheduled and coordinated details with Governor Sisolak's office to host town hall meetings between the Governor and the public in October.
- Met with UNLV Tech Trekker professors and graduate students to bring additional STEAM training for Youth Services staff to the annual Youth Services Summit scheduled in December.
- Met with Brooklyn-based fabric-installation artist Amanda Browder, and UNLV artist and professor Chad Scott regarding proposed art exhibits.
- Engaged with Nevada State College President Dr. DeRionne Pollard and Nevada State College staff while providing a tour of the East Las Vegas Library.
- Participated in the Library District's Diversity Equity, Inclusion, and Accessibility (DEIA) committee meeting.
- Joined Kelvin Watson to meet with Community Liaisons Jennifer Damico and Meggan Holzer from Commissioner Miller's Office.

POWERFUL PLACES

- Purchased capital equipment sound console upgrades for the West Charleston Library and Whitney Library performing arts centers. Staff anticipates that order arrival and installation will occur in November.

Community Engagement Report
Page 2

- Developed a five-year venue and equipment replacement plan. The plan will help guide staff during the annual budgeting process to propose future capital improvement projects in the Library District's meeting rooms and performing arts centers.
- Attended art gallery receptions and artist performances at the Clark County Government Center Rotunda, Savidan Gallery, Barrick Museum of Art, and Rogers Art Loft.
- Prepared for West Las Vegas Library to host the city of Las Vegas African American History Trivia Challenge in February.

POWERFUL PARTNERSHIPS

- Partnered with Congressman Horsford and Congressman Jeffries as part of the *Mass Liberation Project* to host a roundtable discussion with Southern Nevadan youth between the ages of 18-24. This event allowed representatives to hear from youth regarding criminal justice reform, ways to address existing needs, and understand service gaps in communities across the country.
- 8,560 Covid-19 tests were administered in the first month of partnership with Southern Nevada Health District at six library locations: Enterprise*, Sahara West*, Sunrise, West Las Vegas, Whitney, and Windmill* libraries.
*Service was expanded at these locations due to popularity in October.
- Broadway in the H.O.O.D. presented *Annie!* at the West Las Vegas Library.
- Coordinated with the Las Vegas Metro Chamber of Commerce Foundation to host Leadership Las Vegas History and the Arts Day at the East Las Vegas Library. Trustee Kate Turner-Whitely chaired the event on October 15.
- Secured two sections of the National AIDS Memorial Quilt to display at the West Charleston Library from November 22 to December 12.
- Began providing Adult Education/Title II services at the comprehensive One-Stop on West Charleston Blvd., Monday through Thursday from 1pm to 4pm.
- Partnered with Desert Research Institute to distribute 600 STEM kits to youth at all 25 Library District branches.
- Hosted the Inside Out Project at East Las Vegas Library. The installation project highlighted the diversity of the area by photographing members of the community and then pasting poster-size portraits of them onto the building's façade. U.S. Representatives Dina Titus and Steven Horsford participated among the art installation participants.
- Partnered with Regional Transportation Commission of Southern Nevada to implement a commuter campaign giving bus riders immediate access to Library District e-resources through the Libby app. After the first month of implementation, 2,964 digital access uses were recorded.
- Engaged with College of Southern Nevada to host CPR/First Aid classes and IET (Integrated Education & Training) classes at the East Las Vegas Library. Development of these classes are still underway and are being planned for implementation over the next few months.
- Conversated with local restaurants to host a regular occurring *Get Lit* book club program that would give participants the opportunity to discuss a selected book while enjoying a signature cocktail. The program is still in development by staff.
- Addressed grant requirements with Three Square Food Bank to continue the *Kid's Café Meet Up & Eat Up* program. Staff addressed concerns to continue providing after school meal services while meeting USDA guidelines and compliance with the Library District's Patron Privacy Policy.

Community Engagement Report
Page 3

- Engaged with CCSD staff to activate Follett's community share program. This partnership will provide over 50,000 additional e-resources to students through Follett Destiny and Destiny Discover.

POWERFUL PLATFORMS

- Updated Library District food and drink staff guidelines during programming and venue usage.
- Ordered and distributed Teentober t-shirts to Library District staff to help promote the month-long initiative.
- Summerlin Fall Festival and the Library District art galleries were nominated for a 2021 Best of Las Vegas award.
- Coordinated with Information Technology and the Branding and Marketing departments to create procedures for streaming Board of Trustees meetings on YouTube Live using the Zoom conferencing platform.
- The Library District's Youth Services Manager presented to Nevada library representatives statewide on using Beanstack for reading challenges.
- Distributed new RTC bus route maps to all urban libraries. Different routes became effective beginning August 8.
- Participated in a vendor demonstration from Oasis.net for curriculum that staff can use to advance digital literacy programs.
- Concluded staff training with PIMA Medical Institute which gave staff insight on how to better serve customers with sensory needs. Three program templates were also developed for staff to draw from to incorporate in to future programming.
- Completed a written summary of the After Action Review for the Summer Challenge program.
- Engaged in a contract with Biblioboard to hold additional staff training in December.

HIGHLIGHTED EVENTS IN SEPTEMBER

Inside Out Project
East Las Vegas Library



Outreach Event with RTCSN
Las Vegas Lights Tailgate Event



Community Engagement Report
Page 4

*Roundtable Discussion
West Las Vegas Library*



*Outreach Event
Vegas PBS/Downtown Summerlin*



*Workforce Connections OSCC Opening
Historic Westside Campus*



*RTC Commuter Campaign Media Event
East Las Vegas Library*



*Museum Tour with Jonathan Ullman
Mob Museum*



*An Evening with Amira Belly Dancing
Whitney Library*



Community Engagement Report
Page 5

*Annie
West Las Vegas Library*



*NV Watercolor
West Charleston Library*



*Show me the Candy
Whitney Library*



*Romanov Stage Play
Summerlin Library*



*9/11 Poster Exhibit
Clark County Library*



*UNLV Latin Jazz Concert
Summerlin Library*



*Teen Anime Fest Cosplay Masquerade
East Las Vegas Library*



*Teen Anime Fest Brent Mukai Voice Actors Studio Workshop
East Las Vegas Library*



*Teen Anime Fest Cosplay Masquerade
East Las Vegas Library*



COMING HIGHLIGHT EVENTS IN NOVEMBER

<i>Mini Ofrenda Contest</i>	Whitney	2
<i>Career Online High School Graduation</i>	Clark County	3
<i>Vegas Valley Comic Book Festival</i>	Clark County	6

Community Engagement Report
Page 7

<i>Swing It! Girls; Salute Our Veterans</i>	Summerlin	6
<i>NV State Treasurer Art Contest</i>	Windmill	9
<i>Outreach Event</i>	Sunset Food Truck Festival; Sunset Park	13
<i>HiSET Administration</i>	Clark County	15-17
<i>Brian Martinez: INTERLUDE</i>	East Las Vegas	16
<i>Derrick Suwaima Davis</i>	Whitney, Windmill, West Charleston, Clark County, Sahara West, and Rainbow	16-19
<i>Career 101 Workshop</i>	Clark County; Adult Learning Program HSE/COHS Students	19
<i>Blue 13 Dance Company</i>	Clark County and West Las Vegas	19-20
<i>Fall Garden Fair</i>	Summerlin	20
<i>Tellabration</i>	West Charleston	20
<i>CSN First Aid/CPR Class</i>	East Las Vegas	20

COMING HIGHLIGHT EVENTS IN DECEMBER

<i>Las Vegas Stories, The city of Las Vegas; the Thirty's</i>	Clark County	2
<i>Holiday Book Sale</i>	Sahara West	2
<i>HiSET Administration</i>	Clark County	6-8
<i>UNLV Chamber Concert</i>	Clark County	7
<i>UNLV Jazz Holiday Concert</i>	Clark County	8
<i>Nick at Night Jazzy Holiday Concert</i>	Laughlin, Sahara West, and Windmill	9-18
<i>Jessica Fichot's Holiday Around the World</i>	West Charleston, West Las Vegas and Windmill	10-12
<i>Celebrate the Holidays with UNLV Jazz</i>	Summerlin	10
<i>Las Vegas Classical Guitar Concert</i>	Summerlin	11
<i>Las Vegas Brass Band "Home for the Holidays"</i>	Clark County	12
<i>New Vista Art Exhibit</i>	Sahara West Library	14
<i>CSN First Aid/CPR Class</i>	East Las Vegas	18
<i>Kawanza Celebrations</i>	West Las Vegas	26-30

...

Monthly Statistics
Year over Year
September 2020/ September 2021

		Youth Services Programs				2020	2021			Youth Services Attendance				2020	2021		
	Library	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%
Urban Branches	Centennial Hills	15	39	24	160%	39	64	25	64%	1,110	1,145	35	3%	2,569	2,476	-93	-4%
	Clark County	8	77	69	863%	42	212	170	405%	457	1,456	999	219%	606	3,805	3,199	528%
	Clark County BBTC	141	98	-43	-30%	351	297	-54	-15%	1,922	1,161	-761	-40%	3,361	3,721	360	11%
	Enterprise	59	74	15	25%	125	174	49	39%	1,140	804	-336	-29%	2,907	2,126	-781	-27%
	East Las Vegas	10	52	42	420%	29	100	71	245%	575	1,442	867	151%	817	2,447	1,630	200%
	Meadows	2	15	13	650%	2	15	13	650%	12	87	75	625%	12	87	75	625%
	Rainbow	24	74	50	208%	45	199	154	342%	568	1,335	767	135%	1,372	4,213	2,841	207%
	Sahara West	37	30	-7	-19%	85	99	14	16%	558	1,042	484	87%	1,740	2,908	1,168	67%
	Spring Valley	86	117	31	36%	218	449	231	106%	1,830	3,793	1,963	107%	5,011	9,967	4,956	99%
	Summerlin	55	82	27	49%	135	228	93	69%	1,407	1,850	443	31%	5,024	5,734	710	14%
	Sunrise	57	59	2	4%	143	184	41	29%	577	682	105	18%	1,925	2,800	875	45%
	West Charleston	17	64	47	276%	42	177	135	321%	280	816	536	191%	727	2,124	1,397	192%
	West Las Vegas	41	77	36	88%	82	184	102	124%	569	593	24	4%	1,068	1,634	566	53%
	Whitney	65	100	35	54%	137	252	115	84%	1,203	1,651	448	37%	2,735	4,804	2,069	76%
	Windmill	11	23	12	109%	25	57	32	128%	430	561	131	30%	864	2,160	1,296	150%
	Urban Totals	628	981	353	56%	1,500	2,691	1,191	79%	12,638	18,418	5,780	46%	30,738	51,006	20,268	66%
Outlying Branches	Blue Diamond	0	7	7	N/A	0	15	15	N/A	0	22	22	N/A	0	63	63	N/A
	Bunkerville	1	1	0	0%	5	3	-2	-40%	4	27	23	575%	8	65	57	713%
	Goodsprings	0	10	10	N/A	0	31	31	N/A	0	37	37	N/A	0	88	88	N/A
	Indian Springs	19	30	11	58%	23	88	65	283%	37	238	201	543%	52	790	738	1419%
	Laughlin	5	18	13	260%	12	43	31	258%	143	229	86	60%	301	633	332	110%
	Mesquite	29	79	50	172%	76	192	116	153%	447	1,327	880	197%	1,232	2,912	1,680	136%
	Moapa Town	0	15	15	N/A	0	65	65	N/A	0	84	84	N/A	0	282	282	N/A
	Moapa Valley	0	29	29	N/A	0	81	81	N/A	0	197	197	N/A	0	1,045	1,045	N/A
	Mt. Charleston	0	8	8	N/A	0	24	24	N/A	0	49	49	N/A	0	127	127	N/A
	Sandy Valley	0	3	3	N/A	0	10	10	N/A	0	16	16	N/A	0	87	87	N/A
	Searchlight	16	8	-8	-50%	22	43	21	95%	291	67	-224	-77%	351	243	-108	-31%
	Outlying Totals	70	208	138	197%	138	595	457	331%	922	2,293	1,371	149%	1,944	6,335	4,391	226%
Outreach	Outreach-Branch	4	21	17	425%	5	58	53	1060%	760	1,790	1,030	136%	1,015	4,073	3,058	301%
	Outreach-Department	6	42	36	600%	20	93	73	365%	187	2,847	2,660	1422%	572	5,558	4,986	872%
	Outreach-PVS	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Outreach-YS Admin.	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Outreach-Literacy	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Gallery Services	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Outreach Totals	10	63	53	530%	25	151	126	504%	947	4,637	3,690	390%	1,587	9,631	8,044	507%
	Grand Totals	708	1,252	544	77%	1,663	3,437	1,774	107%	14,507	25,348	10,841	75%	34,269	66,972	32,703	95%

*Due to the pandemic District Branches were closed beginning March 16th thru June 3rd.

1

Las Vegas-Clark County Library District

Monthly Statistics
Year over Year
September 2020/ September 2021

		Adult Programs				2020	2021			Adult Attendance				2020	2021		
	Library	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%	2020	2021	Difference	%	Year to Date	Year to Date	Difference	%
Urban Branches																	
	Centennial Hills	18	21	3	17%	36	71	35	97%	266	471	205	77%	560	1,320	760	136%
	Clark County	95	136	41	43%	263	417	154	59%	836	2,708	1,872	224%	2,137	7,070	4,933	231%
	Enterprise	8	53	45	563%	23	131	108	470%	152	1,388	1,236	813%	543	2,529	1,986	366%
	East Las Vegas	183	129	-54	-30%	342	385	43	13%	681	660	-21	-3%	1,239	2,663	1,424	115%
	Meadows	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Rainbow	16	43	27	169%	44	127	83	189%	220	560	340	155%	457	1,549	1,092	239%
	Sahara West	21	62	41	195%	68	184	116	171%	188	2,133	1,945	1035%	650	4,467	3,817	587%
	Spring Valley	20	32	12	60%	68	99	31	46%	296	436	140	47%	765	1,438	673	88%
	Summerlin	13	37	24	185%	48	99	51	106%	194	994	800	412%	528	3,310	2,782	527%
	Sunrise	15	18	3	20%	31	47	16	52%	209	980	771	369%	409	1,565	1,156	283%
	West Charleston	8	28	20	250%	48	74	26	54%	81	448	367	453%	276	1,295	1,019	369%
	West Las Vegas	25	48	23	92%	42	116	74	176%	396	2,071	1,675	423%	507	3,847	3,340	659%
Whitney	21	55	34	162%	45	128	83	184%	239	1,105	866	362%	452	2,571	2,119	469%	
Windmill	46	61	15	33%	107	137	30	28%	957	2,257	1,300	136%	1,761	4,641	2,880	164%	
Urban Totals	489	723	234	48%	1,165	2,015	850	73%	4,715	16,211	11,496	244%	10,284	38,265	27,981	272%	
Outlying Branches																	
	Blue Diamond	0	3	3	N/A	0	4	4	N/A	0	53	53	N/A	0	56	56	N/A
	Bunkerville	0	1	1	N/A	0	1	1	N/A	0	6	6	N/A	0	6	6	N/A
	Goodsprings	1	1	0	0%	6	19	13	217%	1	2	1	100%	11	34	23	209%
	Indian Springs	0	10	10	N/A	0	29	29	N/A	0	149	149	N/A	0	374	374	N/A
	Laughlin	11	29	18	164%	14	73	59	421%	88	262	174	198%	133	709	576	433%
	Mesquite	45	102	57	127%	98	203	105	107%	311	490	179	58%	743	1,263	520	70%
	Moapa Town	1	2	1	100%	1	13	12	1200%	2	8	6	300%	2	22	20	1000%
	Moapa Valley	0	9	9	N/A	0	23	23	N/A	0	42	42	N/A	0	111	111	N/A
	Mt. Charleston	0	6	6	N/A	0	17	17	N/A	0	39	39	N/A	0	129	129	N/A
	Sandy Valley	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Searchlight	0	2	2	N/A	0	6	6	N/A	0	11	11	N/A	0	40	40	N/A
	Outlying Totals	58	165	107	184%	119	388	269	226%	402	1,062	660	164%	889	2,744	1,855	209%
Outreach																	
	Outreach-Branch	1	9	8	800%	1	19	18	1800%	25	409	384	1536%	25	449	424	1696%
	Outreach-Department	18	9	-9	-50%	27	12	-15	-56%	456	190	-266	-58%	631	260	-371	-59%
	Outreach-PVS	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Outreach-YS Admin.	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
	Outreach-Literacy	0	0	0	N/A	0	1	1	N/A	0	0	0	N/A	0	649	649	N/A
	Outreach-Gallery Services	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0	N/A
Outreach Totals	19	18	-1	-5%	28	32	4	14%	481	599	118	25%	656	1,358	702	107%	
Grand Totals		566	906	340	60%	1,312	2,435	1,123	86%	5,598	17,872	12,274	219%	11,829	42,367	30,538	258%



ITEM VI.A.2.c.

MEMORANDUM

TO: LVCCLD Board of Trustees through Kelvin Watson, Executive Director
FROM: Sherry Walker, Development Officer
DATE: October 30, 2021
SUBJECT: Development and Planning Department Report, November 2021

Development and Planning Department Powerful Plays in September 2021

POWERFUL PEOPLE

- Awarded \$7,500 grant from **NV Energy** to support free after-school tutoring in eight library branches
- Awarded \$5,000 from **Cox Charities** to purchase STEAM equipment for the Cox Teen STEAM lab at Enterprise Library at virtual ceremony
- Development staff submitted final reimbursement requests for Federal and State grants:
 - Federal 2020 LSTA grant- \$55,000 to support DISCOVERY Museum passes in library collection
 - Federal 2020 CARES Act grant- \$54,727 to purchase 128 circulating hotspots
 - Federal 2020 LSTA Statewide Evolving Needs Grant- \$112,500 to purchase 60 circulating iPads, 2 iPad vending machines, 2 Android vending machines and WebEx platform
- **Volunteers** donated 1,828 hours of their time assisting at 15 branches.
- Attended **Federal Reserve Bank of San Francisco** meeting- Investing in Child Care to Support Economic Recovery in Nevada
- Met with **Michael Kalish** of Brownstein Hyatt Farber Schreck for onboarding as new LVCCLD Foundation Board Member
- Development staff completed September bookkeeping and accounting for LVCCLD Foundation

POWERFUL PLACES

- Provided support for Halloween events at **East Las Vegas, Centennial Hills, Rainbow, Clark County,** and **Laughlin Library**
- Provided support for **Summerlin Library** Fall Festival
- Participated in the **Nevada State Treasurer's** listening tour
- Conducted **Sahara West warehouse** inventory audit with Hilburn and Lein auditors
- **Foundation Bookstores** recorded one calendar year of no negative feedback on Amazon
- **Foundation Bookstores** reported sales to date of \$101,797.65

POWERFUL PARTNERSHIPS

- Worked with **MGM Resorts, NV Energy, Wynn Resorts,** and **Cox Communications** Community Relations Departments to recruit volunteers for the December book sale at Sahara West Library
- Development staff prepared documents and hosted **LVCCLD Foundation Board of Directors** meeting
- Collaborated with **CCSD PALS** program to place four student interns at the Best Buy Teen Tech Center, East Las Vegas, Sunrise and Sahara West library
- Worked with **Las Vegas Urban League and LVCCLD Outreach** to plan for LSTA grant-funded early childhood event at East Las Vegas Library
- Met with **NV Department of Health and Human Services** to discuss expansion of **Kith and Kin Project** into Southern Nevada

POWERFUL PLATFORMS

- **Better Impact volunteer software** was used to recruit volunteers to assist Branding and Marketing with Get Carded t-shirt distribution, and for Teen Anime Fest
- Posted grant awards on Foundation **Facebook** page acknowledging support from Cox Charities and NV Energy
- Posted Teachers in Libraries after school tutoring information on Foundation **Facebook** page which reached 15,655 people
- Staff attended **QuickBooks Online** training to prepare for switch from desktop version to online version
- Staff attended **Axis 360** training
- Staff attended United Way of Southern Nevada **nonprofit sector call**

Development and Planning Report
Page 3

- Submitted **Emergency Connectivity Funds** grant request for \$746,200 to purchase 2,000 Chromebooks
- Trained UNLV staff and Windmill Library staff on **Better Impact** for use by work-study student tutors
- Attended **IMPACT Live** two-day, professional development event for public library professionals
- Staff maintained donor relations and updated **Donor Perfect** database to reflect current donations



ITEM VI.A.2.d.

MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director
FROM: Albert G. Prendergast, Chief Information Officer
DATE: October 27, 2021
SUBJECT: Information Technology Report, November 2021

The Information Technology Division, comprised of the following departments-- Access Services (**AS**) Collection and Bibliographic Services (**CBS**) and the Information Technology (**IT**) Department, is pleased to share the following updates for October.

POWERFUL PEOPLE

- Interlibrary Loan (ILL) staff provided one virtual ILL training class for District-wide staff to help improve staff's ability to assist customers with ILL services.
- Distribution Center (DC) staff provided one virtual collection maintenance class and six virtual collectionHQ Diversity, Equity, and Inclusion Analysis training classes for District-wide staff to help build inclusive library collections for our customers.
- Electronic Resources (ER) staff provided four virtual training classes to District-wide staff training on the new Axis 360 platform for juvenile e-books and digital e-audiobooks to prepare staff to assist customers using the new platform.
- AS staff provided one virtual and one in-person Sierra training class for District-wide staff to help improve staff's ability to assist customers.

POWERFUL PLACES

- IT continues to investigate the possibility of expanding wireless Internet access into the surrounding communities at the outlying branches to help close the digital divide. Staff met with representatives from Clark County, the Governor's Office of Science, Innovation, and Technology, and E-Rate Central to discuss the project and develop an action plan. The District will request funds for the project through this year's E-Rate application, solicit and evaluate bids, and select a vendor, and Clark County will pay the remaining costs for the project to construct fiber services to the library buildings.
- CBS staff visited multiple branches to offer collection development assistance to help maintain a healthy and responsive collection. DC staff provided fresh content to the outlying branches to keep the collections relevant for customers.

POWERFUL PARTNERSHIPS

- ER staff hosted training on EBSCO's LearningExpress Library for District-wide staff. This platform offers test preparation services such as GRE, GED, and SAT test simulations, e-books, and other study materials.
- District staff continues to work with the Clark County School District (CCSD) and Baker & Taylor on the implementation of Axis 360 for the Community Share Project to remove barriers to library access for all CCSD students. Juvenile e-books and e-audiobooks were transferred from OverDrive to Axis360 and catalog records were updated in Sierra for the majority of titles. New records were added for those that could not be updated and additional transfers will occur over the next few weeks to identify titles that were missed. The first 47 CCSD collection share sites were created and the first CCSD students will be able to access LVCCLD materials via their CCSD Destiny Discover collections by mid-November.
- ER staff supported K-12 students who needed access to Online Resources for school by creating eCards, Treehouse, and IXL accounts and responded to 827 e-mails to the ASK account in September.
- AS and IT staff met with the North Las Vegas Library District to discuss their partnership with CCSD to obtain student information and create library cards for students. The Boulder City Library District will start a similar project with CCSD in the fall.
- CBS staff continues to work with the Boulder City, Henderson, and North Las Vegas library districts to identify opportunities for collaboration on commonly purchased databases to determine if we can reduce the costs by working together.

POWERFUL PLATFORMS

- CBS staff added 6,044 titles with 12,093 new items to the collection and withdrew 5,727 items from the library catalog in September. The withdrawn items will either be resold or discarded.
- IT staff received the designs of the replacement end-of-life sorters for the Clark County and Enterprise libraries and will consult the branches before proceeding.
- IT staff migrated the Goodsprings, Indian Spring, Mount Charleston, and Sandy Valley libraries to the new Cox wide-area-network. Eight of the eleven outlying branches are complete and the remaining outlying branches are in progress.
- ER staff implemented the new CloudSource Open Access service and met with Branding and Marketing to discuss how to promote it to our customers. This service provides easy access to the growing body of Open Access content available today.
- IT Division staff continues to prepare for the upgrade/migration of the Sierra LSP. The upgrade of our production Sierra system is scheduled for November 15.
- IT staff installed Translation Services for the library document stations at the Rainbow, Summerlin, Sunrise, West Charleston, Whitney, and Windmill libraries. Translation Services allows documents to be scanned and translated

Information Technology Monthly Report
Page 3

into over 100 different languages, including a text-to-speech conversion to create an audio file of the translated document.

Of the \$1,585,00 approved by the Board of Trustees in the IT department's Capital Projects Fund for FY22, \$257,179.55 was expended (\$3,574.18 – for computers/ \$12,240 – for Webex subscription/ \$148,369.41 for Sahara West sorter/ \$89,280 for West Las Vegas sorter/ \$1,552.95 for replacement LDS for Laughlin/ \$2,163 for data installation for new people counters).

FY 2020-2021 ELECTRONIC RESOURCES STATISTICS
September 2021

Customer Support	Sep-20	Sep-21	% Change	FY20-21	FY21-22	% Change
Number of Phone Calls to Electronic Resources	184	143	-22.28%	505	406	-19.60%
Length of Calls in Hours, Minutes, and Seconds	18:06:48	13:37:36	-24.77%	48:49:38	40:14:50	-17.57%
Number of emails to ask@lvccld.org	1,181	827	-29.97%	2,133	2,028	-4.92%
Number of Classes	0	0		0	0	
Number of Attendees	0	0		0	0	

**Top Electronic Resource From Each
Category Based on Retrievals**

Electronic Resource Category	Top Resource	Sessions	Retrievals
Business and Careers	Reference Solutions	282	6,350
Health and Wellness	Academic Search Main	94	146
Homework Help	IXL	122	31,868
Online Learning	LinkedIn Learning	181	5,622
A-Z Resources (All Others)	Newsbank - LVRJ	2,096	34,567

Downloadables and Streaming Circulation	Sep-20	Sep-21	% Change	FY20-21	FY21-22	% Change
eBooks	133,531	128,724	-3.60%	415,731	396,958	-4.52%
Audiobooks	80,393	93,118	15.83%	243,298	278,705	14.55%
Magazines	10,455	8,275	-20.85%	32,663	23,625	-27.67%
Movies and TV	14,163	11,513	-18.71%	45,168	36,444	-19.31%
Music	27,972	18,908	-32.40%	86,222	60,098	-30.30%
Total	266,514	260,538	-2.24%	823,082	795,830	-3.31%

Online Resources Usage by Category	Sep-20		Sep-21		% Change		FY20-21		FY21-22		% Change	
	Sessions	Retrievals	Sessions	Retrievals	Sessions	Retrievals	Sessions	Retrievals	Sessions	Retrievals	Sessions	Retrievals
Business and Careers	907	20,855	490	10,130	-45.98%	-51.43%	2,671	53,853	1,687	33,455	-36.84%	-37.88%
Health and Wellness	1,006	5,033	268	368	-73.36%	-92.69%	1,847	6,210	635	744	-65.62%	-88.02%
Homework Help	1,209	48,415	425	41,703	-64.85%	-13.86%	2,438	127,126	1,932	161,435	-20.75%	26.99%
Online Learning	3,387	8,267	1,657	6,399	-51.08%	-22.60%	10,641	24,588	4,402	19,340	-58.63%	-21.34%
A-Z Resources (All Others)	20,588	79,091	12,730	69,170	-38.17%	-12.54%	66,147	229,815	38,681	218,994	-41.52%	-4.71%

Retrievals: the number of full-content units or descriptive records examined, downloaded, or otherwise supplied to customers from electronic collections

Sessions: the number of times an electronic resource is accessed

ITEM VI.A.3.a.



MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Floresto Cabias, Chief Financial Officer

DATE: October 27, 2021

SUBJECT: Financial Services Report, November 2021

This report summarizes the Financial Services Department's activities and accomplishments in the month of October 2021.

Administration

- Updated the District's cash flow analysis
- Provided various documentation and assistance to the independent auditing firm (BDO) for the Fiscal Year 2020-2021 annual audit
 - See Report to Management & Members of Board of Trustees document for BDO's audit planning presentation
 - At the Finance & Committee meeting on November 9, 2021, BDO will present an Audit Wrap Up showing the results of their audit
- Met with representatives of Brink's, the District's proposed armored car service provider
- **Floresto Cabias** and **Lynn Wing** worked with District staff regarding purchasing training and procedures; held purchase order training sessions for new staff
- **Lynn Wing** created and updated vendor and customer accounts for accounts payable and accounts receivable in the Microsoft Serenic Navigator system
- **Lynn Wing** created and updated staff user accounts for online ordering of supplies from Staples, Office Plus, and Brodart (contract vendors); worked with District staff and vendors to update information and resolve issues
- **Lynn Wing** prepared and followed up on Agreements for Services for Literacy instructors and for performances scheduled for District-wide events
- **Lynn Wing** prepared weekly bank deposits
- Prepared monthly Budget Status Reports
- Scanned documents and updated files

Accounting

- Coded and verified all transactions (\$2M for the month of October)
- Attended UKG Ready (HRIS) meetings and training sessions
- Performed all payroll related duties
- Performed all accounts payable duties
- Performed all accounts receivable duties, including collections for overdue accounts
- Prepared year-to-date detail transaction reports for each location/department

Financial Services Report
Page 2

- Reviewed and reconciled outstanding invoices
- Reconciled daily cash reports received from branches to bank deposits
- Provided detail budget status for staff as required
- Prepared and scanned monthly journal voucher entries
- Reconciled monthly bank statements
- Prepared and mailed Financial Services invoices
- Processed refunds for cancelled Room Reservations
- Reviewed e-fines and patron inquiries regarding online payments
- Reconciled copier meter reading reports from branches/departments to invoices
- Staff cross-trained in payroll, fixed assets, cash receipts, and other Financial Services procedures



MEMORANDUM

To: Board of Trustees through Kelvin Watson, Executive Director

From: Floresto Cabias, Chief Financial Officer

Date: October 22, 2021

Subject: October 2021 Budget Status Report

Enclosed are the budget status reports for October 2021. General fund revenues indicate that 28% of budgeted revenue has been collected.

Property Tax Revenues

As compared to October 2020, the District collected 18% more in property taxes. Property taxes are assessed on a fiscal year basis beginning on July 1. Property tax revenue collections have been stable throughout the prior fiscal year and are performing well so far in the current fiscal year. Total property taxes for FY 2022 are budgeted to increase by 8%.

Consolidated Sales Tax Revenues (CTX)

The CTX shows 10% collected so far this fiscal year, which does not include the CTX revenues expected to be received by the District at the end of October 2021. The CTX that will be received in October represents collections for the month of August 2021. The State of Nevada distributes CTX collections two months after the month of collection.

The most recent CTX received by the District on September 30, 2021, represents CTX from the month of July 2021. The \$2.3M collected is 31% higher than the amount collected for the same period last fiscal year. In July 2020, the Southern Nevada economy was still recovering from business closures just months before. The significant CTX increase in July 2021 is the result of a fuller economic reopening, improved employment, and pent-up demand, among other factors. Staff expects this trend to continue with the August CTX that will be received in October.

Based on existing economic factors, staff expects CTX to total approximately \$25.5M-\$26.5M for FY 2022, which is a 5%-9% increase from the amount actually collected for FY 2021 (\$24.2M). This projection is comparable to the pre-pandemic amount estimated by the State of Nevada for FY 2021, before economic restrictions stifled consumer spending. With restrictions lifting towards the end of FY 2021 through the beginning of FY 2022, this projection appears reasonable, barring any

significant changes affecting consumer spending in the future. Thus, Financial Services staff is closely monitoring revenues and relevant economic conditions.

Expenditures

General Fund expenditures indicate that 26% of the allocated budget has been spent. Staff expects total expenditure savings of approximately \$6M for FY 2022. These savings are due to reduced personnel costs resulting from the Voluntary Employee Separation Program (VESP) and filling positions based on operational needs, which includes modifying positions to best serve the Playbook 2026. Supplies and services expenditures are also expected to provide savings compared to the budget due to conservative spending practices throughout the pandemic.

Savings in expenditures will contribute to a higher ending fund balance.

Ending Fund Balance

FY 2022 General Fund ending fund balance is budgeted at \$14M, after a transfer of \$19M to the Capital Projects Fund. With the additional CTX expected and expenditure savings discussed above, the projected ending fund balance is approximately \$27.6M, a surplus of \$13.6M compared to the budget. Financial Services will account for the FY 2022 projected surplus when preparing the FY 2023 budget. The factors discussed will have a positive impact on both future ending fund balance and transfers to the Capital Projects Fund.

Staff will be available to answer any questions that you may have.

Las Vegas-Clark County Library District
Statement of Revenues and Expenditures

General Fund - 100**From 10/01/2021 Through 10/22/2021**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Tax Revenue	19,240,995.38	53,100,000.00	33,859,004.62	63.76%
Intergovernmental Revenue	2,281,457.60	23,400,000.00	21,118,542.40	90.25%
Charges for Services	13,907.74	500,000.00	486,092.26	97.22%
Fines & Forfeits	191,091.22	500,000.00	308,908.78	61.78%
Miscellaneous	75,583.70	810,000.00	734,416.30	90.67%
Total Revenues	21,803,035.64	78,310,000.00	56,506,964.36	72.16%
Expenditures				
Salaries	7,782,534.85	32,562,438.00	24,779,903.15	76.10%
Benefits	3,333,849.69	13,125,445.00	9,791,595.31	74.60%
Supplies & Services	4,091,182.70	15,356,409.00	11,265,226.30	73.36%
Capital Outlay	3,220,280.90	10,767,307.00	7,547,026.10	70.09%
Total Expenditures	18,427,848.14	71,811,599.00	53,383,750.86	74.34%
Excess (Deficit) of Revenues over (under) Expenditures	3,375,187.50	6,498,401.00	3,123,213.50	-2.18%

Las Vegas-Clark County Library District
Summary Budget Comparison
By Department

General Fund - 100**From 10/01/2021 Through 10/22/2021**

			Dollar Budget	Percent	
			Amount	Budget	
			Remaining	Remaining	
		YTD Actual	Budget		
110	Administration - Executive	174,975.74	949,020.00	774,044.26	81.56%
120	Administration - Library Operations	295,597.81	1,741,177.00	1,445,579.19	83.02%
200	Financial Services	408,706.74	1,867,973.00	1,459,266.26	78.12%
215	Community Outreach	152,703.89	525,357.00	372,653.11	70.93%
216	Youth Services	114,688.69	386,363.00	271,674.31	70.32%
220	Development and Planning	137,676.07	590,056.00	452,379.93	76.67%
240	General Services/Facilities	2,817,470.09	10,498,423.00	7,680,952.91	73.16%
250	Human Resources	556,977.33	2,674,812.00	2,117,834.67	79.18%
251	HR-Work Insurance	99,376.97	1,501,744.00	1,402,367.03	93.38%
260	Information Technology	1,582,841.09	4,072,848.00	2,490,006.91	61.14%
270	Literacy Department	80,364.13	397,676.00	317,311.87	79.79%
280	Branding and Marketing	360,193.82	1,864,914.00	1,504,720.18	80.69%
290	Access Services Department	324,382.94	1,139,565.00	815,182.06	71.53%
310	Collection and Bibliographic Services	3,838,285.58	12,937,872.00	9,099,586.42	70.33%
320	Gallery Services	50,091.08	183,616.00	133,524.92	72.72%
330	Facilities	775,451.07	3,031,596.00	2,256,144.93	74.42%
340	Community Engagement	65,901.08	458,550.00	392,648.92	85.63%
400	Library Operations	6,592,164.02	26,990,037.00	20,397,872.98	75.58%
Total		18,427,848.14	71,811,599.00	53,383,750.86	74.34%

Las Vegas-Clark County Library District
Summary Budget Comparison
By Location

General Fund - 100
Library Operations - Dept 400
From 10/01/2021 Through 10/22/2021

		YTD Actual	Budget	YTD Variance	Percent Budget Remaining
100	Blue Diamond	18,794.45	76,057.00	57,262.55	75.29%
110	Bunkerville	15,162.19	61,328.00	46,165.81	75.28%
120	Clark County Library	676,802.90	2,779,346.00	2,102,543.10	75.65%
130	Enterprise Library	381,987.99	1,441,669.00	1,059,681.01	73.50%
140	Goodsprings	24,558.71	82,779.00	58,220.29	70.33%
160	Indian Springs	31,261.36	110,509.00	79,247.64	71.71%
180	Laughlin	187,725.28	726,089.00	538,363.72	74.15%
190	Mesquite	277,519.20	1,072,843.00	795,323.80	74.13%
200	Moapa Town	14,333.00	58,868.00	44,535.00	75.65%
210	Moapa Valley	84,581.13	328,880.00	244,298.87	74.28%
220	Mount Charleston	17,963.03	65,763.00	47,799.97	72.69%
230	Rainbow Library	459,198.87	1,842,222.00	1,383,023.13	75.07%
240	Sahara West Library	626,880.59	2,584,240.00	1,957,359.41	75.74%
250	Sandy Valley	21,177.40	96,110.00	74,932.60	77.97%
260	Searchlight	13,442.45	62,466.00	49,023.55	78.48%
270	Spring Valley Library	454,615.63	1,721,165.00	1,266,549.37	73.59%
280	Summerlin Library	397,491.26	1,531,780.00	1,134,288.74	74.05%
290	Sunrise Library	353,121.86	1,547,932.00	1,194,810.14	77.19%
300	West Charleston Library	416,493.29	1,685,830.00	1,269,336.71	75.29%
310	West Las Vegas Library	343,027.37	1,663,433.00	1,320,405.63	79.38%
320	Whitney Library	387,015.14	1,559,832.00	1,172,816.86	75.19%
360	Meadows Library	27,834.46	99,539.00	71,704.54	72.04%
370	Centennial Hills	402,322.20	1,923,480.00	1,521,157.80	79.08%
380	Windmill Library	474,430.72	1,830,571.00	1,356,140.28	74.08%
390	East Las Vegas Library	472,157.02	1,989,585.00	1,517,427.98	76.27%
605	City Misdemeanant	12,266.52	47,721.00	35,454.48	74.30%
Total		6,592,164.02	26,990,037.00	20,397,872.98	75.58%

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

Las Vegas-Clark County Library District
Summary Budget Comparison
By GL Account

General Fund - 100
From 10/01/2021 Through 10/22/2021

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	6,200,935.29	24,921,202.00	18,720,266.71	75.12%
51200 Salaries - Part Time	1,404,751.52	6,199,467.00	4,794,715.48	77.34%
51300 Overtime Pay	11,723.03	55,000.00	43,276.97	78.69%
51400 Call Back Pay	2,395.53	8,595.00	6,199.47	72.13%
51500 Standby Pay	17,325.30	50,366.00	33,040.70	65.60%
51600 Longevity Pay	75,608.29	377,808.00	302,199.71	79.99%
51700 Separation Pay	69,795.89	450,000.00	380,204.11	84.49%
51800 Leave Buyout	-	500,000.00	500,000.00	100.00%
55100 Employees Retirement	1,926,625.77	7,938,096.00	6,011,470.23	75.73%
55200 Group Insurance	1,146,168.35	4,072,148.00	2,925,979.65	71.85%
55300 Workers' Comp. Payments	76,377.00	271,544.00	195,167.00	71.87%
55400 Medicare Coverage Expense	184,678.57	768,657.00	583,978.43	75.97%
55500 Unemployment Insurance	-	75,000.00	75,000.00	100.00%
61100 Office Supplies	90,101.59	559,357.00	469,255.41	83.89%
61110 Operating Supplies	97,003.53	597,065.00	500,061.47	83.75%
61120 Software & User Licenses	63,723.77	521,994.00	458,270.23	87.79%
61130 Software Maintenance	473,236.50	841,400.00	368,163.50	43.76%
61200 Book Materials & Supplies	11,056.97	120,409.00	109,352.03	90.82%
61205 Interlibrary Loan	192.98	4,500.00	4,307.02	95.71%
61210 Small Equipment	37,464.74	478,000.00	440,535.26	92.16%
61400 Equipment Repair & Maint.	454,914.05	690,280.00	235,365.95	34.10%
61410 Contracted Services	1,269,390.74	5,341,007.00	4,071,616.26	76.23%
61420 Building Repair & Maint.	41,296.12	218,200.00	176,903.88	81.07%
61500 Rental Expenses	16,645.15	47,316.00	30,670.85	64.82%
61600 Telephone	211,583.03	600,000.00	388,416.97	64.74%
61700 Utilities	546,905.95	1,935,071.00	1,388,165.05	71.74%
61800 Insurance & Bonds	357,053.45	455,000.00	97,946.55	21.53%
61900 Professional Services	202,597.17	932,700.00	730,102.83	78.28%
61910 Legal Services	27,362.74	394,500.00	367,137.26	93.06%
62200 Collection Agencies	15,754.50	310,000.00	294,245.50	94.92%
62300 Board Compensation	920.00	6,200.00	5,280.00	85.16%
62500 Postage	27,038.77	75,100.00	48,061.23	64.00%
62510 Advertising	41,661.02	88,700.00	47,038.98	53.03%
62600 Community Events	7,475.92	23,750.00	16,274.08	68.52%
62620 Recruitment	104.09	625.00	520.91	83.35%
62700 Education & Training	9,810.87	310,735.00	300,924.13	96.84%
62800 Travel & Transportation	13,205.55	285,250.00	272,044.45	95.37%
62900 Printing & Reproduction	30,070.85	99,250.00	69,179.15	69.70%
63000 Dues & Subscriptions	7,402.85	43,200.00	35,797.15	82.86%
65000 Miscellaneous Expenses	2,791.29	41,800.00	39,008.71	93.32%
65100 Bank Charges	5,668.51	20,000.00	14,331.49	71.66%
67000 Rental Expenses to QALICBs	28,750.00	315,000.00	286,250.00	90.87%
81700 Library Books	3,220,280.90	10,767,307.00	7,547,026.10	70.09%
Total	18,427,848.14	71,811,599.00	53,383,750.86	74.34%

Las Vegas-Clark County Library District
Statement of Revenues and Expenditures

Grant Fund - 220
From 10/01/2021 Through 10/22/2021

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Intergovernmental Revenue	210,853.20	1,800,000.00	1,589,146.80	88.29%
Miscellaneous	12,500.00	-	(12,500.00)	
Total Revenues	223,353.20	1,800,000.00	1,576,646.80	87.59%
Expenditures				
Salaries	95,874.04	480,000.00	384,125.96	80.03%
Benefits	45,215.44	210,000.00	164,784.56	78.47%
Supplies & Services	94,667.96	500,000.00	405,332.04	81.07%
Capital Outlay	115,810.00	610,000.00	494,190.00	81.01%
Total Expenditures	351,567.44	1,800,000.00	1,448,432.56	80.47%
Excess (Deficit) of Revenues over (under) Expenditures	(128,214.24)	-	128,214.24	7.12%

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

Las Vegas-Clark County Library District
Summary Budget Comparison
By GL Account

Grant Fund - 220
From 10/01/2021 Through 10/22/2021

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	95,516.65	480,000.00	384,483.35	80.10%
51300 Overtime Pay	19.26	-	(19.26)	
51600 Longevity Pay	338.13	-	(338.13)	
55100 Employees Retirement	28,868.78	162,356.79	133,488.01	82.22%
55200 Group Insurance	14,912.46	43,576.29	28,663.83	65.78%
55400 Medicare Coverage Expense	1,434.20	4,066.92	2,632.72	64.73%
61100 Office Supplies	204.13	1,223.54	1,019.41	83.32%
61110 Operating Supplies	4,761.11	2,400.00	(2,361.11)	-98.38%
61120 Software & User Licenses	-	55,000.00	55,000.00	100.00%
61210 Small Equipment	9,840.00	-	(9,840.00)	
61410 Contracted Services	74,533.50	424,040.00	349,506.50	82.42%
61600 Telephone	4,493.16	-	(4,493.16)	
62800 Travel & Transportation	836.06	7,121.12	6,285.06	88.26%
65000 Miscellaneous Expenses	-	10,215.34	10,215.34	100.00%
81600 Capital Equipment - Major	110,266.00	460,000.00	349,734.00	76.03%
81700 Library Books	5,544.00	150,000.00	144,456.00	96.30%
Total	351,567.44	1,800,000.00	1,448,432.56	80.47%

**Las Vegas-Clark County Library District
Statement of Revenues and Expenditures**

**Gift Fund - 230
From 10/01/2021 Through 10/22/2021**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	18,391.91	815,000.00	796,608.09	97.74%
Total Revenues	18,391.91	815,000.00	796,608.09	97.74%
Expenditures				
Supplies & Services	21,874.70	715,000.00	693,125.30	96.94%
Capital Outlay	-	100,000.00	100,000.00	100.00%
Total Expenditures	21,874.70	815,000.00	793,125.30	97.32%
Excess (Deficit) of Revenues over (under) Expenditures	(3,482.79)	-	3,482.79	0.43%

Las Vegas-Clark County Library District
Summary Budget Comparison
By GL Account

Gift Fund - 230

From 10/01/2021 Through 10/22/2021

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
61100 Office Supplies	-	20,000.00	20,000.00	100.00%
61110 Operating Supplies	846.28	15,000.00	14,153.72	94.36%
61210 Small Equipment	230.82	15,000.00	14,769.18	98.46%
61410 Contracted Services	10,762.50	250,000.00	239,237.50	95.70%
61500 Rental Expenses	-	315,000.00	315,000.00	100.00%
61900 Professional Services	8,878.50	100,000.00	91,121.50	91.12%
62800 Travel & Transportation	6.72	-	(6.72)	
65000 Miscellaneous Expenses	1,149.88	-	(1,149.88)	
81600 Capital Equipment - Major	-	100,000.00	100,000.00	100.00%
Total	21,874.70	815,000.00	793,125.30	97.32%

Las Vegas-Clark County Library District
Statement of Revenues and Expenditures

Capital Projects Fund - 510
From 10/01/2021 Through 10/22/2021

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	3,824.82	30,000.00	26,175.18	87.25%
Total Revenues	<u>3,824.82</u>	<u>30,000.00</u>	<u>26,175.18</u>	<u>87.25%</u>
Expenditures				
Supplies & Services	347,275.75	3,980,300.00	3,633,024.25	91.28%
Capital Outlay	47,814.02	1,961,200.00	1,913,385.98	97.56%
Total Expenditures	<u>395,089.77</u>	<u>5,941,500.00</u>	<u>5,546,410.23</u>	<u>93.35%</u>
Excess (Deficit) of Revenues over (under) Expenditures	<u>(391,264.95)</u>	<u>(5,911,500.00)</u>	<u>(5,520,235.05)</u>	<u>-6.10%</u>

Las Vegas-Clark County Library District
Summary Budget Comparison
By GL Account

Capital Projects Fund - 510
From 10/01/2021 Through 10/22/2021

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
61110 Operating Supplies	-	43,500.00	43,500.00	100.00%
61120 Software & User Licenses	-	250,000.00	237,760.00	95.10%
61130 Software Maintenance	12,240.00	50,000.00	23,624.04	47.25%
61210 Small Equipment	26,375.96	1,191,800.00	1,165,424.04	97.79%
61400 Equipment Repair & Maint.	237,649.41	645,000.00	407,350.59	63.16%
61410 Contracted Services	2,163.00	-	(2,163.00)	
61420 Building Repair & Maint.	40,951.95	800,000.00	759,048.05	94.88%
61800 Insurance & Bonds	3,729.00	-	(3,729.00)	
61900 Professional Services	20,240.00	960,000.00	939,760.00	97.89%
65100 Bank Charges	3,926.43	40,000.00	36,073.57	90.18%
81500 Capital Improvements	-	861,200.00	861,200.00	100.00%
81600 Capital Equipment - Major	47,814.02	1,100,000.00	1,052,185.98	95.65%
Total	395,089.77	5,941,500.00	5,546,410.23	93.35%

Las Vegas-Clark County Library District

**Project 2050 - Furniture Replacement
From 10/01/2021 through 10/22/2021**

**510
Capital Projects Fund**

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	14,829.47	75,000.00	60,170.53	80%
Total Expenditures		14,829.47	75,000.00	60,170.53	80%

Las Vegas-Clark County Library District

Project 2200 - Financial Services Projects
From 10/01/2021 through 10/22/2021

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	6,419.36	185,000.00	178,580.64	97%
61800	Insurance & Bonds	3,729.00	-	(3,729.00)	0%
61900	Professional Services	10,000.00	-	(10,000.00)	0%
65100	Bank Charges	3,926.43	40,000.00	36,073.57	90%
81600	Capital Equipment - Major	-	80,000.00	80,000.00	100%
Total Expenditures		24,074.79	305,000.00	280,925.21	92%

Las Vegas-Clark County Library District

**Project 4010 - Tech Replacements & Upgrades
From 10/01/2021 through 10/22/2021**

**510
Capital Projects Fund**

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61120	Software & User Licenses	-	250,000.00	250,000.00	100%
61130	Software Maintenance	12,240.00	50,000.00	37,760.00	76%
61210	Small Equipment	5,127.13	455,000.00	449,872.87	99%
61400	Equipment Repair & Maint.	237,649.41	545,000.00	307,350.59	56%
61410	Contracted Services	2,163.00	-	(2,163.00)	0%
81600	Capital Equipment - Major	3,860.22	285,000.00	281,139.78	99%
Total Expenditures		261,039.76	1,585,000.00	1,323,960.24	84%

Las Vegas-Clark County Library District

Project 5010 - Bldg Repair & Maintenance
From 10/01/2021 through 10/22/2021

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61110	Operating Supplies	-	43,500.00	43,500.00	100%
61210	Small Equipment	-	100,000.00	100,000.00	100%
61400	Equipment Repair & Maint.	-	100,000.00	100,000.00	100%
61420	Building Repair & Maint.	40,951.95	800,000.00	759,048.05	95%
61900	Professional Services	10,240.00	800,000.00	789,760.00	99%
81500	Capital Improvements	-	700,000.00	700,000.00	100%
Total Expenditures		51,191.95	2,543,500.00	2,492,308.05	98%

Las Vegas-Clark County Library District

Project 5015 - Construction Projects
From 10/01/2021 through 10/22/2021

510
Capital Projects Fund

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
45200 Interest Earnings	3,824.82	30,000.00	26,175.18	87%
 Total Revenues	3,824.82	30,000.00	26,175.18	87%
Expenditures				
61900 Professional Services	-	160,000.00	160,000.00	100%
81500 Capital Improvements	-	400,000.00	400,000.00	100%
 Total Expenditures	-	560,000.00	560,000.00	100%

Las Vegas-Clark County Library District

Project 5020 - PVS Projects
From 10/01/2021 through 10/22/2021

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	-	376,800.00	376,800.00	100%
81600	Capital Equipment - Major	43,953.80	346,200.00	302,246.20	87%
Total Expenditures		43,953.80	723,000.00	679,046.20	94%

Las Vegas-Clark County Library District

**Project 9010 - Vehicle Purchase and Replacement
From 10/01/2021 through 10/22/2021**

**510
Capital Projects Fund**

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
81600	Capital Equipment - Major	-	150,000.00	150,000.00	100%
Total Expenditures		-	150,000.00	150,000.00	100%

**Las Vegas-Clark County Library District
Statement of Revenues and Expenditures**

**Debt Service Fund - 610
From 10/01/2021 Through 10/22/2021**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Tax Revenue	27.17	-	(27.17)	
Miscellaneous	8.01	10,000.00	9,991.99	99.92%
Total Revenues	35.18	10,000.00	9,964.82	99.65%
Expenditures				
Supplies & Services	1,204.43	10,000.00	8,795.57	87.96%
Total Expenditures	1,204.43	10,000.00	8,795.57	87.96%
Excess (Deficit) of Revenues over (under) Expenditures	(1,169.25)	-	1,169.25	11.69%

Las Vegas-Clark County Library District
Summary Budget Comparison
By GL Account

Debt Service Fund - 610
From 10/01/2021 Through 10/22/2021

		YTD Actual	Budget	YTD Variance	Percent Budget Remaining
65100	Bank Charges	1,204.43	10,000.00	8,795.57	87.96%
	Total	1,204.43	10,000.00	8,795.57	87.96%

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 09/25/2021 through 10/22/2021

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
13349	9/27/2021	10129	Fun Express LLC	Halloween Sticker Puzzles - RB	424.11
13350	9/27/2021	10179	Safe and Secure Alarms and Video	WC: Alarm Monitoring - Burglar	54.00
13351	9/27/2021	10228	Sterling Volunteers	Volunteer back ground checks	213.00
13356	9/27/2021	10654	Educational Testing Service (ETS)	LVCCLD CALL Program-CBT - AUG 2021	193.50
13357	9/27/2021	10809	Sandra Kay Ramaker	Mileage RMB - Sept 9 board meeting	99.12
13358	9/27/2021	10834	Brittany Mangelson	Transcribing 9/9/21 Board of Trustees Mtg	213.00
13360	9/27/2021	11123	Tenera Curtina Sanders	ELV PM VIRT ADV 103 7/28-9/15	756.00
13361	9/27/2021	11137	Vital Records Control	Records Destruction Aug 2021	118.39
13362	9/27/2021	11157	AZ Partsmaster	WH Plumbing Parts	527.53
13363	9/27/2021	11594	BDO USA, LLP	2nd progress billing/QALICBs	39,000.00
13364	9/27/2021	11626	Jay Atwood	Order PUR014894	135.00
13370	9/27/2021	1240	Brady Industries of Nevada, LLC	Towel Fold Pop-Up	322.20
13371	9/27/2021	1429	D.C. Thomas	BD Rent Oct 2021	1,468.00
13372	9/27/2021	1620	Full Compass Systems Ltd	Chief Wall mount WMA2S	172.00
13373	9/27/2021	1757	Ingram Library Services	Library Books & Materials for FY 2021-22	40,850.77
13374	9/27/2021	1837	Johnstone Supply	Various	1,543.84
13375	9/27/2021	2215	OCLC Inc.	Cataloging/ILL Charges FY2021-22	4,747.16
13376	9/27/2021	2307	Progressive Elevator	CC Elevator	697.00
13377	9/27/2021	2362	Refrigeration Supplies Distributor	Various	870.80
13378	9/27/2021	2486	Sonitrol Of Southern NV	Various: Alarm Monitoring	3,693.00
13379	9/27/2021	2702	Grainger, Inc.	Various	305.40
13380	9/27/2021	2733	Phoenix Fire Protection, LLC	Various: Fire Sprinkler Tests/Inspections	630.00
13381	9/27/2021	2798	Brodart Co.	Library Books & Materials for FY 2021-22	14,048.43
13382	9/27/2021	2819	CenturyLink Communications, LLC	Service Sept 2021	3,200.05
13383	9/27/2021	2852	Chem-Aqua, Inc.	EV & RB: HVAC Water Treatment	669.75
13384	9/27/2021	2891	AFLAC	Premium September 2021	815.32
13385	9/27/2021	3435	Ace Fire Systems, Inc.	Various: Fire Sprinkler & Alarm Tests/Insp's	275.00
13386	9/27/2021	5001	UniFirst Corporation	FAC Uniform Rental	114.92
13387	9/27/2021	5718	Tangerine Office Machines	Printer Support Services, Expires: 6/30/2022	829.99
13388	9/27/2021	6253	Karen E. Whisenhunt	Battery Replacement for WM & SM	78.00
13389	9/27/2021	6664	Sky High Marketing, Inc.	RTC/LVCCLD co-branded masks	9,095.00
13391	9/27/2021	7687	United Lock and Security, Inc.	Various	230.50
13392	9/27/2021	7943	Communication Electronic Systems Inc	Various	524.00
13393	9/27/2021	7975	Mary Gound	24h ABE Writing 137 Fri only 7/30-9/17	648.00
13394	9/27/2021	8010	Allied Universal Security Services	On-Site Security 09/03/21-09/16/21 - CH	85,481.01
13395	9/27/2021	8557	Guaranteed Pest Solutions LLC	Various: Bed Bug Inspections	477.50
13397	9/27/2021	9074	Statewide Fire Protection - Western States	CH & WM: Fire Sprinkler Tests/Inspections	175.00
13398	9/27/2021	9101	O'Reilly Auto Parts	Various	42.97
13399	9/27/2021	9133	Ted Wiens Tire & Auto Centers	LOF, (1) Flat Rep. & Safety Seal	73.80
13400	9/27/2021	9287	Otis Elevator Company	WM: Elevator	1,591.76
13401	9/27/2021	9383	Office Plus	Oem toner hp 648a yellow - WC	3,111.49
13402	9/27/2021	9827	Vision Sign Inc.	SV & SM: Sign Maintenance	210.00
13403	9/27/2021	9907	PLIC-SBD Grand Island (Principal)	Premium October 2021	23,290.13
13404	10/4/2021	10017	CDA Media Relations	Sept Full page ad - Black Image	2,000.00
13406	10/4/2021	10129	Fun Express LLC	Sticky Cactus Hands- SW	550.93
13407	10/4/2021	10161	MLAM, Inc.	3 perf by Caro P. WC CC EV Sept 2021	2,750.00
13410	10/4/2021	10927	CenturyLink	Service Sept 2021	2,042.89
13414	10/4/2021	11863	Cision US Inc.	RTC program press release	375.00
13415	10/4/2021	1566	Fairway Chevrolet	Replaced Diesel Filter & MPI	385.71
13416	10/4/2021	1592	Flags Unlimited	Replace Finial & Fix Mech. of Flagpole	3,224.00
13417	10/4/2021	1627	Cengage Learning, Inc.	Library Books & Materials for FY 2021-22	23,768.66
13418	10/4/2021	1757	Ingram Library Services	Library Books & Materials for FY 2021-22	52,204.54
13419	10/4/2021	1897	Lakeshore Learning Materials	Ladybug Number Match - RB	374.21
13420	10/4/2021	2234	Overton Power District #5	Service 08/22/21-09/22/21 MT	182.73
13421	10/4/2021	2351	Rebel Party Rentals	Drum Circle chair rental	248.75
13422	10/4/2021	2686	Simply Covered, Inc.	SU Chairs	710.00
13423	10/4/2021	2798	Brodart Co.	Library Books & Materials for FY 2021-22	189.15
13424	10/4/2021	2799	CDW Government Inc,	QRadar SW Sub. & Support, End: 08/31/24	10,381.14
13425	10/4/2021	3435	Ace Fire Systems, Inc.	Various: Fire Sprinkler & Alarm Tests/Insp's	85.00
13426	10/4/2021	3770	Cox Communications of Las Vegas	Service 09/17/21-10/16/21	29,815.72
13427	10/4/2021	4042	Baker & Taylor, Inc.	Library Books & Materials for FY 2021-22	7,233.97
13428	10/4/2021	4604	Brodart Library Supplies & Furnishings	Sure grip cotton gloves - RB	29.81
13429	10/4/2021	4676	Color Reflections	VGK & RTC Signs	1,726.50
13430	10/4/2021	5001	UniFirst Corporation	FAC Uniform Rental	114.92
13431	10/4/2021	5130	OverDrive Inc.	Library Books & Materials for FY 2021-22	75,512.98
13432	10/4/2021	5718	Tangerine Office Machines	Printer Support Services, Expires: 6/30/2022	58.00
13434	10/4/2021	7655	Gill's Printing and Color Graphics	RTC brochure	1,894.02
13435	10/4/2021	7943	Communication Electronic Systems Inc	Various: Fire Alarm Tests/Inspections	665.00
13436	10/4/2021	8010	Allied Universal Security Services	PVS Security 09/03/21-09/16/21 - CC/SM	897.84
13437	10/4/2021	8122	Staples Advantage Dept LA	Nxt 4ft usba-usb cable - SW	4,661.22
13438	10/4/2021	8235	ZOHO Corporation	Annual Sub. AD Manager Plus, End: 10/30/22	795.00
13440	10/4/2021	9133	Ted Wiens Tire & Auto Centers	Replace 4 tires	909.72
13442	10/4/2021	9383	Office Plus	Crtg,lsr,bk - SM	1,364.43
13443	10/4/2021	9483	Tecre Co., Inc.	Button Making Kit	482.33
13445	10/4/2021	9588	Vocera Communications, Inc.	B3000 Series Battery, Black	1,313.07
13446	10/4/2021	9631	Elliott's Sewer & Drain	WV Plumbing	527.25
13447	10/4/2021	9758	ConvergeOne, Inc.	Maint.-Phone Switches, Term:9/14/21-9/13/22	28,319.94
13448	10/4/2021	9810	Bridgeall Libraries Limited	Annual Subscription - renewal SUBS-R	54,000.00
13449	10/4/2021	9958	Enerspect Medical Solutions LLC	Stock for Training Supplies	1,337.50
13450	10/11/2021	10162	CenturyLink	Service Oct 2021	136.83
13451	10/11/2021	10212	Virgin Valley Water District	Service 08/20/21-09/20/21	1,320.17
13453	10/11/2021	1064	Allied Refrigeration Inc.	Various	117.56
13454	10/11/2021	11000	Salsana LLC	6 children's music concerts	9,000.00
13455	10/11/2021	11601	Vintage King Audio	Pro Tools license renewals	534.60
13457	10/11/2021	1240	Brady Industries of Nevada, LLC	MB Soap Disp. & Sanitizers	263.20
13458	10/11/2021	1580	Ferguson Enterprises, LLC	Various	1,034.58
13459	10/11/2021	1742	Ideal Supply Company Inc.	SM HVAC	21.81
13460	10/11/2021	1837	Johnstone Supply	WM HVAC	26.20

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 09/25/2021 through 10/22/2021

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
13461	10/11/2021	1854	Kamer Zucker Abbott	September 2021 Legal Fees	3,521.65
13462	10/11/2021	1950	Liberty Lock and Security	Various	415.45
13463	10/11/2021	2060	Mechanical Products Nevada Services, LLC	SM HVAC	898.00
13464	10/11/2021	2152	Nedco Supply	Various	877.21
13465	10/11/2021	2351	Rebel Party Rentals	Canopy festival 10x10 - SM	2,811.50
13466	10/11/2021	2362	Refrigeration Supplies Distributor	SM HVAC	12.84
13467	10/11/2021	2533	Suburban Propane - 1487	Propane - Sept 2021	2,535.83
13468	10/11/2021	2567	Teamsters Local Union #14	Union Dues - October 2021	8,367.00
13469	10/11/2021	2698	Virgin Valley Disposal	Rental fee/totter svc - Sept 2021	133.40
13470	10/11/2021	2702	Grainger, Inc.	First Aid Empty Boxes (12)	82.32
13471	10/11/2021	2822	City of Mesquite Sanitation	Service Oct, Nov, Dec 2021	570.97
13472	10/11/2021	3149	Midwest Tape	Library Books & Materials for FY 2021-2022	738.98
13473	10/11/2021	3309	Batteries Plus	Generator Battery	54.99
13474	10/11/2021	3324	Rio Virgin Telephone Co.	Service Oct 2021	418.99
13475	10/11/2021	3500	Garda CL West, Inc	Armored Transportation - Oct 2021	3,925.48
13476	10/11/2021	4513	Blackstone Publishing	Eddie's Boy CD Audiobook	233.64
13478	10/11/2021	4604	Brodart Library Supplies & Furnishings	Materials & Supplies FY 2021-22	1,570.90
13479	10/11/2021	4723	Purvis Industries - Las Vegas NV	Various	1,571.93
13480	10/11/2021	4897	Public Employees Benefits Program State of NV	Acct #750 Ins. Premium - Oct 2021	7,395.27
13481	10/11/2021	8122	Staples Advantage Dept LA	Replicator build surface - WM	5,569.85
13482	10/11/2021	8155	Las Vegas Clark County Librar Dist Foundation	Foundation Bookstore Sales - Sept 2021	15,181.99
13483	10/11/2021	8575	Intermountain Lock and Security Supply	SC Hub Springs (15)	112.50
13484	10/11/2021	8596	The Wellness Group, LLC	Flu Shots 2021	5,312.00
13485	10/11/2021	9101	O'Reilly Auto Parts	Various	173.98
13486	10/11/2021	9133	Ted Wiens Tire & Auto Centers	#49 LOF, Oil Filter & MPI	122.35
13487	10/11/2021	9191	Canon Solutions America, Inc.	IRIS Support 10/1/21 - 9/30/22	2,215.35
13488	10/11/2021	9383	Office Plus	Crtddg,clr laserjet - SW	718.46
13489	10/18/2021	10011	ACT, Inc.	WorkKeys Applied Tech	124.00
13490	10/18/2021	10017	CDA Media Relations	Oct Purchasing Ad	350.00
13491	10/18/2021	10144	CFRA	CFRA- Outlook print 11/11/21-11/10/22	210.00
13493	10/18/2021	10877	Findaway World, LLC	Library Books & Materials for FY 2021-2022	3,788.23
13494	10/18/2021	1627	Cengage Learning, Inc.	Library Books & Materials for FY 2021-22	675.28
13495	10/18/2021	1640	Gerald M. Welt, Chartered	Legal Services Sep. 2021	7,476.73
13496	10/18/2021	1757	Ingram Library Services	Library Books & Materials for FY 2021-22	53,742.19
13497	10/18/2021	2098	Moapa Valley Water District	Service 09/08/21-10/05/21 MV	301.48
13498	10/18/2021	2215	OCLC Inc.	Cataloging/ILL Charges FY2021-22	5,015.66
13499	10/18/2021	2234	Overton Power District #5	Service 09/01/21-10/01/21 MQ	2,475.42
13500	10/18/2021	2798	Brodart Co.	Library Books & Materials for FY 2021-22	45,101.34
13501	10/18/2021	2819	CenturyLink Communications, LLC	Service Oct 2021	7,677.43
13502	10/18/2021	2860	Las Vegas Review Journal	EV ad - El Tiempo	813.75
13503	10/18/2021	2887	West Payment Ctr	Library Materials for MISD FY 2021-22	774.61
13504	10/18/2021	2914	Iron Mountain	Service Sept 2021	501.32
13505	10/18/2021	3149	Midwest Tape	Library Books & Materials for FY 2021-2022	43,450.39
13506	10/18/2021	3307	Unique Management Services, Inc.	Placements - Sept 2021	5,265.00
13507	10/18/2021	3355	Teamsters Security Fund S. Nevada	Premium October 2021	352,872.27
13508	10/18/2021	4517	Fingerprint Pros, Inc.	10 pre-employment fingerprints	590.00
13509	10/18/2021	4522	Quest Diagnostics	8 pre-employment drug tests	322.36
13510	10/18/2021	4604	Brodart Library Supplies & Furnishings	Materials & Supplies FY 2021-22	351.44
13511	10/18/2021	5130	OverDrive Inc.	Library Books & Materials for FY 2021-22	155,237.67
13512	10/18/2021	6092	Innovative Users Group	IUG Institutional Membership 2021-2022	110.00
13513	10/18/2021	7188	Innovative Interfaces, Inc.	Library Books & Materials for FY 2021-22	431.25
13514	10/18/2021	8010	Allied Universal Security Services	PVS Security 09/17/21-09/30/21 - CC	90,473.10
13515	10/18/2021	8122	Staples Advantage Dept LA	Ribbon egg dark green - CC	8,219.49
13517	10/18/2021	9383	Office Plus	Crtddg,lsr,s prt - SU	3,149.53
13518	10/18/2021	9869	Unique Integrated Communications	Call Center Operations - Sept 2021	9,561.99
13519	10/18/2021	9956	Cherry Lake Publishing	Order PUR015003	4,320.42
90008	9/30/2021	10541	Kersti Dennis	Belly Dance Performance 9/17/21	1,250.00
90009	9/30/2021	10633	Anthony R. Maldonado	Romanov Play 9-25-21	500.00
90010	9/30/2021	10930	Business Enterprises of Nevada	MQL: Cafe Management	1,486.00
90011	9/30/2021	11007	Jesus Jose Sutherland	4 Freelance jobs	394.50
90012	9/30/2021	11693	Richard James Cisneros	LV Classica Music Concert -9-23-21	400.00
90013	9/30/2021	11793	STEP CG, LLC	Renewal Wireless Supp. 07/01/21 - 06/30/22	19,541.35
90014	9/30/2021	11801	Jeffrey Scott Trower	SM Drum Circle 9-26-21	350.00
90016	9/30/2021	11879	Mary Coutts Burnett Library ILL	"ILL ""Napoleon on Napoleon"" lost book"	50.00
90017	9/30/2021	11901	Negest Tsegaye	Overpayment on Library Acct	26.00
90018	9/30/2021	11902	Scott David Scheid	Overpayment on Library Acct	17.94
90019	9/30/2021	11903	Jun Ren	Overpayment on Library Acct	109.64
90021	9/30/2021	1991	Lowe's Improvement	July - August 2021 Various	1,420.86
90022	9/30/2021	2175	NV Energy	Service 08/18/21-09/17/21 CH	9,111.41
90023	9/30/2021	2494	Southwest Gas Corp.	Service 08/17/21-09/15/21 WV	476.73
90024	9/30/2021	2673	US Postal Service #323-001 Postage Due Unit	Permit Renewal - BR 323000	265.00
90027	9/30/2021	3149	Midwest Tape	Library Books & Materials for FY 2021-2022	18,096.63
90029	9/30/2021	3383	Home Depot Credit Services	Aug - Sept 2021 Various	491.92
90030	9/30/2021	4117	Television Monitoring Services, Inc.	Tools for school - Sept 15 Clips	250.00
90031	9/30/2021	6130	Reno Gazette Journal	Dan Rather Biblioboard ads	4,886.00
90032	9/30/2021	9439	D & R Hydrant, Inc.	CH,EN,SW,Wc&WM: Ann'l Fire Hydrant Test	750.00
90033	10/7/2021	10223	Boulevard Supply	Traffic cone rental SM Festival	150.00
90034	10/7/2021	10351	Gilcrease Orchard Foundation	SM Festival Pumpkins	891.00
90035	10/7/2021	10482	Kanopy LLC	Kanopy Pay Per Use Program fees	60,000.00
90036	10/7/2021	10565	Erin E. Baltzar	Swing It! Girls SM 10-2-21	600.00
90037	10/7/2021	10847	Karen Sidell	Facepainter SM Festival 10-2-21	600.00
90038	10/7/2021	10917	Kirk P. Homer	SM Fall Festival 10-2-21	500.00
90039	10/7/2021	10961	Jacob Livestock	Straw Rental	420.00
90040	10/7/2021	10981	WCF National Insurance Company	Workers Comp Renewal 2021-2022	75,778.00
90041	10/7/2021	10998	Sprint	Service 8/27/21-9/26/21	20,759.65
90042	10/7/2021	11038	Sahba Motalebi	One Persian Duo Concert WC Oct 2021	1,250.00
90043	10/7/2021	11719	Mystic Mona	Fall Festival 10-2-21	600.00

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 09/25/2021 through 10/22/2021

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
90044	10/7/2021	11734	Christian Ramos Martinez	Hispanic Communications Academy 09-18-21	1,000.00
90045	10/7/2021	11739	Kayla R. Santos	SM Festival Kayla 10-2-21	500.00
90046	10/7/2021	11789	Justin Young	SM Festival Justin Young 10-2-21	500.00
90047	10/7/2021	11790	The-Mint, LLC	SM Fest Stilt Animals 10-2-21	600.00
90048	10/7/2021	11802	Doninyer Alexander Zapata Uribe	HispanicCommunicationsAcademy 09-25-21	150.00
90049	10/7/2021	11859	Hyena-Empire Studio Inc.	chalk artist SM festival 10-2-21	175.00
90050	10/7/2021	11860	Brian Martinez LLC	Brian Martinez Chalk Art 10/2/21 SM	175.00
90051	10/7/2021	11862	Cynthia A. Mallette	Cynthia Mallette Balloons 10/2/21 SM	300.00
90052	10/7/2021	11870	Hortensia Toma	Hortensia Toma Balloons 10-2-21 SM	300.00
90053	10/7/2021	11884	Noe Ramos Jr.	HispanicCommunicationsAcademyGraduation	1,000.00
90054	10/7/2021	11887	Oscar V. Noriega	Hispanic Communications Academy	150.00
90055	10/7/2021	11895	OrangeBoy, Inc.	OrangeBoy Annual Savannah subs.	40,500.00
90056	10/7/2021	1458	State Collections & Disbursement Unit	Mandated Court Payment	1,294.83
90057	10/7/2021	1577	FedEx	Express Services Sept 15 2021	15.51
90058	10/7/2021	2097	Moapa Valley Telephone Co. Inc.	Service 09/26/21-10/25/21	1,053.16
90059	10/7/2021	2159	AT&T SBC	Service 09/25/21-10/24/21	542.97
90060	10/7/2021	2175	NV Energy	Service 08/24/21-09/23/21 EV	5,288.26
90061	10/7/2021	2494	Southwest Gas Corp.	Service 08/25/21-09/23/21 SW	501.59
90062	10/7/2021	2838	Verizon Wireless	Invoice PI028351	3,469.59
90063	10/7/2021	5026	Nevada State Treasurer	Mandated Court Payment	8.00
90064	10/7/2021	6817	Reliance Connects	Service Oct 2021	637.92
90065	10/7/2021	9393	Pamela J. Sundlie	Facepaint Festival 10-2-21 SM	300.00
90066	10/7/2021	9730	Commercial Lighting Specialties, LLC	Various	150.00
90067	10/7/2021	9895	National Benefit Services, LLC	FSA Plan Admin Fee -Sept 2021	409.50
90068	10/14/2021	10675	The New York Times Company	New York Times 9/6/21-9/4/22	37,684.40
90069	10/14/2021	11650	Michael Joseph Castiglia	Mike Oregano Concert - Oct 2021	800.00
90070	10/14/2021	11874	Brushwood Creations	Woodworking at Whitney on 9-13-21	360.00
90071	10/14/2021	1354	City Of Las Vegas-Sewer Fin & Bus Svcs	Service 11/01/21-01/31/22 RB	8,252.85
90072	10/14/2021	1474	Di Bella Flowers & Gifts	Floral Arrangement	187.97
90073	10/14/2021	2117	Multi-Cultural Books & Videos, Inc.	Library Books & Materials for FY 2021-22	3,710.20
90074	10/14/2021	2175	NV Energy	Summary Billing Aug 21 & Sep 21	58,522.14
90075	10/14/2021	2494	Southwest Gas Corp.	Service 09/02/21-10/01/21 LA	175.88
90076	10/14/2021	2648	United Parcel Service	Increase Deposit - Shipper #864045	1,000.00
90080	10/14/2021	2837	Republic Services 620	Current Svc/rent 10/01-12/31 LA	29,329.74
90081	10/14/2021	8192	AT&T	Service Oct 2021	46.40
90082	10/14/2021	8271	Lewis & Ellis, Inc.	Actuarial Services 2021	4,000.00
90083	10/21/2021	10231	Janet A. Mikealson-Lenox	Balloon art for WC family pride event	300.00
90084	10/21/2021	10263	Seda Aybay Owens	2 Dance concerts & 2 master classes	7,000.00
90085	10/21/2021	10782	World Archives Holdings LLC	Access Newspaper Archive.com 1/1/22-12/31/22	11,025.00
90086	10/21/2021	10959	USCutter, Inc.	Black Ink for Sawgrass VJ628	119.99
90087	10/21/2021	10995	Mosyle Corporation	Device Mgemnt of Mac Fleet, End: 10/21/22	3,420.00
90088	10/21/2021	11122	Amanda Barber	Patron Refund for Returned items - CC	51.99
90089	10/21/2021	11671	Marc B. Leeds	ALP OCT PD	67.50
90090	10/21/2021	11740	Marimar Rivera Quinones	ALP OCT PD	67.50
90091	10/21/2021	11865	Monica Shannah	ALP OCT PD	67.50
90092	10/21/2021	11897	David Glenn Harrington	2.5h ALP OCT PD 10/15/21, 10:30a-1P	67.50
90093	10/21/2021	11913	Marcel Miernik	Refund for returned item	23.00
90094	10/21/2021	1458	State Collections & Disbursement Unit	Mandated Court Payment	1,294.83
90095	10/21/2021	1577	FedEx	Express Services	73.21
90096	10/21/2021	2175	NV Energy	Service 09/01/21-09/30/21 WM	16,686.42
90097	10/21/2021	2494	Southwest Gas Corp.	Service 09/08/21-10/06/21 EV	417.70
90098	10/21/2021	5026	Nevada State Treasurer	Mandated Court Payment	8.00
90099	10/21/2021	5463	Displays2Go	Acrylic holders for magazines - IS	943.87
Total 100 - General Fund					1,900,676.05

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

Las Vegas - Clark County Library District
Check/Voucher Register

Grant Fund - 220
From 09/25/2021 through 10/22/2021

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
13354	9/27/2021	10543	Kathleen San Nicolas	CC PM INT VIRT 117 8/3-9/21	1,890.00
13355	9/27/2021	10640	Susan Joan Hatch	SW PM INT 112 8/2-9/20	1,890.00
13359	9/27/2021	11006	Michael Shon Thrower	CC AM CONV 129 7/30-9/17	918.00
13360	9/27/2021	11123	Tenera Curtina Sanders	ELV PM VIRT ADV 103 7/28-9/15	1,890.00
13365	9/27/2021	11657	Maria A. Preston	RB PM BEG 123 7/29-9/20	1,890.00
13366	9/27/2021	11711	Lisa Beth Grimm	CC PM L INT 121 7/29-9/16 no 9/6	1,890.00
13367	9/27/2021	11712	Tatyana Balashova	ELV AM INT 108 8/2-9/20	3,780.00
13368	9/27/2021	11717	Brett Michael Russell	ELV AM ADV 2 133 8/3-9/21	1,890.00
13369	9/27/2021	11784	Cory Allen Starkes	ELV AM Conv 130 7/30-9/17	918.00
13390	9/27/2021	7289	Allison Socha	CIT VIRT 128 7/28-9/15 M-Th no 9/6	1,890.00
13396	9/27/2021	8797	Natalia Hiscock	SV 127 7/29-9/16 no 9/6	1,890.00
13405	10/4/2021	10114	Vickie Thompson	CC ABE VIRT ACAD ADV 140-1 8/12-9/22	1,944.00
13411	10/4/2021	11006	Michael Shon Thrower	WH PM 110 8/2/21 - 9/22/21	1,890.00
13413	10/4/2021	11738	Rebecca Elizabeth Case	CC AM ADV VIRT 116 8/3-9/21	1,822.50
13437	10/4/2021	8122	Staples Advantage Dept LA	Nxt 4ft usba-usb cable - SW	13.95
13452	10/11/2021	10543	Kathleen San Nicolas	ELV ADV AM 101 7/28-9/15	1,890.00
90015	9/30/2021	11872	Dione Thompson	OSCC Tutor lab 9/13-9/16	324.00
90041	10/7/2021	10998	Sprint	Service 8/27/21-9/26/21	569.76
Total 220 - Grant Fund					29,190.21

Las Vegas - Clark County Library District
Check/Voucher Register

Gift Fund - 230

From 09/25/2021 through 10/22/2021

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
13352	9/27/2021	10523	Blake Hament	BBTTC instruction	800.00
13353	9/27/2021	10536	Ivan Aguirre	EN Tech Instruction Aug 2021	187.50
13409	10/4/2021	10746	Santiago Ricoy	EV Tech Lab Instruction	1,000.00
13439	10/4/2021	8671	Eurie Creative, Inc.	Tom Lawyer award	150.00
13456	10/11/2021	11791	Cristian Echeverria	EV marketing Sept 2021	2,000.00
13477	10/11/2021	4517	Fingerprint Pros, Inc.	Tutor fingerprinting	104.00
13492	10/18/2021	10523	Blake Hament	BBTTC instruction	800.00
13515	10/18/2021	8122	Staples Advantage Dept LA	Ribbon egg dark green - CC	279.42
Total 230 - Gift Fund					5,320.92

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

Las Vegas - Clark County Library District
Check/Voucher Register

Capital Projects Fund - 510
From 09/25/2021 through 10/22/2021

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
13408	10/4/2021	10454	USI Insurance Services LLC	ELV QALICB D&O Liab 9/27/21-09/27/24	3,729.00
13412	10/4/2021	11594	BDO USA, LLP	2nd progress billing/QALICBs	10,000.00
13422	10/4/2021	2686	Simply Covered, Inc.	SU Chairs	770.00
13433	10/4/2021	7371	EnvisionWare, Inc.	Replacement LDS computer at LA	1,552.95
13441	10/4/2021	9234	Data Processing Air Corporation	LA: (2) HVAC Compressors	24,906.58
13444	10/4/2021	9489	Teledata Technologies	Rollover New FY-Data Install People Counter	2,163.00
13516	10/18/2021	9191	Canon Solutions America, Inc.	Public copier - LA	4,247.36
Total 510 - Capital Projects Fund					47,368.89
Total - All Funds					1,982,556.07

ITEM VI.A.3.b.



MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director

FROM: John Vino, General Services Director

DATE: October 27, 2021

SUBJECT: General Services Report, November 2021

This report provides an overview of the primary accomplishments, initiatives and District-wide activities for the General Services Division for the month of October 2021.

POWERFUL PLACES

West Las Vegas Relocation

WLV Building Programming – An initial kick-off meeting was held with KME Architects, Board Members and District Staff on October 18th, at the East Las Vegas Library – Topics covered included:

- Programming Goals, Timeline, and Community Engagement Approach – KME Architects.
- Staff of the West Las Library provided a presentation on the West Las Vegas neighborhood and branch.
 - History of the Community
 - Future of the Community
 - History and Role of the West Las Vegas Library
- East Las Vegas - General discussion with staff on the functional design of the East Las Vegas Library.
 - Pro & Cons of Design
 - Areas that work really well
 - Areas that underperform
- Identification of key external and internal stakeholders.

A follow-up meeting is tentatively scheduled for Nov. 9th at the West Las Vegas Library - the agenda for this meeting will include:

Meeting #2 – Executive meeting (November 10, 2021)

Attendees:

KME
LVCCLD Staff
Branch Manager

Tentative Agenda / Discussion Points:

1. Sign-In / Introductions
2. Schedule overview – Previous meeting: Recap
3. Project parameters: Recap
4. Discussion of Highest Hopes / Big Pictures for this project: Recap
5. Program
 - a. Review of “baseline program” for new WLV Library
 - b. Departmental needs
 - c. Exterior: Program site requirements / needs
 - d. Space area diagrams / naming conventions
6. Next Steps
 - a. Refinement of “baseline program” – KME
 - b. LVCCLD to send KME inspirational images
 - c. New Opportunities: Partnerships and Sponsorships

Questionnaire to be sent to LVCCLD (as needed)

Tentative additional workshops and focus group meetings are set for the following dates:

- Meeting #3 – Executive meeting (November 15, 2021)
- Meeting #4 – Community Workshop (November 29, 2021)
- Meeting #5 – Executive meeting (December 8, 2021)
- Meeting #6 – Community meeting (Dec 15, 2021)

WLV -Negotiations with the City of Las Vegas - The District continued to meet with the City of Las Vegas for discussions regarding terms and conditions for an Interlocal Agreement to secure 5 acres of land located on Martin Luther Boulevard and Mt. Mariah Dr., as well as the City potentially purchasing our exiting Library and Theater.

As requested, the District provided to the City a letter detailing our understanding of considerations and terms for the proposed agreement - the considerations and terms were based on previous Interlocal Agreements between LVCCLD and the City of Las Vegas.

Attached for your review is the City’s redlined response to our letter of considerations and terms. The District feels we have reached an agreement in principle with the City and plans on moving forward with drafting an Interlocal Agreement based on these terms and consideration, and if the agreement can be finalized in time, bring them to Board for approval at the December Board Meeting.

Whitney Library

- The District is developing drawings and plans for the creation of a family restroom to service the Youth Services Library.
- Completed refresh of the Teen Zone

Rainbow library

- Completed refresh of the Teen Zone

POWERFUL PARTNERSHIPS

- Provided logistical and manpower assistance in support of the Fall Festival at the Summerlin Library.

POWERFUL PLATFORMS

- **Anytime Library platform** - Attended various start-up meetings for our new platform. A site walk-through for its pending location is scheduled for November 4th. Our new Anytime Library should arrive in approx. 12 weeks, where it will undergo further District testing at the Windmill Library.

POWERFUL PEOPLE

Our Board of Trustee members – A special thank you to the Board for participating in our Kick-off meeting for the New West Las Vegas Library. We appreciate your attendance at this, and other meetings as we develop our new program. Your comments and insights are greatly valued.

Covid Update

In response to the Governors reinstatement of the mask mandate, staff continues worked with the HR department to monitor and respond related incidents.

General Services continues to purchase additional disposable masks for patron usage and other Covid supplies in support of our staff. We continues to monitor and address Covid-19 guidelines based on revised CDC and SNHD recommendations.



MEMORANDUM

DATE: October ~~27~~⁵, 2021

SUBJECT: Terms and Considerations for West Las Vegas Library Relocation

It was requested that the Las Vegas-Clark County Library District, consider the feasibility and viability of relocating and constructing a new West Las Vegas Library. The following is our understanding of terms and considerations being evaluated by the District and the City.

This is not intended to be a complete or a final list of terms and conditions for a future agreement. It is merely a statement of the District's current understanding of possible terms and conditions.

Existing Library

The Library District currently operates the West Las Vegas Library and Theater at 951 W. Lake Mead Boulevard, Las Vegas, Clark County, Nevada 89106. The 30,696 square foot (1) story building is comprised of an approx. 17,000 Library and two building additions which are made up of the current 298 seat theater and 1,500 square foot Young People Library (YPL). The site is further identified by the assessment office as Parcel Numbers 139-21-703-019 & 020.

The original ground lease with the City of Las Vegas is dated October 21, 1987, the original term is for 50 years, extending to July 2037 and includes an option to extend for an additional 49 years. In an amendment to the lease, dated April 1, 1992, the City of Las Vegas and Las Vegas-Clark County Library District agreed to extend an additional portion of land 80' to the south of the larger parcel to accommodate expanding the West Las Vegas Theater. A second amendment to the lease, dated October 20, 1993 was in regards to removing from the lease, the portion of land to be used for the Cultural Arts Center.

Considerations and Terms - the following considerations and terms are based on previous Interlocal Agreements between LVCCLD and the City of Las Vegas, most recently the transfer of lease improvements for the Las Vegas Library and Museum building, dated April 15, 2015.

- **Lease Agreement** - District would agree to terminate its current lease, as amended, in consideration for receiving a satisfactory negotiated fair market value offer, for our "As Is" leasehold improvements.
- **Holdover Term** - District to be permitted to use the space it currently occupies within the Premises, without any lease or rental fee during the term of design, construction and occupancy of the new West Las Vegas Library. (the "Holdover Term").

SUBJECT: Terms and Considerations for West Las Vegas Library Relocation

- **Theater** - Continued operation of the current Theater. Due to past history and the theaters continuing impact in the WLV community, ~~The District has a vested interest in the on-going operations and management of the theater. The District will require a satisfactory agreement and understand of the future operational and management plans for the Theater. The District would agree to operate the Theater during the holdover term. Upon vacation of the property the District would obtain and would be open to further negotiations for the operation and management of the Theater after the holdover term, if needed programming rights to the Theater up to four times per year in coordination with the City for an agreed upon period of time.~~
- **Maintenance** - Upon finalization of a new agreement and ~~during after~~ the Holdover term, City will be responsible for maintenance and repairs of the structure, building ~~systems~~(systems (e.g. mechanical, electrical and plumbing), landscaping, etc., District will be responsible for all maintenance including general maintenance of the interior space it occupies including without limitation, janitorial, minor repairs (e.g. light bulb replacement, carpet/drywall repairs, etc.) during the holdover period.
- **New Market Tax ~~Credits~~—Credits** - The new library site ~~will~~may be eligible for New Market tax Credits. The District requests that if an agreement is reached, that the City pursue and make a good faith effort to secure, ~~at the City's sole cost and expense,~~ Federal or State New Markets Tax Credits or other federal, state or local subsidies, ~~on the District's behalf, for the new West Las Vegas Library project.~~

New Library Site

Site - Proposed new Library site - approx. 5.25 acres located on Martin L. King Blvd and Mount Mariah Drive , identified as APN 139-21313-014, APN 139-21313-028 and a portion of APN 139-21-313-019

Considerations – the following consideration are based on previous Interlocal Agreements between LVCCLD and the City of Las Vegas, most recently the site lease agreement for the Centennial Library dated October 6th, 2004.

- **Terms** – 50 years from the date of execution, one renewal option for 49 years, on termination all rights and interests enjoyed by District shall also be relinquished to City.
- **Re-Mapping/Zoning** – The City agrees to re-mapping and, if necessary, re-zoning the site identified above for turnover to the District.
- **Improvements** - District agrees to construct improvements on the site for the purpose of establishing a public library and associated parking, all of which shall be designed and constructed in conformance with all building codes and City ordinances in effect within the corporate boundaries of City (collectively the "City Code").

The District shall be solely responsible for the planning, design and construction of a new West Las Vegas Library. The District shall follow all applicable laws, regulations and ordinances pertaining to the planning, design and construction new Library, including any requirement of the City when the City is acting in a regulatory manner.

- **CC&R's** - District agrees to design, construct and maintain the site and improvement in accordance with applicable Covenants, Conditions & Restrictions.
- **Assignment And ~~Sublease~~—Sublease** - District hereby agrees not to assign or sublet any of its rights or duties hereunder or to sublet the site any portion thereof,

SUBJECT: Terms and Considerations for West Las Vegas Library Relocation

except to another subsequent governmental entity with the consent of the City. District reserves the right to sublease the site to a District Foundation or a "QALICB" as may be required to qualify for New Market Tax Credits.

- **Maintenance** - District shall keep and maintain the Site in a clean and healthful condition and in compliance with all existing or hereafter enacted laws, statutes, ordinances, order, rules and regulations (federal, state, municipal or other governmental agencies which have jurisdiction over the Site or of the activities contemplated hereby) during the existence of a new agreement.
- **Offsite Improvement** - City shall ~~provide, pay for work in good faith to identify funding sources for offsite improvements including, construct and develop those offsite improvements necessary for District to occupy and build on the Leased Premises. Said improvements include,~~ but ~~are~~ not limited to, traffic lights, crosswalks, and turn lanes relative to the Leased Premises.
- ~~**Utilities** - City shall provide on the Leased Premises all utilities underground to a location 5 feet inside of the inside face of the sidewalk and capped for future use.~~
- District agrees to install and maintain, at its sole cost and expense all of the necessary connections to public utility lines and to pay all of the expenses incurred in the use of said utilities.
- **Geotechnical Testing** - The City shall provide the District with a site assessment and certificate of compliance that all surface and subsurface trash, debris and hazardous materials have been removed from the Leased Premises and any and all site mitigation requirements have been performed so that the Leased Premises is acceptable for development and future construction.

City shall provide geotechnical, soil and engineering studies at its own expense verifying District's ability to build on Leased Premises within one year of execution of this Agreement. District shall approve the method, manner and personnel for said studies.



ITEM VI.A.3.c.

MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Jeff Serpico, Human Resources Director

DATE: October 27, 2021

SUBJECT: Human Resources (HR) Report, November 2021

Section (1) of this report, *Fiscal Year HR Goals and Objectives (Plays)*, covers activity from October 1 to October 31. This section provides updates on HR strategic and operational activities (Playbook).

Section (2) of this report, *Transactional Activity & Key Metrics*, covers administrative transactions (volumes) and key HR measures such as Turnover, Vacancy Rate, Training and Diversity. The section is presented as two separate dashboard reports (attached). Please note section (2) covers the activity from July 1, 2021 to September 30, 2021 (HR Dashboard). The one-month lag for reporting of HR transactional data allows for a full month of data presentation and the ability to meet the report submission deadline.

HR Report Contents:

- 1. Fiscal Year HR Goals and Objectives (Plays)**
- 2. Transactional Activity & Key Metrics (HR Administrative)**
 - a. HR Dashboard - Fiscal Year 2021-2022**
 - b. Diversity Dashboard - Calendar Year 2021**

1. Fiscal Year HR Goals and Objectives (Plays):

- **Develop and Maintain Competitive Total Rewards Program:**
 - Data (Benchmark Jobs, Comparable Organizations, and Current Pay & Benefits Structures/Programs) sent to *Koff & Associates*. Market survey in-process
 - Staff Employee Wellness survey launched on October 22 and closes on November 5

- **Develop, enhance and maintain intra-organizational communication methods and frequency to enhance employee engagement:**
 - 4th Quarter Labor Management meeting (Scheduled November 4th)
 - Town Hall meeting #2 (Half-time - Scheduled December 7th)
- **Develop and enhance organizational and individual development opportunities:**
 - *Customer Service* training feedback session with A-Team (Completed)
 - *Customer Service* training plan for 2nd half of Fiscal Year being developed
- **Evolve and champion a culture of Diversity, Equity, Inclusion, and Accessibility (DEIA):**
 - Districts DEIA Action Plan (Approved by Board of Trustees on July 8)
 - DEIA Plan, Goals and Board presentation added to Voyager page
 - DEIA Staff Survey (being researched)
 - Outreach sub-group established

2. Transactional Activity and Key Metrics:

- (a) Human Resources Dashboard 2021 - 2022 (attached)
- (b) Diversity Dashboard (Q1 attached, Q2 revision due to implementation of UKG System)

10/25/2021

LVCCLD HR DASHBOARD

FY2021-2022

LVCCLD			FY 2021-2022 HUMAN RESOURCES DASHBOARD														
	Metric	Quarter 1 of FY 2021-2022			Quarter 2 of FY 2021-2022			Quarter 3 of FY 2021-2022			Quarter 4 of FY 2021-2022			FY Running Total (RT) TOTAL FY	FY Monthly Average FY 2021-2022	Prior FY Monthly Average FY 2020-2021	
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22				
A	Total Employees (Headcount)	620	610	604										NA	611.33	642.36	A
B	Full-Time Employees 60 hours or more (Headcount)	313	314	317										NA	314.67	309.64	B
C	Part-Time Employees 59 hours or less (Headcount)	307	296	287										NA	296.67	332.73	C
D	Full-Time-Equivalent (FTE-District)	NA	NA	NA										NA	NA	NA	D
E	Average Years of Service (District)	9.9	10.0	10.1										NA	10.00	9.59	E
Talent Acquisition & Management																	
F	Open Positions (Budget) = 778	158	168	174										NA	167	136.00	F
G	Positions Posted (Approved to Fill)	11	16	17										NA	15	7.00	G
H	Applications Received	414	829	540										1783	594	507.00	H
I	Interviews Conducted	7	16	13										36	12	5.55	I
J	New Hires	5	3	8										16	5	2.45	J
K	Promotions	4	4	5										13	4	3.73	K
L	Lateral Transfers	0	0	1										1	0	1.10	L
M	Demotions	0	0	1										1	0	0.55	M
N	Employees Successfully Completing Probationary Period	5	1	2										8	3	1.55	N
O	(1) Average Cost Per New Hire	\$19,886	\$2,698	\$25,019										\$47,603	\$15,868	\$10,366	O
Separations & Turnover																	
P	Total Separations from Employment	8	12	13										33	11	10.00	P
Q	Voluntary Separations	8	10	12										30	10	9.45	Q
R	Involuntary Separations	0	2	1										3	1	0.55	R
S	Turnover (Entire District)	1.29%	1.97%	2.15%										0	0	1.6% / *17.61%	S
T	Turnover (Without Page Positions)	0.81%	0.65%	1.49%										0	0	2.19% / NA	T
U	Annualized Twelve Month Turnover (Entire District)	15.48%	19.55%	21.64%										NA	18.89%	26.05%	U
V	Vacancy Rate (Open Positions) / (Total Employees + Open Positions)	20.31%	21.59%	22.37%										NA	21.42%	17.49%	V
W	Average Years of Service (Voluntary Separations)	1.5	2.5	5.6										NA	3.2	10.1	W
X	Average Years of Service (Involuntary Separations)	5.7	4.3	12.9										NA	7.6	3.4	X
Training & Talent Development																	
Y	Employee Attending New Hire Orientation	5	3	8										16	5.33	2.45	Y
Z	Total Employee Training Encounters	173	27	178										378	126.00	92.73	Z
AA	Virtual	76	9	139										224	74.67	81.82	AA
BB	Live On-Site	88	14	34										136	45.33	7.09	BB
CC	External Conferences	9	4	5										18	6.00	3.82	CC
DD	Total Training Cost	\$6,049	\$3,584	\$6,296										\$15,929	\$5,310	\$5,031	DD
EE	Total Tuition Reimbursements	\$0.00	\$0.00	\$2,000										2000	666.67	\$3,193	EE
FF	Undergraduate	\$0.00	\$0.00	\$0.00										0	0.00	\$652	FF
GG	Graduate	\$0.00	\$0.00	\$2,000										2000	666.67	\$2,541	GG
HH	(2) Annual Required Compliance Training Completion	98.5%	97.20%	97.80%										NA	97.83%	NA	HH
Benefits & Wellness																	
II	Staff Utilizing FMLA or Unpaid Authorized Leave > 4 weeks	2	1	1										4	1.33	5.00	II
JJ	Total Leave Hours Utilized	104.00	80.00	80.00										264.00	88.00	269.09	JJ

(1) 8% of Base Salary if less than \$35,000 & 10.5% of Base Salary if Greater than \$35,000 (Source SHRM 2020)

(2) January 21 - Begin new compliance training cycle.

* Annual

Restate = Yellow

Final- Regular Board of Trustees Meeting November 10, 2021 - Item VI- Library Reports

NOTES:

LEO-4 Instruction Booklet - Race and Ethnic Identification match EEO1

Data Pull 03/31/21

*N= 634

**N- without Page Job Title - 484

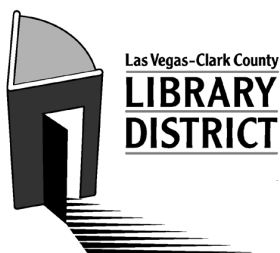
*** July 2019 US Census Bureau - Clark County

Quarter 1 2021 (Initial)

LVCCLD Diversity Dashboard 2021
(Quarter 1)

***Race and Ethnicity Identification								***Clark County (CC)	*All District	%	Variance CC	**Without Page	%	Variance CC					
1	Hispanic or Latino (b)							31.60%	143	22.5552%	-9.04%	94	19.42%	-12.18%					
2	White (Not Hispanic or Latino) (41.7%) white alone (a)							41.70%	318	50.1577%	8.46%	253	52.27%	10.57%					
3	Black or African American (Not Hispanic or Latino) (a)							13.10%	65	10.2524%	-2.85%	57	11.78%	-1.32%					
4	Native Hawaiian or Pacific Islander (Not Hispanic or Latino) (a)							0.90%	11	1.7350%	0.84%	9	1.86%	0.96%					
5	Asian (Not Hispanic or Latino) (a)							10.40%	74	11.6719%	1.27%	52	10.74%	0.34%					
6	Native American or Alaska Native (Not Hispanic or Latino) (a)							1.20%	3	0.4712%	-0.73%	3	0.62%	0.58%					
7	Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)							4.90%	20	3.1546%	-1.75%	16	3.31%	-1.59%					
(2-6) Develop 2 or more								103.80%	634	100.00%		484	100.00%						
***Sex / Gender Identification								***Clark County (CC)	*All District	%	Variance CC	**Without Page	%	Variance CC					
1	Female							50.10%	437	68.93%	18.83%	319	65.91%	15.81%					
2	Male							49.90%	197	31.07%	-18.83%	165	34.09%	-15.81%					
3	Non Identifying							0.00%	0	0.00%	0.00%	0	0.00%	0.00%					
								100.00%	634	100.00%		484	100.00%						
Job Categories (EEO-4)								1	2	3	4	5	6	7	Total				
								Hispanic or Latino	White (Not Hispanic or Latino) (41.7%) white only	Black or African American (Not Hispanic or Latino)	Native Hawaiian or Pacific Islander (Not Hispanic or Latino)	Asian (Not Hispanic or Latino)	Native American or Alaska Native (Not Hispanic or Latino)	Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)					
1	Officials and Administrators							8	47	17	0	8	0	2	82				
2	Professionals							16	34	6	1	11	0	4	72				
3	Technicians							10	26	6	2	5	1	0	50				
4	Protective Service Workers							0	0	0	0	0	0	0	0				
5	Paraprofessionals							18	63	9	2	18	0	1	111				
6	Administrative Support Workers (Including Clerical and Sales)							91	139	22	5	32	2	10	301				
7	Skilled Craft Workers							0	2	0	0	0	0	0	2				
8	Service/Maintenance Workers							0	7	5	1	0	0	3	16				
Total								143	318	65	11	74	3	20	634				
Job Categories (EEO-4)								1	2	3	4	5	6	7	Job Class Count	Job Class % of all Positions	Gender	Count	%
								Hispanic or Latino	White (Not Hispanic or Latino) (41.7%) white only	Black or African American (Not Hispanic or Latino)	Native Hawaiian or Pacific Islander (Not Hispanic or Latino)	Asian (Not Hispanic or Latino)	Native American or Alaska Native (Not Hispanic or Latino)	Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)					
1.0	Officials and Administrators							8	47	17	0	8	0	2	82	12.93%	Gender	Count	%
1.1	District Job Class %							9.76%	57.32%	20.73%	0.00%	9.76%	0.00%	2.44%	100.00%		Female	49	59.76%
1.2	Variance from CC							-21.84%	15.62%	7.63%	-0.90%	-0.64%	-1.20%	-2.46%		Male	33	40.24%	
																Non	0	0.00%	
2.0	Professionals							16	34	6	1	11	0	4	72	11.36%	Gender	Count	%
2.1	District Job Class %							22.22%	47.22%	8.33%	1.39%	15.28%	0.00%	5.56%	100.00%		Female	51	70.83%
2.2	Variance from CC							-9.38%	5.52%	-4.77%	0.49%	4.88%	-1.20%	0.66%		Male	21	29.17%	
																Non	0	0.00%	
3.0	Technicians							10	26	6	2	5	1	0	50	7.85%	Gender	Count	%
3.1	District Job Class %							20.00%	52.00%	12.00%	4.00%	10.00%	2.00%	0.00%	100.00%		Female	19	38.00%
3.2	Variance from CC							-11.60%	10.30%	-1.10%	3.10%	-0.40%	0.80%	-4.90%		Male	31	62.00%	
																Non	0	0.00%	
4.0	Protective Service Workers - Outsourced							0	0	0	0	0	0	0	0	0.00%	Gender	Count	%
5.0	Paraprofessionals							18	63	9	2	18	0	1	111	17.51%	Gender	Count	%
5.1	District Job Class %							16.22%	56.76%	8.11%	1.80%	16.22%	0.00%	0.90%	100.00%		Female	85	76.58%
5.2	Variance from CC							-15.38%	15.06%	-4.99%	0.90%	5.82%	-1.20%	-4.00%		Male	26	23.42%	
																Non	0	0.00%	
6.0	Administrative Support Workers (Including Clerical and Sales)							91	139	22	5	32	2	10	301	47.48%	Gender	Count	%
6.1	District Job Class %							30.23%	46.18%	7.31%	1.66%	10.63%	0.66%	3.32%	100.00%		Female	233	77.41%
6.2	Variance from CC							-1.97%	4.48%	-5.79%	0.76%	0.23%	-0.54%	-1.58%		Male	68	22.59%	
																Non	0	0.00%	
7.0	Skilled Craft Workers							0	2	0	0	0	0	0	2	0.32%	Gender	Count	%
7.1	District Job Class %							0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%		Female	0	0.00%
7.2	Variance from CC							-31.60%	58.30%	-13.10%	-0.90%	-10.40%	-1.20%	-4.90%		Male	2	100.00%	
																Non	0	0.00%	
8.0	Service/Maintenance Workers							0	7	5	1	0	0	3	16	2.52%	Gender	Count	%
8.1	District Job Class %							0.00%	43.75%	31.25%	6.25%	0.00%	0.00%	18.75%	100.00%		Female	0	0.00%
8.2	Variance from CC							-31.60%	2.05%	18.15%	5.35%	-10.40%	-1.20%	13.85%		Male	16	100.00%	
																Non	0	0.00%	
Total								143	318	65	11	74	3	20	634	100.00%			

ITEM VIII.B.1.



AGENDA ITEM

NOVEMBER 10, 2021 MEETING OF THE BOARD OF TRUSTEES

Agenda Item #VIII.B.1.:

Discussion and possible Board action regarding the Finance and Audit Committee's recommendation to approve the audit performed by BDO USA, LLP for the Fiscal Year 2020-2021.

Background:

At the March 11, 2021 meeting of the Board of Trustees, the Board authorized staff to appoint BDO USA, LLP for auditing services for the fiscal year ending June 30, 2021.

The draft of the audit and compliance report was presented to the Finance and Audit Committee on Tuesday, November 9, 2021.

The Finance and Audit Committee will present a summary and recommendation of the Finance and Audit Committee's review of the auditor's report that occurred at the Committee's meeting.

Recommended Action:

Motion to approve the 2020-2021 Audit Report as presented by BDO USA, LLP, and to incorporate the Opinion Letter into the official minutes of the Board of Trustees' November 10, 2021 meeting.

DRAFT

Annual Financial Report

Las Vegas-Clark County

Library District

July 1, 2020 - June 30, 2021

Las Vegas, Nevada

Las Vegas-Clark County

**LIBRARY
DISTRICT**

www.lvcclld.org

DRAFT

DRAFT

Annual Financial Report

Las Vegas-Clark County

Library District

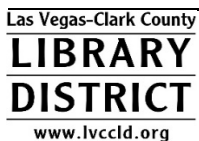
July 1, 2020 - June 30, 2021

Las Vegas, Nevada

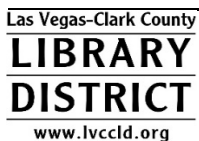
Las Vegas-Clark County
Library District Headquarters
7060 West Windmill Lane
Las Vegas, Nevada 89113

Kelvin Watson, Executive Director
Floresto Cabias, CPA, Chief Financial Officer

DRAFT

DRAFT**Las Vegas-Clark County Library District****Table of Contents****For the Fiscal Year Ended June 30, 2021**

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditors' Report on Financial Statements and Supplementary Information	1
Management's Discussion and Analysis	5
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet	17
Reconciliation of the Balance Sheet to the Statement of Net Position	19
Statement of Revenues, Expenditures and Changes in Fund Balances	20
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	22
Notes to Basic Financial Statements	23
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	45
Schedule of Changes in total OPEB Liability - Postemployment Benefits Other Than Pensions	46
Multiple-Employer Cost-Sharing Defined Benefit Pension Plan:	
Proportionate Share of the Collective Net Pension Liability Information	47
Proportionate Share of Statutorily Required Pension Contribution Information	48
Notes to Required Supplementary Information	49

DRAFT**Las Vegas-Clark County Library District****Table of Contents (continued)****For the Fiscal Year Ended June 30, 2021**

	<u>Page</u>
Other Supplementary Information:	
Combining and Individual Fund Statements and Schedules:	
Major Fund:	
Capital Projects Fund	
Schedule of Revenues, Expenditures, and Changes in Fund	
Balance - Budget and Actual	51
Non-Major Funds:	
Special Revenue Funds, Debt Service Fund and Permanent Fund	
Combining Balance Sheet	53
Combining Statement of Revenues, Expenditures and	
Changes in Fund Balances	55
Schedule of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual - Grant Fund	57
Schedule of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual - Gift Fund	58
Schedule of Revenues, Expenditures and Changes in Fund	
Balance - Budget and Actual - Debt Service Fund	59
Independent Auditors' Report on Internal Control Over Financial Reporting	
and on Compliance and Other Matters Based on an Audit of Financial	
Statements Performed in Accordance with <i>Government Auditing Standards</i>	61
SINGLE AUDIT AND ACCOMPANYING INFORMATION	
Independent Auditors' Report on Compliance for each Major Program;	
Report on Internal Control over Compliance; and Report on Schedule	
of Expenditures of Federal Awards Required by the Uniform Guidance	63
Schedule of Expenditures of Federal Awards	67
Notes to Schedule of Expenditures of Federal Awards	68
Schedule of Findings and Questioned Costs	69

DRAFT

Financial Section

DRAFT



Tel: 702-384-1120
Fax: 702-870-2474
www.bdo.com

6100 Elton Avenue, #1000
Las Vegas, NV 89107

Independent Auditor's Report

Board of Trustees
Las Vegas-Clark County Library District
Las Vegas, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Las Vegas-Clark County Library District (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Las Vegas-Clark County Library District Foundation fund, which is a major fund that represents 9.2%, 13.9%, and 1.5% of the assets, net position and revenues, respectively, of the District's total governmental activities. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such major fund, is based solely on the reports of the other auditor.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, postemployment benefits other than pensions, schedule of funding progress, proportionate share of the collective net pension liability information, proportionate share of statutorily required pension contribution information and budgetary comparison information on **pages 13-22 and 53-61** be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

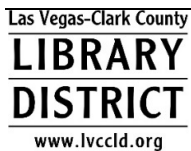
In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

November 10, 2021
Las Vegas, Nevada

DRAFT

Management's Discussion and Analysis

DRAFT

DRAFT**Las Vegas-Clark County Library District****Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2021**

As management of the Las Vegas-Clark County Library District (the District), we offer readers of the Annual Financial Report this narrative overview and analysis of the financial activities of the District as of and for the fiscal year ended June 30, 2021.

Financial Highlights

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$170,237,579 (net position).
- The District's total net position increased by \$11,920,795 over the prior year. This increase is primarily attributable to increases in property tax and intergovernmental consolidated taxes, reductions in services and supplies and personnel costs, and minimal spending on capital projects. The District expects to experience net position increases in future years partially as a result of the District continuing its conservative spending practices, which are designed to provide fiscal stability, but not to adversely affect the provision of library services.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$62,965,401, an increase of 11,188,331 or 21.6% from the prior year. The increase is primarily attributable to minimal spending for construction of capital assets, suspending technology upgrades and renovations, increases in property tax and intergovernmental consolidated tax revenues, and zero debt repayments. Approximately 49.3% of the total fund balance (\$31,059,998) is available for spending at the District's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$31,059,998 which is 49.1% of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal 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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (*e.g.*, uncollected taxes and earned, but unused vacation leave).

DRAFT**Las Vegas-Clark County Library District**

Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2021

Both of the government-wide financial statements present the governmental activities of the District, which are principally supported by property taxes and intergovernmental revenues.

The government-wide financial statements can be found in the "Basic Financial Statements" section of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain accounting control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are categorized as governmental funds. The District does not currently maintain any proprietary or fiduciary funds.

Governmental funds. Governmental funds are used essentially to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at fiscal year end. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains eight governmental funds. Information is presented separately in the balance sheet and in the statement of revenues, expenditures and changes in fund balances for the general fund, the Las Vegas-Clark County Library District Foundation special revenue fund and the capital projects fund, all of which are considered to be major funds. Data from the remaining five non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The fund financial statements can be found in the "Basic Financial Statements" section of this report.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to basic financial statements can be found in the "Basic Financial Statements" section of this report.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The District adopts an annual appropriated budget for its general fund and a budgetary comparison schedule has been provided to demonstrate the District's compliance with this budget. This section also includes certain information related to the District's net pension liability and other postemployment benefit obligation.

The required supplementary information can be found immediately following the notes to the basic financial statements in this report.

DRAFT**Las Vegas-Clark County Library District**

Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2021

Other supplementary information. The combining statements, referred to earlier in connection with the five non-major governmental funds, and individual fund schedules can be found immediately following the required supplementary information in this report.

Government-wide Financial Analysis

As previously noted, net position may serve as a useful indicator over time of a government's financial condition. In the case of the District, at the close of the most recent fiscal year, assets exceeded liabilities by \$170,237,579.

By far, the largest portion of the District's net position (92%) is its investment in capital assets (land, buildings, improvements, library media materials, and furniture and equipment), less any related debt used to acquire these assets, which are used to provide services to citizens; consequently, these assets are not available for future expenditures. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Las Vegas-Clark County Library District Net Position

	June 30,	
	2021	2020
Capital assets	\$ 182,369,176	\$ 182,430,490
Other assets	68,964,740	57,243,563
	<u>251,333,916</u>	<u>239,674,053</u>
Deferred outflows of resources	7,597,726	9,494,884
Long-term liabilities outstanding	77,453,585	81,060,030
Other liabilities	8,021,705	5,630,884
	<u>85,475,290</u>	<u>86,690,914</u>
Deferred inflows of resources	3,218,773	3,961,239
Net position:		
Net investment in capital assets	156,079,176	156,140,490
Restricted	19,774,586	19,556,460
Unrestricted	(5,616,183)	(17,380,166)
	<u>\$ 170,237,579</u>	<u>\$ 158,316,784</u>

Resources that are subject to external restrictions on how they may be used represent an additional 8% of the District's total net position, which includes contributions, grants, and notes receivable.

The District is reporting a net position deficit of \$5,616,183 as a result from District's construction of the East Las Vegas library facilities from prior fiscal years, which cost \$16.5 million.

DRAFT**Las Vegas-Clark County Library District**

Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2021

Net investment in capital assets remained flat compared to prior year as construction projects were put on hold and capital programs were reduced to operational minimums. See the discussion on capital assets, below, for further details.

Governmental activities. Governmental activities increased the District's net position by \$11,920,795 or 7.5% over the prior year. Key elements of this increase are as follows:

Las Vegas-Clark County Library District Changes in Net Position

	Year Ended June 30,	
	2021	2020
Revenues:		
Program revenues:		
Charges for services	\$ 660,408	\$ 1,035,009
Operating grants and contributions	1,461,662	1,491,555
General revenues:		
Property taxes	50,132,189	46,305,279
Intergovernmental revenues, consolidated taxes, unrestricted	24,212,142	22,414,958
Other	1,088,969	1,811,680
	<u>77,555,370</u>	<u>73,058,481</u>
Expenses:		
Culture and recreation	65,338,208	71,157,890
Long-term debt interest	296,367	296,367
	<u>65,634,575</u>	<u>71,454,257</u>
Change in net position	11,920,795	1,604,224
Net position, beginning of year	<u>158,316,784</u>	<u>156,712,560</u>
Net position, end of year	<u>\$ 170,237,579</u>	<u>\$ 158,316,784</u>

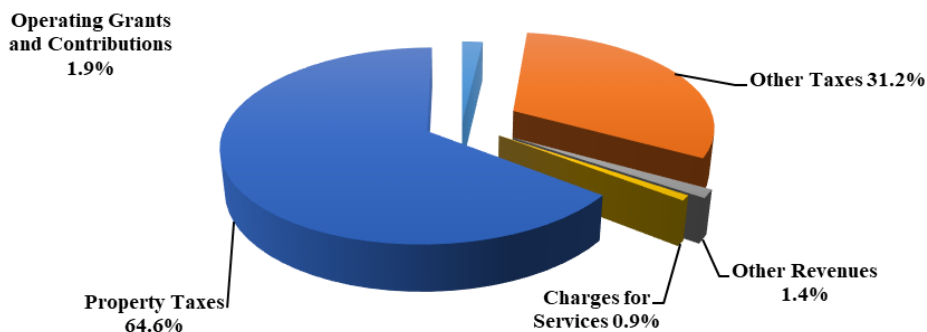
- Property taxes increased \$3,826,910 or 8.3% and intergovernmental consolidated taxes increased \$1,797,184 or 8.0% compared to the prior year. The increase in property taxes in Southern Nevada is due to increased property tax values, which is primarily due to lower supply, higher demand, and low interest rates. The increase in intergovernmental consolidated taxes is due to growth in consumer spending as businesses and the economy steadily resumed operations during the COVID-19 pandemic.
- Culture and recreation expenses decreased \$5,819,682 or 8.2% over the prior year. This change can be primarily attributed to reduced spending in personnel costs and services and supplies, and lower depreciation expense in order to build a reserve to mitigate the effects of the COVID-19 pandemic.
- Interest expense relative to long-term debt remained the same \$296,367 compared to prior year.

DRAFT

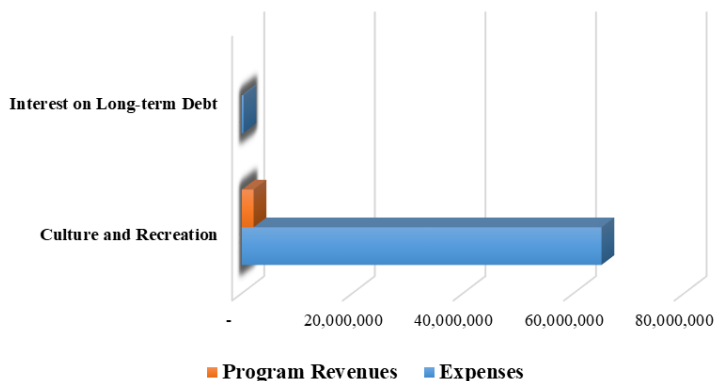
Las Vegas-Clark County Library District

Management's Discussion and Analysis (continued) For the Fiscal Year Ended June 30, 2021

Revenues by Source



Expenses and Program Revenues



Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to better ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at fiscal year end.

DRAFT**Las Vegas-Clark County Library District**

Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2021

At June 30, 2021, the District's governmental funds reported combined ending fund balances of \$62,965,401, an increase of \$11,188,331 or 21.6% from the prior year. Approximately 49.3% or \$31,059,998 of the total fund balance, constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the combined ending fund balances is not available for spending because it has already been restricted or assigned to 1) pay debt service (\$1,769,858), 2) the acquisition, construction or improvement of capital assets (\$7,890,083), 3) grant and other programs (\$22,235,462), or 4) generate income to pay for the purchase of library media materials (\$10,000).

The general fund is the chief operating fund of the District. At June 30, 2021, the fund balance of the general fund was \$31,059,998. As a measure of the general fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Unassigned fund balance represents 49.1% of total general fund expenditures.

The fund balance of the District's general fund increased by \$12,286,039 or 65.4% during the current fiscal year. The increase in fund balance is primarily due to reduced transfers to other funds combined with decreased spending in personnel costs, services and supplies and capital projects in order to build a reserve to mitigate the effects of the COVID-19 pandemic.

The Las Vegas-Clark County Library District Foundation fund has an ending fund balance of \$21,621,103, an increase of \$14,866 over prior year, due to normal business operations.

The capital projects fund has a total ending fund balance of \$7,890,083, a decrease of \$1,331,284 from the previous fiscal year. This decrease was primarily due to zero transfers from the General Fund partially offset by reduced expenditures.

The aggregate non-major funds have a combined total fund balance of \$2,394,217, an increase of \$218,710 from the prior year, due to normal business operations.

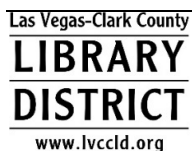
General Fund Budgetary Highlights

During the year, total revenues were 9.6% or \$6,643,018 higher than the final budgetary estimate. This was primarily due to consolidated taxes revenue, which was \$17,800,000 compared to \$24,212,142 actual. The \$6,412,142 increase is primarily attributable to the increased consumer spending as a result of federal stimulus as the economy reopened. Expenditures were less than the final budgetary estimate by \$6,824,889 or 9.7%, primarily due to reduced spending in personnel costs, supplies and services, and a decrease in capital outlay to mitigate the economic effects of the COVID-19 pandemic. All functions were within appropriation authority. Actual ending fund balance was \$31,059,998, 106.8% more than the final budgetary estimate.

Additional information on the District's general fund budget can be found in the required supplementary information immediately following the notes to the basic financial statements in this report.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets as of June 30, 2021, amounts to \$182,369,176 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, library media materials, and furniture and equipment. The net decrease in the District's investment in capital assets for the current fiscal year was \$61,314.

DRAFT**Las Vegas-Clark County Library District**
Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2021

Major capital asset events during the current fiscal year included the following:

- The District purchased library media materials, at a cost of \$9,407,129, an increase of \$50,889 from the prior fiscal year purchases.
- Furniture and equipment additions were purchased at a cost of \$290,115.
- Depreciation expense for the fiscal year was \$9,758,558.

Capital assets at year-end were as follows:

Las Vegas-Clark County Library District Capital Assets
(net of accumulated depreciation)

	June 30,	
	2021	2020
Land	\$ 5,706,578	\$ 5,706,578
Buildings	109,258,264	112,609,822
Improvements	420,814	517,729
Library media materials	64,607,908	60,766,200
Furniture and equipment	2,375,612	2,830,161
	<u>\$ 182,369,176</u>	<u>\$ 182,430,490</u>

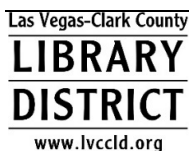
Additional information on the District's capital assets can be found in Notes 1 and 3 to the basic financial statements in this report.

Long-term debt. At June 30, 2021, the District had total bonded debt outstanding of \$26,290,000, all of which is backed by the full faith and credit of the District.

Las Vegas-Clark County Library District Outstanding General Obligation Debt

	June 30,	
	2021	2020
LVCIC QLICI – Loan A	\$ 11,335,600	\$ 11,335,600
LVCIC QLICI – Loan B	5,154,400	5,154,400
Clearinghouse QLICI – Loan A	6,646,000	6,646,000
Clearinghouse QLICI – Loan B	3,154,000	3,154,000
	<u>\$ 26,290,000</u>	<u>\$ 26,290,000</u>

The District's total long-term debt remained flat as principal payments do not begin until fiscal year 2025. All of the District's general obligation debt were issued with AAA and AA ratings.

DRAFT**Las Vegas-Clark County Library District**
Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2021

State statutes limit the amount of general obligation debt the District may issue to 10% of its total assessed valuation. The current debt limitation for the District is \$7,517,771,902, which is significantly in excess of the District's outstanding general obligation debt.

Additional information on the District's long-term debt can be found in Notes 1 and 3 to the basic financial statements in this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clark County is currently 9.6 %, which is a decrease from a rate of 17.7% a year ago due to the massive business shutdowns and layoffs caused by the spread of COVID-19. The United States national average unemployment rate is 5.9% and the State of Nevada's average unemployment rate is 7.8%.
- Inflationary trends in the District are comparable to the United States national indices.
- Businesses, within Clark County, reported taxable sales of \$4.9 billion, compared to sales of \$3.6 billion reported in the previous year.
- Gaming establishments, within Clark County, reported gaming revenues of \$1.0 billion compared to \$441.1 million reported in June of prior fiscal year.
- As discussed in Note 4 to the basic financial statements, the District implemented several cost saving strategies designed to ensure financial sustainability in response to the COVID-19 pandemic. These strategies successfully provided the District with additional resources to withstand any subsequent financial downturns in the near term. Combined with the improving economic conditions in Southern Nevada, these measures allowed the District to resume transferring funds to the Capital Projects Fund, build reserves, and continue spending on critical projects. However, the future impact of the COVID-19 pandemic is unknown and rapidly evolving.

All of these factors were considered in preparing the District's budget for the 2022 fiscal year.

The unassigned fund balance (actual) in the general fund increased 65.0% from the prior year to \$31,059,998. This amount is \$16,037,278 higher than the final budgeted ending fund balance for the 2021 fiscal year.

Requests for Information

The accompanying financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District's Financial Services department, 7060 West Windmill Lane, Las Vegas, Nevada 89113.

DRAFT

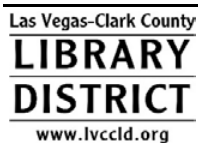
Basic Financial Statements

DRAFT

DRAFT

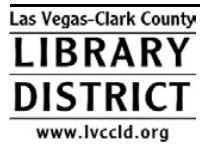
Government-Wide Financial Statements

DRAFT

DRAFT**Las Vegas-Clark County Library District**
Statement of Net Position
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents:	
Unrestricted	\$ 31,810,403
Restricted	578,636
Investments	
Unrestricted	7,604,494
Restricted	3,364,421
Receivables:	
Taxes	767,749
Notes	17,981,600
Interest	18,578
Other, net	132,605
Due from other governments	5,010,545
Prepaid items and other assets	1,695,709
Property and equipment, net of accumulated depreciation:	
Land	5,706,578
Buildings	109,258,264
Improvements	420,814
Library media materials	64,607,908
Furniture and equipment	2,375,612
Total assets	<u>251,333,916</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	<u>7,597,726</u>
LIABILITIES	
Accounts payable	1,211,122
Accrued payroll	2,219,638
Deposits payable	77,993
Unearned revenue	9,583
Accrued interest payable	116,265
General obligation bonds and notes payable, including unamortized premiums:	
Due in more than one year	26,290,000
Accrued compensated absences:	
Due within one year	4,387,104
Due in more than one year	1,233,077
Obligation for other postemployment benefits	1,744,645
Net pension liability	48,185,863
Total liabilities	<u>85,475,290</u>

(Continued)

DRAFT**Las Vegas-Clark County Library District**
Statement of Net Position (Continued)
June 30, 2021

	<u>Governmental Activities</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	<u>3,218,773</u>
NET POSITION	
Net investment in capital assets	156,079,176
Restricted for:	
Debt service	1,168,627
Grant programs	157,031
Other programs	18,438,928
Permanent fund principal, nonexpendable	10,000
Unrestricted	<u>(5,616,183)</u>
Total net position	<u><u>\$ 170,237,579</u></u>

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

Statement of Activities
For the Fiscal Year Ended June 30, 2021

	Governmental Activities				
		Program Revenues			Net (Expenses)
			Operating	Capital	Revenues and
		Charges for	Grants and	Grants and	Change in
Function/program	Expenses	Services	Contributions	Contributions	Net Position
Culture and recreation	\$ (65,338,208)	\$ 660,408	\$ 1,461,662	\$ -	\$ (63,216,138)
Long-term debt interest	(296,367)				(296,367)
Total function/program	<u>\$ (65,634,575)</u>	<u>\$ 660,408</u>	<u>\$ 1,461,662</u>	<u>\$ -</u>	<u>(63,512,505)</u>
General revenues:					
Property taxes					50,132,189
Intergovernmental revenues, consolidated taxes, unrestricted					24,212,142
Interest					303,208
Miscellaneous					<u>785,761</u>
Total general revenues					<u>75,433,300</u>
Change in net position					11,920,795
Net position, beginning of year					<u>158,316,784</u>
Net position, end of year					\$ 170,237,579

See notes to basic financial statements.

DRAFT

This page intentionally left blank.

DRAFT

Fund Financial Statements

DRAFT

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

Balance Sheet
June 30, 2021

	Governmental Funds				
	Major Funds				
	Special Revenue				
		Las Vegas- Clark County Library District Foundation	Capital Projects	Aggregate Non-Major Funds	Total
	General				
ASSETS					
Cash and cash equivalents:					
Unrestricted	\$ 26,558,605	\$ 366,659	\$ 3,643,203	\$ 1,241,936	\$ 31,810,403
Restricted				578,636	578,636
Investments					
Unrestricted	3,082,216		4,522,278		7,604,494
Restricted		3,364,421			3,364,421
Receivables:					
Taxes	751,887			15,862	767,749
Notes		17,981,600			17,981,600
Interest	2,197		16,378	3	18,578
Other, net	42,347	90,258			132,605
Due from other funds	83,074			408,135	491,209
Due from other governments	4,735,075			275,470	5,010,545
Other assets				16,333	16,333
Total assets	\$ 35,255,401	\$ 21,802,938	\$ 8,181,859	\$ 2,536,375	\$ 67,776,573
LIABILITIES					
Accounts payable	\$ 897,667	\$ 3,340	\$ 291,776	\$ 18,339	1,211,122
Accrued payroll	2,200,198	1,319		18,121	2,219,638
Deposits payable	77,993				77,993
Unearned revenue				9,583	9,583
Due to other funds	305,079	103,056		83,074	491,209
Total liabilities	3,480,937	107,715	291,776	129,117	4,009,545

(Continued)

DRAFT

Las Vegas-Clark County
**LIBRARY
DISTRICT**
www.lvccld.org

Las Vegas-Clark County Library District

Balance Sheet (Continued)
June 30, 2021

	Governmental Funds				
	Major Funds				
	Special Revenue				
		Las Vegas-Clark County Library District Foundation	Capital Projects	Aggregate Non-Major Funds	Total
	General				
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue, interest income		74,120			74,120
Unavailable revenue, property taxes	714,466			13,041	727,507
Total deferred inflows of resources	714,466	74,120		13,041	801,627
FUND BALANCES					
Nonspendable:					
Permanent fund principal				10,000	10,000
Restricted for:					
Debt service				1,168,627	1,168,627
Grant programs				157,031	157,031
Other programs		17,981,600		457,328	18,438,928
Assigned to:					
Capital projects			7,890,083		7,890,083
Debt service				601,231	601,231
Other programs		3,639,503			3,639,503
Unassigned	31,059,998				31,059,998
Total fund balances	31,059,998	21,621,103	7,890,083	2,394,217	62,965,401
Total liabilities, deferred inflows of resources and fund balances	\$ 35,255,401	\$ 21,802,938	\$ 8,181,859	\$ 2,536,375	\$ 67,776,573

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Reconciliation of the Balance Sheet
 to the Statement of Net Position
 June 30, 2021**

Fund balances		\$ 62,965,401
Amounts reported in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources; and therefore, are not reported in governmental funds:		
Capital assets	293,412,855	
Less accumulated depreciation	<u>(111,043,679)</u>	182,369,176
Other assets used in governmental activities are not current financial resources; and therefore, are not reported in governmental funds:		
Other assets		173,795
Long-term liabilities, including bonds payable, are not due and payable in the current period; and therefore, are not reported in governmental funds:		
General obligation bonds and notes payable, including unamortized premiums	(26,290,000)	
Accrued interest payable	<u>(116,265)</u>	(26,406,265)
Accrued compensated absences		(5,620,181)
Obligation for other postemployment benefits		(1,744,645)
Net pension liability	(48,185,863)	
Deferred outflows of resources related to pensions	7,597,726	
Deferred inflows of resources related to pensions	<u>(3,218,773)</u>	(43,806,910)
Prepaid items represent current fund expenditures that benefit future periods; and therefore, are not reported in governmental funds.		1,505,581
Unavailable revenue represents amounts that are not available to fund current expenditures; and therefore, are not reported as revenues in governmental funds.		<u>801,627</u>
Net position		<u><u>\$ 170,237,579</u></u>

See notes to basic financial statements.

DRAFT

Las Vegas-Clark County
**LIBRARY
DISTRICT**
www.lvccld.org

Las Vegas-Clark County Library District

**Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021**

	Governmental Funds				
	Major Funds				
	Special Revenue				
		Las Vegas- Clark County Library District Foundation	Capital Projects	Aggregate Non-Major Funds	Total
	General				
Revenues					
Property taxes	\$ 50,053,117			\$ 5,357	\$ 50,058,474
Intergovernmental revenues, consolidated taxes	24,212,142				24,212,142
Grants				1,074,591	1,074,591
Charges for services	660,408				660,408
Interest	11,188	\$ 275,063	\$ 10,743	115	297,109
Contributions	211,351	324,571		288,061	823,983
Miscellaneous	394,812	97,767		608,182	1,100,761
Total revenues	75,543,018	697,401	10,743	1,976,306	78,227,468
Expenditures					
Culture and recreation:					
Salaries and wages	30,189,194	32,823		421,276	30,643,293
Employee benefits	11,427,568	1,008		134,887	11,563,463
Supplies and services	12,472,836	648,704	1,051,912	665,318	14,838,770
Capital outlay	9,167,381		290,115	239,748	9,697,244
Debt service:					
Interest				296,367	296,367
Total expenditures	63,256,979	682,535	1,342,027	1,757,596	67,039,137

(Continued)

DRAFT

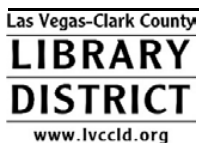
Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Statement of Revenues, Expenditures,
 and Changes in Fund Balances (Continued)
 For the Fiscal Year Ended June 30, 2021**

	Governmental Funds				
	Major Funds			Total	
	Special Revenue		Capital Projects		
	Las Vegas-Clark County Library District Foundation	Aggregate Non-Major Funds			
	General				
Excess (deficiency) of revenues over (under) expenditures	12,286,039	14,866	(1,331,284)	218,710	11,188,331
Net change in fund balances	12,286,039	14,866	(1,331,284)	218,710	11,188,331
Fund balance, beginning of year	18,773,959	21,606,237	9,221,367	2,175,507	51,777,070
Fund balances, end of year	\$ 31,059,998	\$ 21,621,103	\$ 7,890,083	\$ 2,394,217	\$ 62,965,401

See notes to basic financial statements.

DRAFT**Las Vegas-Clark County Library District**

**Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Fiscal Year Ended June 30, 2021**

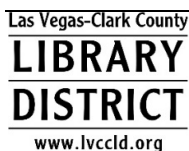
Net change in fund balances		\$ 11,188,331
Amounts reported in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures.		
However, in the statement of activities, the cost of capital assets is capitalized and depreciated over their estimated useful lives:		
Expenditures for capital outlay	\$ 9,697,244	
Current year depreciation	<u>(9,758,558)</u>	(61,314)
Revenues in the statement of activities, which do not provide current financial resources are not reported as revenues in governmental funds:		
Change in unavailable revenue, interest income	6,099	
Change in unavailable revenue, property taxes	<u>73,715</u>	79,814
Some expenditures reported in governmental funds benefit future periods; and therefore, are not reported in the statement of activities:		
Change in prepaid items and other assets		465,048
Some expenses reported in the statement of activities do not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds:		
Change in long-term accrued compensated absences	1,474,317	
Change in obligation for other postemployment benefits	(8,891)	
Change in net pension liability and related deferred outflows and inflows of resources	<u>(1,216,510)</u>	<u>248,916</u>
Change in net position		<u><u>\$ 11,920,795</u></u>

See notes to basic financial statements.

DRAFT

Notes to Basic Financial Statements

DRAFT

DRAFT**Las Vegas-Clark County Library District**
**Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2021**
Note 1. Summary of Significant Accounting PoliciesThe Reporting Entity

The Las Vegas-Clark County Library District (the District) was established in 1985 under the provisions of Chapter 379 of the Nevada Revised Statutes (NRS) and serves all persons living in Clark County, Nevada (the County), except for those living in the incorporated area of North Las Vegas and the library districts of Henderson and Boulder City, Nevada. The District is governed by a Board of Trustees (the Board), which consists of ten members, five appointed by the Board of County Commissioners and five appointed by the Las Vegas City Council, all of whom have staggered terms of office and may be removed for cause at any time. The accompanying basic financial statements present the financial position of the District and its blended component units for which the District is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the District's operations.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 39, *Determining Whether Certain Organizations are Component Units*, Statement No. 61, *The Financial Reporting Entity: Omnibus* and Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14*, defines the reporting entity as the primary government and those component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the organization's governing board and either the ability of the primary government to impose its will on the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the primary government. In addition to financial accountability, component units can be other organizations in which the economic resources received or held by that organization are entirely or almost entirely for the direct benefit of the primary government, the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by that organization and the resources to which the primary government is entitled or has the ability to otherwise access are significant to the primary government.

The District has complied with GASB Statement Nos. 14, 39, 61, and 80 by examining its position relative to the County and the City of Las Vegas (the City) and determined that there are no requirements that would cause the basic financial statements of the District to be included in either of the entities' annual comprehensive financial reports (ACFR). The financial information of the component units, discussed below, is blended with the District's financial information and presented in the District's financial reports because of the significance of their operations and financial relationship with the District, District management has operational (accounting) responsibility for these entities or because the District's Board appoints a voting majority of the component unit's governing body.

Blended Component Units

The Las Vegas-Clark County Library District Foundation, Inc. (the Foundation), a Nevada Non-Profit Corporation, was formed in 2002 for the exclusive purpose of providing aid, support, and assistance in the promotion, growth, and improvement of the District. During the year ended June 30, 2018, the Foundation entered into several transactions in order to make additional funds available to it through the New Markets Tax Credit (NMTC) Program. The NMTC Program permits taxpayers to claim, over a seven-year period, a credit against federal income taxes for Qualified Equity Investments (QEIs) in designated Community Development Entities (CDEs). These designated CDEs must use substantially all of the proceeds to make Qualified Low-Income Community Investments (QLICIs).

The QALICB fund is comprised of East Las Vegas QALICB, Inc. (ELV) and Mesquite QALICB, Inc. (MQ), which were formed as Nevada Non-Profit Corporations on June 28, 2017 and October 12, 2017, respectively, for the

DRAFT**Las Vegas-Clark County Library District**

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

exclusive benefit of the District. The purpose of the QALICB fund is to hold title to property, complete construction of the East Las Vegas and Mesquite libraries facilities, and lease said property and buildings to the District. The entities within the QALICB fund are operated in such a way that they both qualify as a Qualified Active Low-Income Community Business (QALICB) under the definition of the NMTC Program and Internal Revenue Code (IRC) §45(d).

The Foundation, ELV, and MQ each prepare separate stand-alone financial statements that can be obtained from the District's Financial Services Department, 7060 West Windmill Lane, Las Vegas, Nevada, 89113.

Basic Financial Statements

The government-wide financial statements include a statement of net position and a statement of activities and present consolidated information for the District's activities, which are comprised solely of governmental activities, accounted for in governmental fund types. The District does not currently maintain any proprietary or fiduciary fund types. The effect of interfund activity has been removed from these statements.

Included in the statement of net position are capital assets and long-term liabilities including general obligation bonds, employee benefit and pension obligations, and compensated absences. Net position is classified as 1) net investment in capital assets, 2) restricted, or 3) unrestricted.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions, which are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other revenues not restricted for use by a particular function or segment are reported as general revenues.

Separate fund financial statements are provided with each major individual governmental fund reported in a separate column. Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances. Schedules are presented to reconcile fund balances presented in the fund financial statements to net position presented in the government-wide financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement PresentationGovernment-wide Financial Statements

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the current fiscal year end. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property taxes, intergovernmental consolidated taxes, grants,

DRAFT

Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

and interest. All other revenue sources are considered to be measurable and available only when cash is received by the District. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, obligations for pensions and other postemployment benefits, and claims and judgments are recorded only when payment is due.

The District classifies and reports the following as major governmental funds:

General Fund – The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Las Vegas-Clark County Library District Foundation Fund – This special revenue fund accounts for contributions that are to be used for charitable and educational purposes to aid, support, and assist the promotion, growth, and improvement of the District.

Capital Projects Fund – The capital projects fund is used to account for financial resources to be used for the improvement, acquisition or construction of major capital assets.

Additionally, the District reports the following non-major governmental fund types:

Special Revenue Funds – The special revenue funds are used to account for the proceeds of specific revenue sources that are legally or otherwise restricted to expenditures for specific purposes (other than capital projects and debt service).

Debt Service Fund – The debt service fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

Permanent Fund – The permanent fund accounts for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's programs. Pursuant to the trust agreement, the earnings of this fund are restricted for the purchase of library media materials.

The District has no nongovernmental fund types.

Assets, Liabilities and Net Position or Fund Balance

Deposits and Investments

The District's cash equivalents are considered to be short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value regardless of the length of time remaining to maturity.

Receivables, Payables and Transfers

During the course of operations, individual funds engage in numerous transactions with one another for goods provided or services rendered. The resulting payables and receivables that are outstanding at year end are reported as due to/from other funds. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

DRAFT**Las Vegas-Clark County Library District**

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

Upon the certification of tax rates by the State of Nevada (the State) Tax Commission, the County Commission levies the tax rate for the fiscal period beginning with the succeeding July 1. Effective upon the tax levy on July 1 each year, a perpetual lien is recorded against the property assessed until the tax and any penalty charges and interest, which may accrue thereon, are paid. The County Assessor assesses all real and personal property and the County Treasurer bills and collects the District's share of property taxes. Real property taxes are due on the third Monday in August of each year and may be paid in quarterly installments on or before the third Monday in August and first Mondays in October, January and March. In the event of nonpayment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien. The County Treasurer remits on a monthly basis current and delinquent property tax collections to the District.

Property taxes receivable that are not expected to be collected within 60 days of year end are classified as unavailable revenue in the fund financial statements, rather than current revenue, since the asset is not available to satisfy current obligations. Unearned revenues arise when the District receives resources before it has a legal claim to them as when property taxes for the following tax year are received before year end. Other receivables are shown net of an allowance for uncollectible amounts.

Restricted Assets

Financial resources that are legally restricted to pay debt service, finance construction projects or to the extent that only earnings, and not principal, may be used are reported as restricted assets in both the government-wide and fund financial statements.

Prepaid Items and Inventory

Certain payments to vendors reflect costs applicable to future periods. In the governmental fund financial statements, these payments are recorded as expenditures when purchased rather than when consumed and are reported as prepaid items in the entity-wide financial statements.

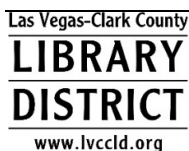
Inventory comprised solely of books and other donated library materials. In the governmental fund financial statements, inventory is recorded as expenditures when purchased rather than when consumed and is reported as library media materials in the entity-wide financial statements.

Notes Receivable

Notes receivables are due to the Foundation as a result of transactions related to the NMTC Program. The first note in the face amount of \$11,335,600, bears interest at 1.0% per annum, is payable in annual interest only payments through July 26, 2024, and annual principal and interest payments thereafter through July 25, 2045. The second note in the face amount of \$6,646,000, bears interest at 1.474% per annum, is payable in quarterly interest only payments through September 15, 2024, and quarterly principal and interest payments thereafter through December 19, 2043.

Capital Assets

Capital assets are reported only in the government-wide financial statements. These assets include land, buildings, library media materials, furniture and equipment, and construction in progress. All purchased capital assets are valued at cost where historical records are available and, where no historical records exist, at estimated historical cost.

DRAFT**Las Vegas-Clark County Library District**
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

Donated capital assets are valued at their estimated acquisition value on the date received. The District has a capitalization threshold of \$5,000.

The cost of normal maintenance and repairs that do not significantly increase the functionality of the assets or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as the projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	5-50
Library media materials	5
Furniture and equipment	5-20

Compensated Absences

It is the District's policy to permit employees to accumulate earned vacation and sick leave benefits that would be paid to them upon separation from District service if not previously taken. Accrued vacation and sick leave are reported in the government-wide financial statements. A liability for compensated absences is reported in the fund financial statements only to the extent that payment is due, for example, as a result of employee resignations and retirements prior to year-end. Expenditures for compensated absences are recognized by the applicable fund when paid.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan, available to all District employees, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency.

The Plan assets are held in trust outside the control of the District. Since the assets, liabilities and income of the Plan are not considered those of the District and are not subject to the claims of the District's general creditors, they are not reported in the government-wide or fund financial statements.

Multiple-Employer Cost-Sharing Defined Benefit Pension Plan

The District uses the same basis used in the Public Employees' Retirement System of Nevada's (PERS) Annual Comprehensive Financial Report, for reporting its proportionate share of the PERS collective net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, including information related to PERS fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized by PERS when due and payable in accordance with the benefit terms. PERS investments are reported at fair value.

Deferred Inflows and Outflows of Resources

Deferred outflows of resources, represents a consumption of net position or fund balance that applies to future periods; and therefore, will not be recognized as an outflow of resources (expense/expenditure) until then. The government-wide statement of net position reports 1) the changes in proportion, changes in assumptions and differences between actual contributions and proportionate share of contributions related to pensions, which will be amortized over the average expected remaining service life of all employees that are provided with pension benefits, 2) the net difference

DRAFT**Las Vegas-Clark County Library District**

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

between projected and actual earnings on investments, which will be amortized over five years, and 3) contributions made subsequent to the measurement date, which will be recognized in the subsequent year.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds balance sheet reports unavailable property tax revenues and interest income, which will be recognized as revenue in the period that the amounts become available. The government-wide statement of net position reports 1) the differences between expected and actual experience and differences between actual contributions and proportionate share of contributions related to pensions, which will be amortized over the average expected remaining service life of all employees that are provided with pension benefits, and 2) the net difference between projected and actual earnings on investments, which will be amortized over five years.

Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities, net of unamortized bond premiums in the statement of net position. Bond premiums are deferred and amortized over the life of the related bonds using the effective interest method.

In the fund financial statements, bond premiums and issuance costs are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balance

Governmental fund balances are classified and reported as follows:

- Nonspendable fund balances include items that cannot be spent. This includes amounts that are not in a spendable form (for example, inventories and prepaid items) and amounts that are legally or contractually required to remain intact, such as a permanent fund principal balance.
- Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.
- Committed fund balances can be used only for specific purposes pursuant to constraints imposed by formal action (resolution) of the Board, the District's highest level of decision-making authority. These constraints remain binding unless removed or changed in the same manner used to create the constraints.
- Assigned fund balance includes amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Such intent is expressed by the Board or appropriately authorized officials. The District's Chief Financial Officer has been authorized by the Board in the budget approval process to make all fund balance assignments. Constraints imposed on the use of assigned fund balances can be removed or changed without formal Board action. For governmental funds, other than the general fund, this is the classification for residual amounts that are not restricted, committed or nonspendable.
- Unassigned fund balance is the classification used by the general fund for residual amounts not included in the four categories described above. The general fund is the only fund that reports a positive unassigned fund balance.

DRAFT**Las Vegas-Clark County Library District**

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

Prioritization and Use of Available Resources

When both restricted resources and other resources (*i.e.*, committed, assigned and unassigned) can be used for the same purposes, it is the District's policy to use restricted resources first. Furthermore, when committed, assigned and unassigned resources can be used for the same purpose, it is the District's policy to use committed resources first, assigned second, and unassigned last.

Note 2. Stewardship, Compliance and AccountabilityBudgetary Information

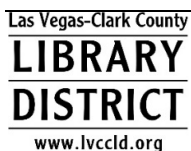
The District adopts annual budgets for all funds except for the permanent, Foundation and QALICB funds, which are not budgeted. All budget augmentations made during the current year were as prescribed by law. All budgets are adopted on a basis consistent with accounting principles generally accepted in the United States and used by the District for financial reporting.

The District uses the following procedures to establish, modify, and control budgetary data:

1. Prior to April 15, the District submits the tentative budget for the next fiscal year, commencing on July 1, to the State Department of Taxation. The Las Vegas City Council and the Board of County Commissioners have the ability to reject the tentative budget prior to its submission to the State. The budget, as submitted, contains the proposed expenditures and the means of financing them.
2. The State Department of Taxation notifies the District of its acceptance of the tentative budget.
3. Public hearings are conducted on the Thursday after the third Monday in May.
4. After all changes have been noted and the hearings closed, the District's Board adopts the budget on or before June 1.
5. Augmentations of the budget are accomplished through formal Board action.
6. The NRS require budget controls to be exercised at the function level. The Executive Director of the District is authorized to transfer budget amounts between functions within a fund. However, the Board's approval is required for all transfers between funds.
7. The District cannot expend any money, incur any liability or enter into any contract, which by its terms involves the expenditure of money in excess of the amount appropriated for a given function, except for bond payments, short-term financing payments and any other long-term contracts expressly authorized by law.
8. All unencumbered appropriations lapse at the fiscal year end, except for amounts appropriated for specific capital projects or Federal and State grant expenditures.

New Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, *Leases*, effective for periods beginning after June 15, 2021. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognition of deferred inflows or

DRAFT**Las Vegas-Clark County Library District**
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

outflows of resources based on the payment provisions of the contract. Management has not yet completed its assessment of this statement.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for periods beginning after June 15, 2022. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for government end users and requires recognition of right to use assets and corresponding liabilities for SBITA's that meet certain criteria. Management has not yet completed its assessment of this statement.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The requirements of this statement related to Internal Revenue Code Section 457 Deferred Compensation Plans are effective for periods beginning after June 15, 2021, all other requirements were effective and adopted for the year ended June 30, 2020. This statement provides guidance to 1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board, 2) mitigate costs associated with the reporting of certain defined contribution pension plans, and 3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans. The requirements of this statement that were effective and adopted for the year ended June 30, 2020, did not have a material effect on the District's financial position or changes therein. Management has not yet completed its assessment of the requirements of this statement related to Internal Revenue Code Section 457 Deferred Compensation Plans.

Management has completed its assessment of all other new, but not yet effective GASB statements and determined that they will not have a material effect on the District's financial position or changes therein.

DRAFT**Las Vegas-Clark County Library District**

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

Tax Abatements

All tax abatement agreements/programs, entered into by the State of Nevada, have been summarized, by type of agreement/program and the gross, accrual basis reduction of the District's taxes for the year ended June 30, 2021 aggregated as follows:

Agreement/program description	Nevada Revised Statutes 360.753 - Partial abatement of certain taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft
Amount abated during the current year	\$1,432
Specific tax being abated	Personal property taxes and/or sales and use taxes
Agreement/program description	NRS 360.754 - Partial abatement of certain taxes imposed on new or expanded data center
Amount abated during the current year	\$51,142
Specific tax being abated	Property taxes and/or sales and use taxes
Agreement/program description	NRS 701A - Energy-related tax incentives (NRS 701A.110 Partial abatement of certain property taxes for buildings or structures that meet certain standards under Green Building Rating System, NRS 701A.200 Exemption from certain property taxes for qualified energy systems, NRS 701A.210 Partial abatement of certain property taxes for businesses and facilities using recycled material)
Amount abated during the current year	\$123,593
Specific tax being abated	Property taxes and/or sales and use taxes
Agreement/program description	NRS 374.357 - Abatement for eligible machinery or equipment used by certain new or expanded businesses
Amount abated during the current year	\$31,197
Specific tax being abated	Sales and use taxes

Note 3. Detailed Notes on all Funds**Deposits and Investments**

The District has a formal investment policy that is designed to ensure conformity with the NRS and to limit exposure to investment risks as described in the following paragraphs.

Allowable District investments include obligations of the U.S. Treasury and U.S. agencies, not to exceed ten years maturity; negotiable notes or short-term negotiable bonds issued by other local governments of the State; bankers' acceptances eligible for rediscount with Federal Reserve Banks, not to exceed 180 days maturity and 20% of total investments; commercial paper having an "A-1" rating or equivalent, not to exceed 270 days maturity and 20% of total investments; and money market mutual funds invested only in federal government agency securities with an "AAA" rating or equivalent or in repurchase agreements fully collateralized by such securities.

When investing monies, the District is required to comply with the NRS. District monies must be deposited with federally insured banks. The District is authorized to use demand accounts, time accounts and certificates of deposit. The NRS do not specifically require collateral for demand deposits, but do specify that collateral for time deposits may be of the same type as those described for permissible State investments. Permissible State investments are similar to allowable District investments, described above, except that some State investments are for longer terms and include securities issued by municipalities outside of the State.

DRAFT

Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

At year end, the District's carrying amount of deposits was \$20,497,310, and the bank balance was \$20,921,108. The Federal Depository Insurance Corporation (FDIC) covered \$250,000 of the bank balance at fiscal year end. However, the District's bank balance is collateralized with securities held by the pledging bank's trust department or agent in the District's name up to 102% of the average bank balance in excess of the FDIC limit. The District often carries cash and cash equivalents on deposit with financial institutions in excess of federally-insured limits, and the risk of losses related to such concentrations, as a result of continuing economic instability, is not subject to estimation at this time.

Interest rate risk 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. In accordance with the District's formal investment policy, the District manages its exposure to interest rate risk by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

GASB Statement No. 72, *Fair Value Measurement and Application*, defines fair value, establishes a framework for measuring fair value and provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy are as follows:

- Level 1. Inputs are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2. Inputs are other observable inputs.
- Level 3. Inputs are unobservable.

The fair value measurement level within the hierarchy is based on the lowest level of any input that is deemed significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

At June 30, 2021, the District's Level 1 investments were valued based on quoted market prices provided by recognized broker dealers and its Level 2 investments were valued, by recognized broker dealers, based on a matrix pricing model that maximizes the use of observable inputs for similar securities or, for certificates of deposit, amortized cost.

At June 30, 2021, the District had the following investments and maturities:

Investments:	Reported amount/fair value	Investment Maturities (In Years)	
		Less than 1	1 to 5
U.S. Treasuries (Level 1)	\$ 7,233,668	\$ 480,351	\$ 6,753,317
Certificates of deposit (Level 2)	2,296,916	1,412,281	884,635
U.S. Agencies (Level 2)	847,234		847,234
Corporate Bond Notes (Level 1)	591,097		591,097
	<u>\$ 10,968,915</u>	<u>\$ 1,892,632</u>	<u>\$ 9,076,283</u>

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical organization. The District's formal investment policy mitigates this risk by limiting investments to the safest types of securities, pre-qualifying entities (*e.g.*, financial institutions, intermediaries, advisors) and diversifying its investment portfolio. At June 30, 2021, all of the District's investments were rated "AAA" or "AA."

The District's policy places no limits on the amount that can be invested in any one issuer beyond that stipulated by the NRS.

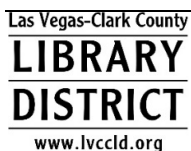
In addition to the District's investment in U.S. Treasuries, investments in any one issuer that represents 5% or more of the District's total investments at June 30, 2021, were as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported amount/ fair value</u>
Federal Home Loan Mortgage Corp.	U.S. Agencies	\$ 677,943

Property and Equipment

Changes in capital assets for the year ended June 30, 2021, were as follows:

	<u>Balance June 30, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2021</u>
Capital assets not being depreciated:				
Land	\$ 5,706,578			\$ 5,706,578
Capital assets being depreciated:				
Buildings	158,489,025			158,489,025
Improvements	3,755,650			3,755,650
Library media materials	101,277,002	\$ 9,407,129	\$ (3,004,283)	107,679,848
Furniture and equipment	17,698,299	290,115	(206,660)	17,781,754
	<u>281,219,976</u>	<u>9,697,244</u>	<u>(3,210,943)</u>	<u>287,706,277</u>
Less accumulated depreciation for:				
Buildings	(45,879,203)	(3,351,558)		(49,230,761)
Improvements	(3,237,921)	(96,915)		(3,334,836)
Library media materials	(40,510,802)	(5,565,421)	3,004,283	(43,071,940)
Furniture and equipment	(14,868,138)	(744,664)	206,660	(15,406,142)
	<u>(104,496,064)</u>	<u>(9,758,558)</u>	<u>3,210,943</u>	<u>(111,043,679)</u>
	<u>\$ 182,430,490</u>	<u>\$ (61,314)</u>	<u>\$ -</u>	<u>\$ 182,369,176</u>

DRAFT**Las Vegas-Clark County Library District**
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021
Interfund Receivables, Payables, and Transfers

At June 30, 2021, amounts due to and from other funds resulting from the time lag between the dates that reimbursable transactions occur and payments between funds are made, were as follows:

Due to/from other funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Grant	\$ 83,074
Gift	Las Vegas-Clark County Library District - Foundation	14,953
QALICB	Las Vegas-Clark County Library District - Foundation	88,103
QALICB	General	305,079

Transfers of revenues collected in various funds are used to finance various programs and expenditures accounted for in other funds in accordance with budgetary authorization or legal requirements. As of June 30, 2021, there were no Interfund transfers.

Operating Lease Commitments

The District leases certain facilities under non-cancelable operating leases, which expire (including three two-year renewal periods) in May 2028. Rent expense resulting from such leases was \$17,616 for the year ended June 30, 2021.

At June 30, 2021, approximate future minimum lease payments were as follows:

<u>Years ending June 30,</u>	
2022	\$ 17,616
2023	17,616
2024	17,616
2025	17,616
2026	17,616
2027-2028	32,296

General Obligation Bonds and Notes Payable

The District issues general obligation bonds and notes payable to provide funds for the improvement, acquisition or construction of major capital assets. These constitute general obligations of the District, and the full faith and credit of the District are pledged for the payment of principal and interest.

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

General obligation bonds and notes payable outstanding at June 30, 2021, were as follows:

	<u>Maturity date</u>	<u>Original amount</u>	<u>Interest rate</u>	<u>Balance June 30, 2021</u>
LVCIC QLICI – Loan A	July 2057	\$ 11,335,600	1.203%	\$ 11,335,600
LVCIC QLICI – Loan B	July 2057	5,154,400	1.203%	5,154,400
Clearinghouse QLICI – Loan A	December 2047	6,646,000	1.000%	6,646,000
Clearinghouse QLICI – Loan B	December 2047	3,154,000	1.000%	3,154,000
		<u>\$ 26,290,000</u>		<u>\$ 26,290,000</u>

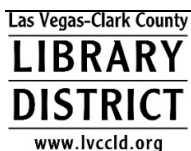
Annual debt service requirements to maturity were as follows:

<u>Years ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022		\$ 296,367	\$ 296,367
2023		296,367	296,367
2024		293,061	293,061
2025	\$ 391,035	298,067	689,102
2026	793,993	287,764	1,081,757
2027-2031	4,306,011	1,259,656	5,565,667
2032-2036	4,346,525	1,076,785	5,423,310
2037-2041	4,592,694	830,617	5,423,311
2042-2046	4,852,920	570,390	5,423,310
2047-2051	3,186,772	331,398	3,518,170
2052-2056	2,880,642	161,291	3,041,932
2057-2058	939,410	13,638	953,048
	<u>\$ 26,290,000</u>	<u>\$ 5,715,402</u>	<u>\$ 32,005,402</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2021, was as follows:

	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2021</u>	<u>Due within one year</u>
LVCIC QLICI – Loan A	\$ 11,335,600			\$ 11,335,600	
LVCIC QLICI – Loan B	5,154,400			5,154,400	
Clearinghouse QLICI – Loan A	6,646,000			6,646,000	
Clearinghouse QLICI – Loan B	3,154,000			3,154,000	
Compensated absences	7,094,497	\$ 2,795,371	\$ (4,269,688)	5,620,181	\$ 4,387,104
Obligation for postemployment benefits other than pensions	1,735,754	44,022	(35,131)	1,744,645	
Net pension liability	47,924,045	4,506,599	(4,244,781)	48,185,863	
	<u>\$ 83,044,296</u>	<u>\$ 7,345,992</u>	<u>\$ (8,549,600)</u>	<u>\$ 81,840,689</u>	<u>\$ 4,387,104</u>

DRAFT**Las Vegas-Clark County Library District**
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

The compensated absences, obligation for postemployment benefits other than pensions and net pension liability are normally liquidated by the general fund.

Note 4. Other InformationRisk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains a risk management program to assess coverage of potential risks of loss. Under this program, the District participates in workers' compensation and unemployment programs provided by the State. For all other risks, the District purchases insurance coverage subject to nominal deductibles. Settled claims and awards have not exceeded this commercial coverage in any of the past three fiscal years.

During the first quarter of 2020, the outbreak of the COVID-19 pandemic caused significant volatility in U.S. and international economies and has led to a global health emergency. As a result, all non-essential business operations in Nevada ceased on March 17, 2020, and did not begin reopening until mid-May 2020. However, a significant portion of the District's revenues are from property and intergovernmental consolidated (sales and use) taxes, which to date have not been significantly impacted by COVID-19 pandemic.

For the fiscal year ended June 30, 2021, the COVID-19 pandemic had the unexpected effect of increasing property tax and consolidated sales tax revenues. This impact appears to be due to economic stimulus provided by the federal government, intermittent lifting of various economic restrictions, and pent up demand. To mitigate the uncertainty regarding COVID-19 pandemic impact, the District took immediate action to maintain financial sustainability in the prior fiscal year, which also resulted in a positive impact on expenditures in the fiscal year ended June 30, 2021.

The future impact of the COVID-19 pandemic is unknown and rapidly evolving. The ultimate long-term impact on the District's financial position and changes therein cannot be determined at this time, but may be substantial.

Contingent liabilities

In the ordinary course of its operations, claims are filed against the District. It is the opinion of management that, except as disclosed in the following paragraph, these claims will not result in any material adverse effect on the District's financial statements.

The District does not accrue for estimated future legal and defense costs, if any, to be incurred in connection with outstanding or threatened litigation and other disputed matters, but rather records such period costs when the services are rendered.

Multiple-Employer Cost-Sharing Defined Benefit Pension Plan

The District's employees are covered by the Public Employees' Retirement System of Nevada (PERS), which was established by the Nevada Legislature in 1947, effective July 1, 1948, and is governed by the Public Employees' Retirement Board (the PERS Board) whose seven members are appointed by the governor. The District does not exercise any control over PERS.

PERS is a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both regular and police/fire members. PERS is administered to provide a reasonable base income to qualified employees

DRAFT**Las Vegas-Clark County Library District**

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits, as required by NRS, are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the system on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the system on or after January 1, 2010, there is a 2.5% multiplier. Regular members entering PERS on or after July 1, 2015, have a 2.25% multiplier. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - .579, which are summarized as follows:

Retirees are eligible for annual benefit increases starting the fourth year of initially receiving benefits. Benefits are increased annually on the first day of the month following the anniversary of the commencement of benefits. The increases begin at 2% in years four, five, and six; increase to 3% in years seven, eight, and nine; 3.5% in years ten, eleven, and twelve; 4% for years thirteen and fourteen; and 5% in year fifteen and each year thereafter. If the benefit outpaces inflation in the period since retirement, the increase may be capped by a rolling three-year average of the Consumer Price Index (all items).

Retirees who enter the System on or after January 1, 2010, are eligible for annual benefit increases starting the fourth year of initially receiving benefits. Benefits are increased annually on the first day of the month following the anniversary of the commencement of benefits. The increases begin at 2% in years four, five, and six; increase to 3% in years seven, eight, and nine; 3.5% in years ten, eleven, and twelve; and 4% in year thirteen and each year thereafter. If the benefit outpaces inflation in the period since retirement, the increase may be capped by a rolling three-year average of the Consumer Price Index (all items)

Retirees who enter the System on or after July 1, 2015, are eligible for annual benefit increases starting the fourth year of initially receiving benefits. Benefits are increased annually on the first day of the month following the anniversary of the commencement of benefits. The increases begin at 2% in years four, five, and six; increase to 2.5% in years seven, eight, and nine; then adjust to the lesser of 3% or the increase, if any, in the Consumer Price Index (all items) for the preceding calendar year following the tenth year and every year thereafter.

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the system on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members entering the system on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, at age 62 with ten years of service, at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

Police/fire members are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/fire members entering the system on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 60 with

DRAFT

Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Police/Fire entering the system on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service, and at any age with 33 1/3 years of service. Only service performed in a position as a police officer or firefighter may be counted toward the eligibility for retirement as police/fire accredited service.

Members with the years of service necessary to receive a retirement benefit but who have not reached the age for an unreduced benefit may retire at any age with the benefit reduced by 4% for each full year they are under the required age. Members entering the System on or after January 1, 2010, with the years of service necessary to receive a retirement benefit but who have not reached the age for an unreduced benefit may retire at any age with the benefit reduced by 6% for each full year they are under the required age.

The normal ceiling limitation on the monthly benefit allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both regular and police/fire members become fully vested as to benefits upon completion of five years of service.

The authority for establishing and amending the obligation to make contributions and member contribution rates rests with NRS. New hires, in agencies which did not elect the employer-pay contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two alternative contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer pay contributions only. Under the matching employee/employer contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan and cannot withdraw these contributions. The District elected the EPC plan prior to July 1, 1983.

PERS's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due. PERS receives an actuarial valuation on an annual basis for determining the prospective funding contribution rates required to fund the system on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by NRS. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. The actuarial funding method used is the entry age normal cost method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal year ended June 30, 2021, the required employer/employee matching rate was 15.25% for regular and 22.0% for police/fire members. The EPC rate was 29.25% for regular and 42.50% for police/fire members.

PERS issues a publicly available Annual Comprehensive Financial Report that includes financial statements and required supplemental information. This report is available on the PERS website, www.nvpers.org under publications.

PERS collective net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. For this purpose, certain actuarial valuation assumptions are stipulated by GASB and may vary from those used to determine the prospective funding contribution rates.

DRAFT

Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

The total PERS pension liability was determined using the following actuarial assumptions (based on the results of an experience study for the period July 1, 2012 through June 30, 2016), applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2020
Inflation rate	2.75%, beginning of year 2.75%, end of year
Payroll growth	5.50% for regular employees and 6.50% for police/fire, including inflation
Investment rate of return	7.50%, beginning of year 7.50%, end of year
Discount rate	7.50%
Productivity pay increase	0.50%
Consumer price index	2.75%
Actuarial cost method	Entry age normal and level percentage of payroll
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases

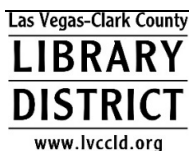
At June 30, 2020, assumed mortality rates and projected life expectancies for selected ages were as follows:

Age	All Members			
	Mortality Rates		Expected Years of Life Remaining	
	Males	Females	Males	Females
40	0.20%	0.14%	40.4	43.6
50	0.49%	0.38%	31.4	34.5
60	0.90%	0.59%	23.2	25.9
70	1.81%	1.26%	15.6	17.7
80	4.55%	3.42%	9.1	10.5

These mortality rates and projected life expectancies are based on the following:

- For non-disabled, healthy members – Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50, mortality rates are based on the Headcount-Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for members at age 50 from the employees mortality table listed above. The mortality rates are then projected to 2020 with Scale MP-2016.
- For all disabled members – Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.
- For pre-retirement members – Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.

PERS's policies, which determine the investment portfolio target asset allocation, are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of PERS.

DRAFT**Las Vegas-Clark County Library District**
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

The following target asset allocation policy was adopted as of June 30, 2020:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Geometric Expected Real Rate of Return *</u>
U.S. Stocks	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private markets	12%	6.65%

* These geometric return rates are combined to produce the long-term expected rate of return by adding the long-term expected inflation rate of 2.75%.

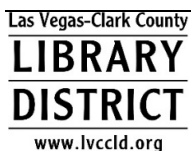
The discount rate used to measure the total pension liability was 7.5% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. Based on that assumption, PERS fiduciary net position at June 30, 2020, was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments (7.5%) was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

The District's proportionate share of the net pension liability at year end, calculated using the discount rate of 7.5%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.5%) or 1% higher (8.5%) than the current discount rate was as follows:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Net pension liability	\$ 75,152,282	\$ 48,185,863	\$ 25,766,408

Detailed information about PERS fiduciary net position is available in the PERS Annual Comprehensive Financial Report, available on the PERS website, www.nvpers.org under publications. PERS fiduciary net position and additions to/deductions from it have been determined on the same basis used in the PERS Annual Comprehensive Financial Report. PERS financial statements are prepared in accordance with accounting principles generally accepted in the United States of America applicable to governmental accounting for fiduciary funds. 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.

The District's proportionate share (amount) of the collective net pension liability was \$48,185,863, which represents 0.34596% of the collective net pension liability. Contributions for employer pay dates within the fiscal year ending June 30, 2020, were used as the basis for determining each employer's proportionate share. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2020.

DRAFT**Las Vegas-Clark County Library District**
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

For the year ended June 30, 2020, the District's pension expense was \$4,506,599 and its reported deferred outflows and inflows of resources related to pensions were as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,497,101	\$ 622,196
Changes in assumptions	1,353,489	
Net difference between projected and actual earnings on investments		1,820,259
Changes in proportion and differences between actual contributions and proportionate share of contributions	1,278,375	776,318
Contributions subsequent to measurement date	3,468,761	

At June 30, 2020, the average expected remaining service life was 6.13 years.

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date totaling \$3,468,761 will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years ending June 30,</u>	
2022	1,699,195
2023	(845,436)
2024	(976,376)
2025	(683,109)
2026	(97,566)
2027	(6,900)

Changes in the District's net pension liability were as follows:

Net pension liability, beginning of year	\$ 47,924,045
Pension expense	4,506,599
Employer contributions	(3,605,292)
Change in net deferred outflows and inflows	<u>(639,489)</u>
Net pension liability, end of year	<u>\$ 48,185,863</u>

At June 30, 2021, \$411,198 was payable to PERS, for the June 2021 required contribution, and is included in accrued payroll.

DRAFT**Las Vegas-Clark County Library District**

Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

Postemployment Benefits Other Than Pensions (OPEB)

In accordance with NRS, the District provides other postemployment benefits to retirees by participating in the State's Public Employee Benefit Plan (PEBP), an agent multiple-employer, cost-sharing defined benefit plan administered by a ten member governing board of which nine members are appointed by the State's Governor and the Director of the Department of Administration or their designee. PEBP provides medical, prescription, dental and vision benefits to retirees. The District does not provide any other postemployment benefits (either directly or indirectly).

The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the following address: Public Employee Benefit Plan, 901 South Stewart Street, Suite 101, Carson City, NV 89701.

PEBP eligibility and subsidy requirements are governed by the NRS and can only be amended through legislation. In 2008, NRS were amended. As a result of this amendment, the number of retirees for whom the District is obligated to provide postemployment benefits is limited to eligible employees who retired from District service prior to September 1, 2008.

The District is required to provide a subsidy, based on years of service for its retirees that have enrolled in the PEBP. The subsidy is paid on a pay-as-you-go basis and is set by the State Legislature. In the current fiscal year, this subsidy ranged from \$10 to \$932 per retiree, per month.

At June 30, 2021, 33 retirees were covered by and receiving benefits from the PEBP.

The District's total OPEB obligation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Actuarial valuation date	July 1, 2021
Measurement date	June 30, 2021
Discount rate	2.6%, beginning of year
	2.0%, end of year
Actuarial cost method	Entry age normal, level percent-of-pay
Total retirees	33
Average retiree age	75.8 years
Average retiree life expectancy	14.0 years
Projected salary increases	N/A*
Projected trend on payments to PEBP	7.0% per annum, decreasing 0.25 to 0.5% per year to an ultimate rate of 4.5%
Mortality rates	Society of Actuaries Pub-2010 Public Retirement Plans Headcount - Weighted General Mortality Tables using Scale MP-2020 Full Generational Improvement

* PEBP is a closed plan; and therefore, there are no current District employees covered by the PEBP.

There were no changes in OPEB benefit terms that affected the measurement of the District's total OPEB liability during the year ended June 30, 2021.

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2021

At year end, the District's total OPEB obligation sensitivity to changes in the discount rate and healthcare cost trend rate was as follows:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Total OPEB liability	\$ 1,947,326	\$ 1,744,645	\$ 1,572,747
	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
Total OPEB liability	\$ 1,583,675	\$ 1,744,645	\$ 1,929,546

At June 30, 2021, changes in the District's total OPEB obligation were as follows:

Total OPEB obligation, beginning of year	<u>\$ 1,735,754</u>
Service cost	N/A*
Interest on total OPEB obligation	44,022
Differences between expected and actual experience	20,429
Changes of assumptions or other inputs	29,658
Benefit payments	<u>85,218</u>
Net change in total OPEB obligation	<u>8,891</u>
Total OPEB obligation end of year	<u><u>\$ 1,744,645</u></u>

* PEBP is a closed plan; and therefore, there are no current District employees covered by the PEBP.

As the District's OPEB obligation includes only retirees, the average expected remaining service life is zero; and therefore, changes in deferred outflows and inflows of resources are recognized in OPEB expense in the year incurred.

DRAFT

This page intentionally left blank

DRAFT

Required Supplementary Information

DRAFT

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual - General Fund
 For the Fiscal Year Ended June 30, 2021**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	\$ 49,300,000	\$ 49,300,000	\$ 50,053,117	\$ 753,117
Intergovernmental revenues, consolidated taxes	17,800,000	17,800,000	24,212,142	6,412,142
Charges for services	1,020,000	1,020,000	660,408	(359,592)
Interest	15,000	15,000	11,188	(3,812)
Contributions			211,351	211,351
Miscellaneous	765,000	765,000	394,812	(370,188)
Total revenues	68,900,000	68,900,000	75,543,018	6,643,018
Expenditures				
Culture and recreation:				
Salaries and wages	31,770,976	31,770,976	30,189,194	1,581,782
Employee benefits	12,499,827	12,499,827	11,427,568	1,072,259
Supplies and services	15,301,681	15,301,681	12,472,836	2,828,845
Capital outlay	10,509,384	10,509,384	9,167,381	1,342,003
Total expenditures	70,081,868	70,081,868	63,256,979	6,824,889
Excess (deficiency) of revenues over expenditures	(1,181,868)	(1,181,868)	12,286,039	13,467,907
Net change in fund balance	(1,181,868)	(1,181,868)	12,286,039	13,467,907
Fund balance, beginning of year	16,204,588	16,204,588	18,773,959	2,569,371
Fund balance, end of year	\$ 15,022,720	\$ 15,022,720	\$ 31,059,998	\$ 16,037,278

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

Schedule of Changes in Total OPEB Liability
Postemployment Benefits Other Than Pensions
For the Fiscal Year Ended June 30, 2021 and Prior Nine Fiscal Years *

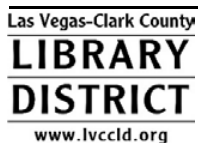
Valuation Year	Service Cost	Interest on Total OPEB Liability	Changes in Benefit Terms	Differences Between Expected and Actual Experience	Changes in Assumptions or Other Inputs	Benefit Payments**	Net Change in Total OPEB Liability	Total OPEB Liability, Beginning of Year	Total OPEB Liability, End of Year	Covered-Employee Payroll	Total OPEB Liability, End of Year as a Percentage of Covered-Employee Payroll
2021	N/A***	\$ 44,022	\$ -	\$ 20,429	\$ 29,658	\$ 85,218	\$ 8,891	\$ 1,735,754	\$ 1,744,645	N/A***	N/A***
2020	N/A***	55,202	-	1,781	(114,655)	(93,298)	(150,970)	1,886,724	1,735,754	N/A***	N/A***
2019	N/A***	63,980	-	(80,090)	10,199	(92,336)	(98,247)	1,984,971	1,886,724	N/A***	N/A***
2018	N/A***	71,482	-	(165,020)	22,856	(93,503)	(164,185)	2,149,156	1,984,971	N/A***	N/A***

* Information for the multiple-employer defined benefit postemployment benefit plan is not available for measurement years prior to the year ended June 30, 2018. As information becomes available this schedule will ultimately present information for the ten most recent fiscal years.

** Benefit payments are equal to the statutorily required employer contributions.

*** PEBP is a closed plan; and therefore, no current employees are covered by PEBP and there is no current service cost.

Source: Lewis & Ellis Actuarials (GASB 75)

DRAFT**Las Vegas-Clark County Library District****Proportionate Share of the Collective
Net Pension Liability Information****Multiple-Employer Cost-Sharing Defined Benefit Pension Plan
For the Fiscal Year Ended June 30, 2021 and Prior Nine Fiscal Years ***

Valuation Year	Proportion of the collective net pension liability	Proportionate share of the collective net pension liability (asset)	Covered payroll	Proportionate share of the collective net pension liability as a percentage of covered payroll	PERS fiduciary net position as a percentage of the total pension liability
2020	0.34596%	\$ 48,185,863	\$ 25,005,967	192.69746%	77.03999%
2019	0.35145%	47,924,045	23,794,894	201.40474%	76.45733%
2018	0.34021%	46,397,158	21,929,216	211.57691%	75.23536%
2017	0.34239%	45,536,922	21,261,880	214.17166%	74.22995%
2016	0.34184%	46,002,178	20,429,244	225.17807%	72.22995%
2015	0.34184%	38,432,593	19,776,530	194.33436%	75.12612%
2014	0.33538%	34,406,633	19,036,828	180.73722%	76.31210%

* Information for the multiple-employer cost-sharing defined benefit pension plan is not available for measurement years prior to the year ended June 30, 2014. As information becomes available this schedule will ultimately present information for the ten most recent fiscal years.

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

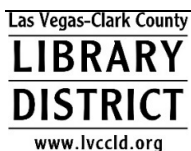
**Proportionate Share of Statutorily Required
 Pension Contribution Information**

**Multiple-Employer Cost-Sharing Defined Benefit Pension Plan
 For the Fiscal Year Ended June 30, 2021 and Prior Nine Fiscal Years ***

Valuation Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
2021	\$ 6,937,523	\$ 6,937,523	\$ -	\$ 25,712,125	26.98152%
2020	7,567,929	7,567,929	-	25,005,967	30.26449%
2019	6,761,114	6,761,114	-	23,794,894	28.41414%
2018	6,328,094	6,328,094	-	21,929,216	28.85691%
2017	6,174,110	6,174,110	-	21,261,880	29.03840%
2016	5,862,383	5,862,383	-	20,429,244	28.69603%
2015	5,191,083	5,191,083	-	19,776,530	26.24870%

* Information for the multiple-employer cost-sharing defined benefit pension plan is not available for years prior to the year ended June 30, 2015. As information becomes available this schedule will ultimately present information for the ten most recent fiscal years.

DRAFT



Las Vegas-Clark County Library District

Notes to Required Supplementary Information For the Fiscal Year Ended June 30, 2021

Note 1. Budget Information

The accompanying required supplementary schedule of revenues, expenditures and changes in fund balance presents the original adopted budget, the final amended budget and actual general fund data. The original budget was adopted on a basis consistent with the Las Vegas-Clark County Library District's (the District) financial accounting policies and accounting principles generally accepted in the United States. All amendments made to the original budget were as prescribed by law and similarly consistent.

Additional budgetary information can be found in Note 2 to the basic financial statements.

Note 2. Postemployment Benefits Other Than Pensions

For the year ended June 30, 2021, no significant events occurred that had an effect on the benefit provision, size or composition of those covered by the postemployment benefit plans. The only significant change in actuarial methods and assumptions used was a decrease in the discount rate from 2.6% at the beginning of the year to 2.0% at the end of the year.

Additional information related to the agent multiple-employer, cost-sharing defined benefit postemployment plan can be found in Note 4 to the basic financial statements.

Note 3. Multiple-Employer, Cost-Sharing Defined Benefit Pension Plan

For the year ended June 30, 2021, there were no changes in the pension benefit plan terms or to the actuarial methods and assumptions used in the actuarial valuation report dated June 30, 2020.

Additional information related to the multiple-employer cost-sharing defined benefit pension plan can be found in Notes 1 and 4 to the basic financial statements.

DRAFT

This page intentionally left blank

DRAFT

Other Supplementary Information

DRAFT

DRAFT

Combining and Individual Fund Statements and Schedules

DRAFT

DRAFT

Major Fund

DRAFT

DRAFT

Capital Projects Fund

The capital projects fund is used to account for financial resources to be used for the improvement, acquisition or construction of major capital assets.

DRAFT

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Schedule of Revenues, Expenditures, and Changes in
 Fund Balance - Budget and Actual - Capital Projects Fund
 For the Fiscal Year Ended June 30, 2021**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Interest	\$ 50,000	\$ 50,000	\$ 10,743	\$ (39,257)
Expenditures				
Culture and recreation:				
Supplies and services	2,926,700	2,926,700	1,051,912	1,874,788
Capital outlay	1,132,000	1,132,000	290,115	841,885
Total expenditures	4,058,700	4,058,700	1,342,027	2,716,673
Deficiency of revenues under expenditures	(4,008,700)	(4,008,700)	(1,331,284)	2,677,416
Net change in fund balance	(4,008,700)	(4,008,700)	(1,331,284)	2,677,416
Fund balance, beginning of year	8,391,378	8,391,378	9,221,367	829,989
Fund balance, end of year	<u>\$ 4,382,678</u>	<u>\$ 4,382,678</u>	<u>\$ 7,890,083</u>	<u>\$ 3,507,405</u>

DRAFT

This page intentionally left blank.

DRAFT

Non-Major Funds

DRAFT

DRAFT

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or otherwise restricted to expenditures for specific purposes.

The grant fund accounts for revenues and expenditures of monies received from state and federal grants

The gift fund accounts for gifts to the District accepted by the Board of Trustees.

The QALICB fund accounts for loan proceeds and lease income to be used for the acquisition and leasing of real or personal property that is subject to certain restrictions and limitations for use in furtherance of the operational purposes of the District.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for and the payment of long-term debt.

Permanent Fund

The permanent fund accounts for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's programs.

DRAFT

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

Combining Balance Sheet
Non-Major Funds
June 30, 2021

	Special Revenue Funds				Debt Service Fund	Permanent Fund	Aggregate Non-Major Funds
	Grant	Gift	QALICB	Total			
ASSETS							
Cash and cash equivalents:							
Unrestricted	\$ -	\$ 443,390	\$ 200,059	\$ 643,449	\$ 598,487		\$ 1,241,936
Restricted			568,636	568,636		\$ 10,000	578,636
Receivables:							
Taxes					15,862		15,862
Interest					3		3
Due from other funds		14,953	393,182	408,135			408,135
Due from other governments	275,470			275,470			275,470
Other assets			16,333	16,333			16,333
Total assets	<u>\$ 275,470</u>	<u>\$ 458,343</u>	<u>\$ 1,178,210</u>	<u>\$ 1,912,023</u>	<u>\$ 614,352</u>	<u>\$ 10,000</u>	<u>\$ 2,536,375</u>
LIABILITIES							
Accounts payable	\$ 17,244	\$ 1,015		\$ 18,259	\$ 80		\$ 18,339
Accrued payroll	18,121			18,121			18,121
Unearned revenue			\$ 9,583	9,583			9,583
Due to other funds	83,074			83,074			83,074
Total liabilities	<u>118,439</u>	<u>1,015</u>	<u>9,583</u>	<u>129,037</u>	<u>80</u>		<u>129,117</u>

(Continued)

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

Combining Balance Sheet (Continued)
Non-Major Funds
June 30, 2021

	Special Revenue Funds			Debt Service Fund	Permanent Fund	Aggregate Non-Major Funds
	Grant	Gift	QALICB	Total		
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue, property taxes				\$ 13,041		\$ 13,041
FUND BALANCES						
Nonspendable:						
Permanent fund principal					\$ 10,000	10,000
Restricted for:						
Debt service			1,168,627	1,168,627		1,168,627
Grant programs	157,031			157,031		157,031
Other programs		457,328		457,328		457,328
Assigned to:						
Debt service				601,231		601,231
Total fund balances	157,031	457,328	1,168,627	1,782,986	10,000	2,394,217
Total liabilities and fund balances	\$ 275,470	\$ 458,343	\$ 1,178,210	\$ 1,912,023	\$ 10,000	\$ 2,536,375

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvcclld.org

Las Vegas-Clark County Library District

**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Non-Major Funds
 For the Fiscal Year Ended June 30, 2021**

	Special Revenue Funds				Debt Service Fund	Permanent Fund	Aggregate Non-Major Funds
	Grant	Gift	QALICB	Total			
Revenues							
Property taxes					\$ 5,357		\$ 5,357
Grants	\$ 1,074,591			\$ 1,074,591			1,074,591
Interest			\$ 69	69	46		115
Contributions	62,500	\$ 225,561		288,061			288,061
Miscellaneous			608,182	608,182			608,182
Total revenues	1,137,091	225,561	608,251	1,970,903	5,403		1,976,306
Expenditures							
Culture and recreation:							
Salaries and wages	351,276	70,000		421,276			421,276
Employee benefits	134,887			134,887			134,887
Supplies and services	400,902	173,135	86,461	660,498	4,820		665,318
Capital outlay	239,748			239,748			239,748
Debt service:							
Interest			296,367	296,367			296,367
Total expenditures	1,126,813	243,135	382,828	1,752,776	4,820		1,757,596

(Continued)

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances (Continued)
 Non-Major Funds
 For the Fiscal Year Ended June 30, 2021**

	Special Revenue Funds				Debt Service Fund	Permanent Fund	Aggregate Non-Major Funds
	Grant	Gift	QALICB	Total			
Net change in fund balances	10,278	(17,574)	225,423	218,127	583		218,710
Fund balances, beginning of year	146,753	474,902	943,204	1,564,859	600,648	\$ 10,000	2,175,507
Fund balances, end of year	\$ 157,031	\$ 457,328	\$ 1,168,627	\$ 1,782,986	\$ 601,231	\$ 10,000	\$ 2,394,217

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual - Grant Fund
 For the Fiscal Year Ended June 30, 2021**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Grants	\$ 1,800,000	\$ 1,800,000	\$ 1,074,591	\$ (725,409)
Contributions			62,500	62,500
Total revenues	1,800,000	1,800,000	1,137,091	(662,909)
Expenditures				
Culture and recreation:				
Salaries and wages	480,000	480,000	351,276	128,724
Employee benefits	210,000	210,000	134,887	75,113
Supplies and services	500,000	500,000	400,902	99,098
Capital outlay	610,000	610,000	239,748	370,252
Total expenditures	1,800,000	1,800,000	1,126,813	673,187
Net change in fund balance	-	-	10,278	(10,278)
Fund balance, beginning of year	146,753	146,753	146,753	-
Fund balance, end of year	<u>\$ 146,753</u>	<u>\$ 146,753</u>	<u>\$ 157,031</u>	<u>\$ (10,278)</u>

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual - Gift Fund
 For the Fiscal Year Ended June 30, 2021**

	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues				
Contributions	\$ 615,000	\$ 615,000	\$ 225,561	\$ (389,439)
Miscellaneous	200,000	200,000		(200,000)
Total revenues	815,000	815,000	225,561	(589,439)
Expenditures				
Culture and recreation:				
Salaries and wages			70,000	(70,000)
Supplies and services	715,000	715,000	173,135	541,865
Capital outlay	100,000	100,000		100,000
Total expenditures	815,000	815,000	243,135	571,865
Net change in fund balance	-	-	(17,574)	(17,574)
Fund balance, beginning of year	488,325	488,325	474,902	(13,423)
Fund balance, end of year	<u>\$ 488,325</u>	<u>\$ 488,325</u>	<u>\$ 457,328</u>	<u>\$ (30,997)</u>

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas-Clark County Library District

**Schedule of Revenues, Expenditures, and Changes in
 Fund Balance - Budget and Actual - Debt Service Fund
 For the Fiscal Year Ended June 30, 2021**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	-	-	\$ 5,357	\$ 5,357
Interest	\$ 10,000	\$ 10,000	46	(9,954)
Total revenues	10,000	10,000	5,403	(4,597)
Expenditures				
Culture and recreation:				
Supplies and services	10,000	10,000	4,820	5,180
Net change in fund balance	-	-	583	583
Fund balance, beginning of year	601,411	601,411	600,648	(763)
Fund balance, end of year	<u>\$ 601,411</u>	<u>\$ 601,411</u>	<u>\$ 601,231</u>	<u>\$ (180)</u>

DRAFT

This page intentionally left blank.



Tel: 702-384-1120
Fax: 702-870-2474
www.bdo.com

6100 Elton Avenue, #1000
Las Vegas, NV 89107

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of Trustees
Las Vegas-Clark County Library District
Las Vegas, Nevada

We have audited, in accordance with the 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 governmental activities, each major fund, and the aggregate remaining fund information of the Las Vegas-Clark County Library District (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **November 10, 2021**. Our report includes a reference to other auditors who audited the financial statements of the Las Vegas-Clark County Library District Foundation fund, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 result of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 10, 2021

Las Vegas, Nevada

DRAFT

Single Audit and Accompanying Information

DRAFT



Tel: 702-384-1120
Fax: 702-870-2474
www.bdo.com

6100 Elton Avenue, #1000
Las Vegas, NV 89107

**Independent Auditor's Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

Board of Trustees
Las Vegas-Clark County Library District
Las Vegas, Nevada

Report on Compliance

Opinion on Compliance for Each Major Federal Program

We have audited the Las Vegas-Clark County Library District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2021. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the types of compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the types of compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

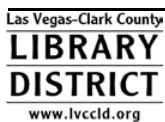
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated **November 10, 2021**, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

November 10, 2021

DRAFT

This page intentionally left blank.

DRAFT**Las Vegas - Clark County Library District**
**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021**

Federal Grantor/Pass-through Grantor / Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Institute of Museum and Library Services				
Passed Through State of Nevada, Library, Archives and Public Records, Department of Administration				
Grants to States	45.310	LS-246180-OLS-20	\$ -	\$ 55,000
Grants to States	45.310	LS-24654-OLS-20	-	51,943
Total Institute of Museum and Library Services				<u>106,943</u>
U.S. Department of Education, Office of Vocational and Adult Education				
Passed Through State of Nevada, Department of Education				
Adult Education, Basic Grants to States	84.002 *	21-608-122000	-	777,403
Federal Emergency Management Agency				
Passed Through State of Nevada, Department of Public Safety's Division of Emergency Management				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036 **	PA-09-NV-4523	-	10,279
Total federal assistance expended			<u>\$ -</u>	<u>\$ 894,625</u>

* A "major" program.

 ** See Notes to Schedule of Federal Expenditures of Federal Awards
 The accompanying Notes are an integral part of this schedule

DRAFT
DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
www.lvccld.org

Las Vegas-Clark County Library District

Notes to Schedule of Federal Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Las Vegas-Clark County Library District (the District) under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, or changes in net assets, or cash flows of the District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

In the year ended June 30, 2021, expenditures awarded from the Federal Emergency Management Agency (FEMA), under COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters), Assistance Listing Number 97.036, must be presented on the schedule of expenditures of federal awards (SEFA) when: 1) FEMA has approved the District's Project Worksheet (PW) and 2) the District has incurred the eligible expenditures. Federal awards expended in years prior to the fiscal year in which FEMA approves the PW are to be recorded on the District's SEFA in those respective approval years. Therefore, \$10,279 of eligible expenditures incurred in the year ended June 30, 2020 are included on the SEFA for the year ended June 30, 2021 because FEMA approved the District's PW for those expenditures in the year ended June 30, 2021.

Note 3. Indirect Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

DRAFT

Las Vegas-Clark County
LIBRARY
DISTRICT
 www.lvccld.org

Las Vegas – Clark County Library District
**Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2021**
Section I - Summary of Auditors' Results:**Financial Statements:**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	No
Material weaknesses identified?	
Significant deficiencies?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

Assistance Listing Number:	84.002
Name of Federal Program or Cluster:	U.S. Department of Education, Office of Vocational and Adult Education, Adult Education, Basic Grants to States
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Findings relating to the financial statements, which are required to be reported in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*:

None reported

Section III – Findings and questioned costs for federal awards, including audit findings required by 2 CFR 200.516(a):

None reported

DRAFT

This page intentionally left blank.

Report to Finance and Audit Committee and Board of Trustees

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Audit Wrap Up:
Year Ended June 30, 2021

IBDO[®]

Contents

QUICK ACCESS TO THE FULL REPORT

<u>INTRODUCTION</u>	3
<u>EXECUTIVE SUMMARY</u>	4
<u>INTERNAL CONTROL OVER FINANCIAL REPORTING</u>	9
<u>ADDITIONAL REQUIRED COMMUNICATIONS</u>	11
<u>APPENDIX</u>	15

The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the Client and is not intended and should not be used by anyone other than these specified parties.

Welcome

November 10, 2021

Finance and Audit Committee and Board of Trustees
Las Vegas-Clark County Library District

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On September 20, 2021, we presented an overview of our plan for the audit of the financial statements of Las Vegas-Clark County Library District (the “District”) as of and for the year ended June 30, 2021, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the District’s accounting practices and policies, management’s judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the District and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Executive Summary

DRAFT

Status of Our Audit

We have substantially completed our audit of the financial statements as of and for the year ended June 30, 2021. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- ▶ The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- ▶ The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- ▶ We expect to issue an unmodified opinion on the financial statements and release our report on **November 10, 2021**.
- ▶ We expect to issue our report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- ▶ Our responsibility for other information in documents containing the District's audited financial statements (management's discussion and analysis, postemployment benefits other than pensions, schedule of funding progress, proportionate share of the collective net pension liability information, proportionate share of statutorily required pension contribution information and budgetary comparison information) does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the District and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- ▶ All records and information requested by BDO were freely available for our inspection.
- ▶ Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of District personnel throughout the course of our work.



Results of the Audit

ACCOUNTING PRACTICES, POLICIES, ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the District's accounting practices, policies, and estimates:

The District's significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.

- ▶ A summary of recently issued accounting pronouncements is included in Note 2 to the District's financial statements.
- ▶ There were no changes in significant accounting policies and practices during fiscal year 2021.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The District's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in notes of the financial statements.

Significant Accounting Estimates

Fair value measurement of investments

Net pension liabilities

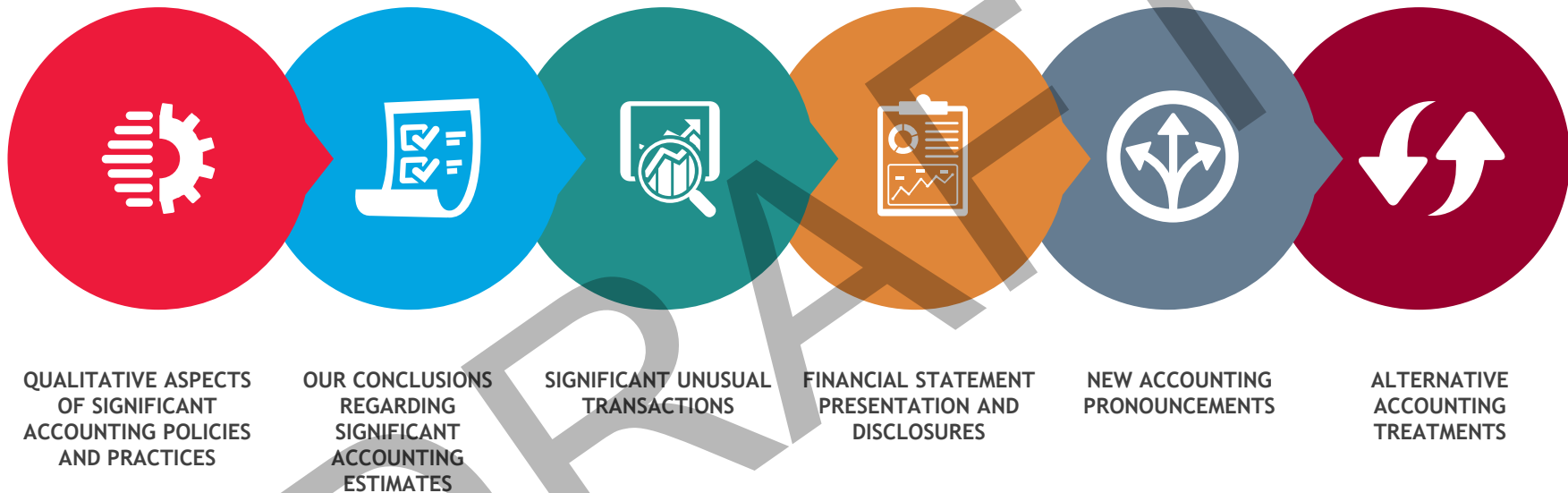
Other post-employment benefits obligations (OPEB)

- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2021.

Results of the Audit

QUALITY OF THE DISTRICT'S FINANCIAL REPORTING

A discussion was held regarding the quality of the District's financial reporting, which included:



Results of the Audit

CORRECTED AND UNCORRECTED MISSTATEMENTS

There were no corrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we brought to the attention of management, except for an adjustment to record a cumulative catch-up of rental expense, and due to related party, in the amount of \$293,182, in order to recognize rental expense on a straight-line basis over the expected term of the lease agreement between the District and East Las Vegas QALICB, Inc.

There were no uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.



Internal Control Over Financial Reporting

DRAFT

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the District's internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Control Deficiency	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.
Significant Deficiency	A deficiency or 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.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

In conjunction with our audit of the financial statements, we noted no material weaknesses.

Additional Required Communications

DRAFT

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the District:

Requirement	Discussion Point
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risks of material misstatement, including fraud risks; or tips or complaints regarding the District's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	<p>The nature and extent of specialized skills or knowledge needed to perform the planned audit procedures or evaluate audit results related to significant risks are outlined below:</p> <ul style="list-style-type: none"> ➤ We used BDO Financial Services Group, specializing in investment valuations, to assist in evaluating management's determination of investment fair values. ➤ We used BDO actuarial specialists, specializing in pension and OPEB valuations, to assist in evaluating management's determination of the net pension and OPEB liabilities.

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the District:

Requirement	Discussion Point
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
If applicable, significant matters identified by component auditors	During the component auditor's procedures, there were no significant matters identified that were deemed necessary to bring to group management's attention.
Significant findings and issues arising during the audit in connection with the District's related parties	We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management	There were no significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management.

Other Required Communications

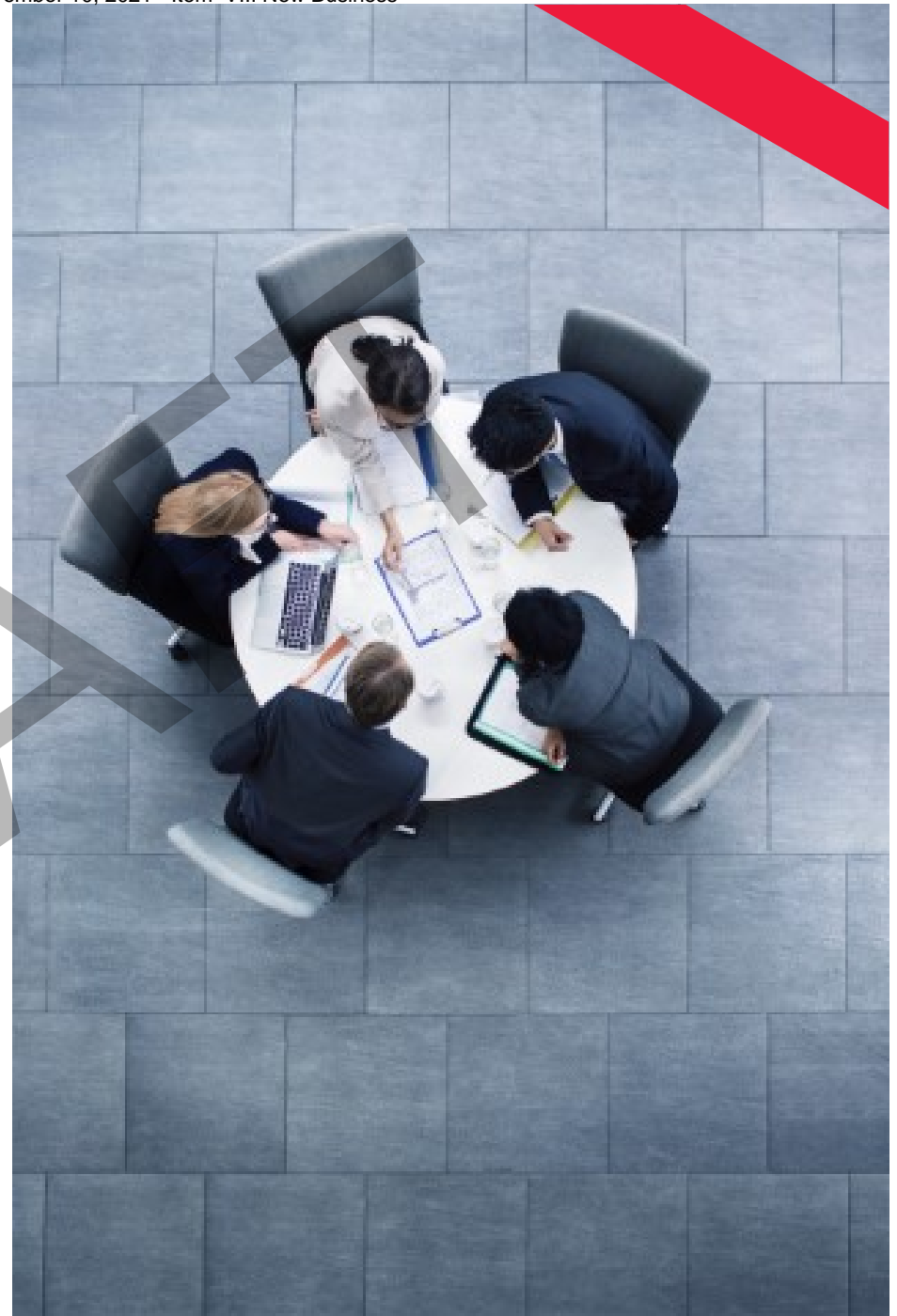
Following is a summary of other required items, along with specific discussion points as they pertain to the District:

Requirement	Discussion Point
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the District's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
Matters that are difficult or contentious for which the auditor consulted outside the engagement team	There were no difficult or contentious matters that we consulted with others outside the engagement team that we reasonably determined to be relevant to those charged with governance regarding their oversight of the financial reporting process.
If applicable, other matters significant to the oversight of the District's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the District's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter.



Independence

Our engagement letter to you dated March 19, 2021, describes our responsibilities in accordance with professional standards and certain regulatory authorities and *Government Auditing Standards* with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the District with respect to independence as agreed to by the District. Please refer to that letter for further information.



Appendix

DRAFT

Implementation of New GASB Standards

DRAFT

New GASB Standards

In light of the COVID-19 Pandemic, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, to provide relief to governments. This Statement, which was effective upon the issuance date of May 8, 2020, postponed the effective dates of certain provisions in Statements that were first effective for reporting periods beginning after June 15, 2018. The effective dates of certain provisions contained in the following pronouncements were postponed by one year:

- ▶ Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- ▶ Statement No. 91, *Conduit Debt Obligations*
- ▶ Statement No. 93, *Replacement of Interbank Offered Rates*

The effective date of Statement No. 87, *Leases*, has been postponed by 18 months.

Earlier application of the standards is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

GASB Statement No. 87, *Leases*

Effective Dates	Date per Pronouncement (as amended)	Date as amended per GASB Statement No. 95
	Fiscal Years Beginning After 12/15/2019	Fiscal Years Beginning After 6/15/2021

- ▶ Requires recognition of certain lease assets and liabilities for leases that are currently classified as operating leases.
- ▶ New definition of a lease - a contract that conveys the right to use another entity's nonfinancial asset for a period in an exchange or exchange-like transaction.
- ▶ Eliminates the distinction between operating and capital leases.
- ▶ Excludes short-term leases, leases that transfer ownership and service concession arrangements that are covered by GASB Statement No. 60.
- ▶ Lessees would recognize a lease liability and an intangible right-to-use lease asset which would be amortized in a systematic and reasonable manner over the shorter of the lease term or the useful life of the underlying asset.
- ▶ Lessors would recognize a lease receivable and deferred inflow of resources which would be recognized as revenue in a systematic and rational manner over the term of the lease.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period

Effective Dates	Date per Pronouncement	Date as amended per GASB Statement No. 95
	Reporting Periods Beginning After 12/15/2019	Reporting Periods Beginning After 12/15/2020

- ▶ Upon implementation, in financial statements using the economic resources measurement focus (business-type activities and enterprise funds) interest incurred during construction should be recognized as an expense of the period.
- ▶ Interest costs on construction-in-progress will be capitalized only to the implementation date of this Statement. The provisions of this Statement are to be applied prospectively and will therefore not require a restatement of any balances.
- ▶ In financial statements using the current financial resources measurement focus (governmental funds), interest incurred during construction should be recognized as an expenditure (no change).
- ▶ If a government has regulated operations as defined by paragraph 476 of GASB Statement No. 62, this Statement does not eliminate or remove the requirement to capitalize qualifying interest costs as a regulatory asset.

GASB Statement No. 91, *Conduit Debt Obligations*

Effective Dates	Date per Pronouncement	Date as amended per GASB Statement No. 95
	Reporting Periods Beginning After 12/15/2020	Reporting Periods Beginning After 12/15/2021

- ▶ Clearly defines the characteristics of a conduit debt obligation and establishes that a conduit debt obligation is not a liability of the issuer.
- ▶ An issuer should recognize a liability associated with an additional commitment or voluntary commitment to support debt service if certain recognition criteria are met.
- ▶ As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether the recognition criteria are met. An issuer that has only made a limited commitment should evaluate whether those recognition criteria are met when an event occurs that cause the issuer to evaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.
- ▶ Standard addresses accounting for arrangements where capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities.
- ▶ Standard enhances note disclosures related to conduit debt.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*

Effective Dates	Date per Pronouncement	Date as amended per GASB Statement No. 95
	Effective as Noted Below	Paragraphs 13 and 14 are Effective for Fiscal Years Beginning After June 15, 2021

- ▶ Effective for Reporting Periods Beginning After June 15, 2020:
 - Provides exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment.
 - Clarifies the hedge accounting termination provisions when a hedged item is amended to replace the reference rate.
 - Clarifies that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable.
 - Identifies a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap.
 - Clarifies the definition of reference rate, as it is used in Statement 53, as amended.
 - Provides an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend. (paragraphs 13 and 14)
- ▶ Effective for Reporting Periods Ending After December 31, 2021:
 - Removes LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap (paragraph 11b).

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

Effective Dates	Date per Pronouncement
	Fiscal Years Beginning After June 15, 2022

- ▶ For the Public-Private and Public-Public Partnerships (P3s) that meet the definition of a service concession arrangement (SCA), this Statement carries forward the financial reporting requirements for SCAs that were included in Statement 60, with modifications to apply the more extensive requirements related to recognition and measurement of leases to SCAs.
- ▶ For P3s that meet the definition of a lease, the guidance in Statement No. 87 should be applied, if existing assets of the transferor that are not required to be improved by the operator as part of the P3 arrangement are the only underlying P3 assets and the P3s do not meet the definition of an SCA.
- ▶ This Statement provides specific guidance for all other P3s from the perspective of both a government that transfers rights to another party and governmental operators that receive those rights.
- ▶ The Statement requires governments to account for Availability Payment Arrangement (APAs) in which ownership of the asset transfers by the end of the contract as a financed purchase of the underlying infrastructure or other nonfinancial asset. It also requires a government to report an APA that is related to operating or maintaining a nonfinancial asset as an outflow of resources (for example, expense) in the period to which payments relate

GASB Statement No. 96, *Subscription Based Information Technology Arrangements*

Effective Dates	Date per Pronouncement
	Fiscal Years Beginning After June 15, 2022

- ▶ Addresses accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. Standard is based on the standards established in Statement No. 87, Leases.
- ▶ Defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.
- ▶ Requires governments with SBITAs to recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability (with an exception for short-term SBITAs—those with a maximum possible term of 12 months).
- ▶ Provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA.

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Plans Deferred Compensation Plans

Effective Dates	Date per Pronouncement
	Effective as Noted Below

- ▶ Effective Upon Statement Issuance - June 23, 2020:
 - Requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically performs.
 - Requires that the financial benefit burden criteria in Statement No. 84, Fiduciary Activities, be applicable to only defined benefit pension and OPEB plans administered through a trust.
- ▶ Effective for Fiscal Years Beginning After June 15, 2021
 - Requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.
 - Requires that a Section 457 plan that meets the definition of a pension apply all accounting and financial reporting requirements relevant to pensions.
 - Clarifies that Statement 84, as amended, should be applied to all Section 457 plans to determine whether those arrangements should be reported as fiduciary activities.

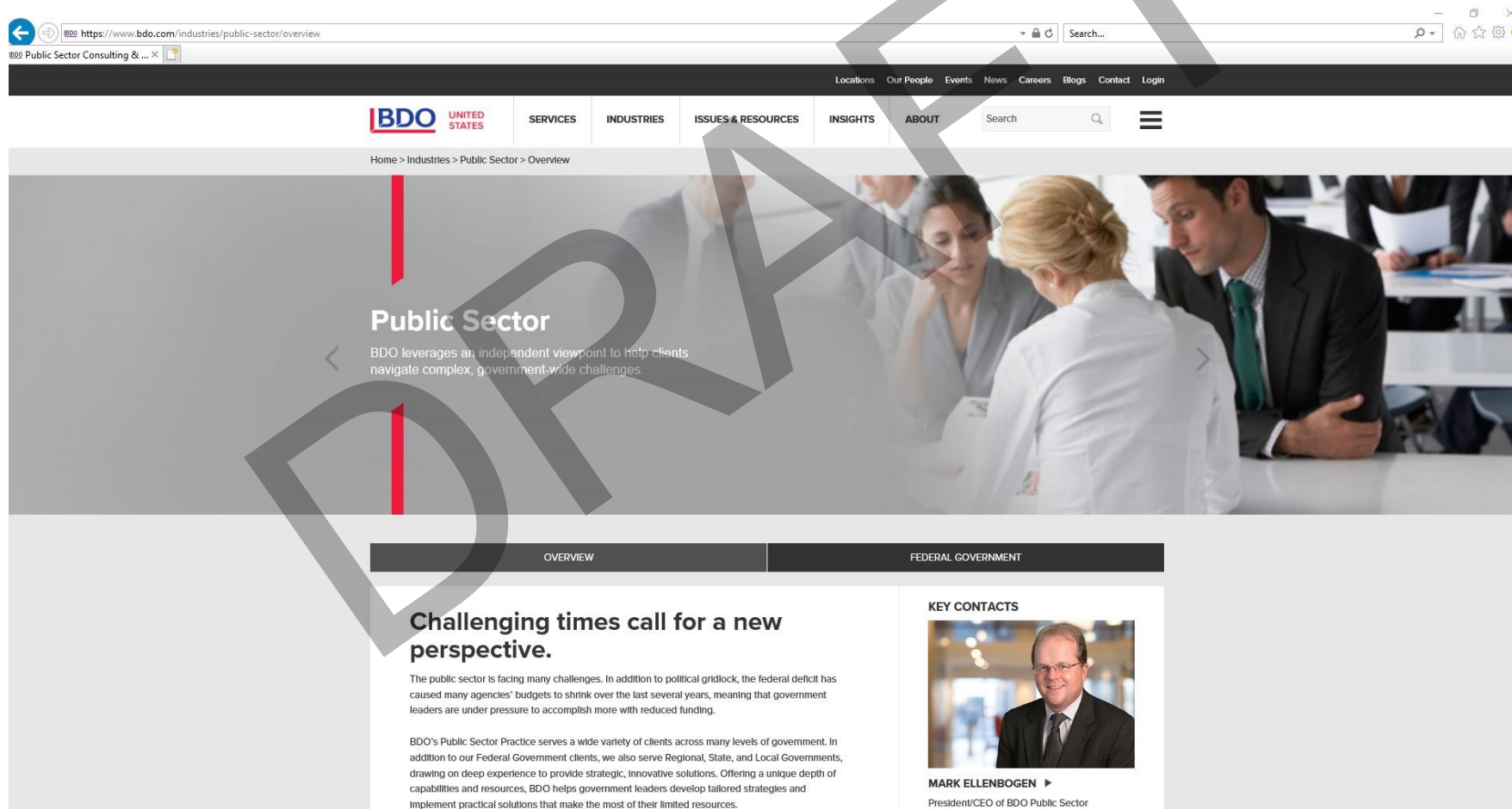


Industry Resources

DRAFT

Industry Risk and Resources

- ▶ BDO's industry focus is part of who we are and how we serve our clients and has been for over a century. We demonstrate our experience through knowledgeable professionals, relevant client work and participation in the industries we serve.
- ▶ Our industry practices bring perspective on trends, opportunities, issues and regulations that frame our services and approach to address your needs and your industry.



Accounting, Audit and Other Compliance Considerations for Public Sector Entities Related to COVID-19

The global pandemic is having unprecedented impacts on federal, state, local, tribal and territory governments. Our [COVID-19 resource center](#) helps organizations stay abreast of the latest developments and mitigate risk during this time of uncertainty. For government organizations, the stakes are high as agencies and elected officials work overtime to flatten the curve, save lives and ensure the safety of the American people.

While circumstances are changing daily, our FAQs for the Public Sector answer the most frequently asked questions by government organizations, along with resources to help them respond and plan around each on.

DRAFT

BDO is the brand name for BDO USA, LLP, a U.S. professional services firm providing assurance, tax, and advisory services to a wide range of publicly traded and privately held companies. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 65 offices and over 740 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of more than 90,000 people working out of nearly 1,650 offices across 165 countries.

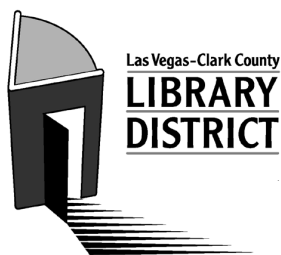
BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

www.bdo.com

Material discussed in this publication is meant to provide general information and should not be acted on without professional advice tailored to your needs.

© 2021 BDO USA, LLP. All rights reserved. www.bdo.com





ITEM VIII.B.2.

AGENDA ITEM

NOVEMBER 10, 2021 MEETING OF THE BOARD OF TRUSTEES

Agenda Item # VIII.B.2.:

Discussion and possible Board action authorizing the Executive Director to execute a three-year renewal with BiblioCommons, with the option of two one-year renewals, subject to final review by Counsel, for the purpose of extending the Library District's current website software, which provides online public access to the materials catalog and events calendar.

Background:

The Library District's website, LVCCLD.org, is its primary online marketing and service delivery tool, providing user-friendly access to our catalog, events, and digital resources and databases. The Branding & Marketing Department began researching a new software platform in 2016, to update the existing website, which was designed in 2008. After several months of research into several Software as a Service platforms, Toronto-based BiblioCommons was selected for its seamless combination of ecommerce and community engagement, which today's web users expect. After careful review by Board Counsel Jerry Welt, a contract was signed in June 2017. For the next year, BiblioCommons worked with the Branding & Marketing and IT Departments on migrating content from the old site; planning, designing, and developing new content; and training library staff on its use. The new site went live in May 2018.

Daily management and content development is handled by the Branding & Marketing Depart and hosted by BiblioCommons. The software offers:

- A flexible design module, which creates an easy-to-use roadmap for customers to discover new areas of interest
- An integrated customer experience across the homepage, catalog, and events calendar
- A sense of community where staff and customers can engage through curated Staff Lists and public feedback
- A forum for library staff to promote their interests and spotlight their expertise

BiblioCommons hosts library websites for systems in Chicago, Seattle, Boston, King County, Multnomah County, Pima County, and nearly 200 more

Item VIII.B.2. – Page 2
November 10, 2021

worldwide, providing a shared community of ideas, knowledge, training, and ongoing technology updates.

For residents who are new to our service area, the Library District's website is often the first contact that they will have with our brand, and it provides that all-important first impression. Consumers of online content and ecommerce websites expect ease of discovery and engagement, customized content, and visual sophistication, which the Branding & Marketing team has been able to build seamlessly with this software over the past three years.

The Library District invests \$10.1 million annually in our materials collection and our investment in BiblioCommons represents less than 1% of this budget (or an average of \$270,000 per year). The website's analytics demonstrate consistent ROI by engaging new and existing customers, and promoting our products and services in a highly engaging and interactive online environment.

Below is a snapshot of the website's external users (people who use the website from computers outside of our library branches):

Dates: July 1, 2020 – June 30, 2021

- **Unique Visitors:** 1,371,173
- **Homepage Views:** 3,157,730
- **Total User Sessions:** 3,685,574
- **Average User Sessions:** 2.69
- **Average Dwell Time Across Website:** 3 min 41 sec

Recommended Action:

Motion to authorize the Executive Director to execute a three-year renewal, with the option of two one-year renewals, subject to final review by Counsel, to continue the BiblioCommons software subscription, training, support, and upgrades.