

ITEM III.

**PROPOSED AGENDA
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
Board of Trustees' Meeting
November 10, 2022**

DATE: Thursday, November 10, 2022

TIME: 5:00 p.m.

PLACE: East Las Vegas Library
2851 E Bonanza Rd,
Las Vegas, NV 89101 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

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November 10, 2022
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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. Executive Session- This will be a closed session estimated to require up to 45 minutes.
 - A. Discussion regarding personnel issue.
- V. Approval of Proposed Minutes (For possible action)
 - A. Regular Board Meeting, October 13, 2022
- VI. Chair’s Report
 - Possible Board discussion regarding the Chair’s report
- VII. 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

VIII. Unfinished Business- None

IX. New Business

A. Consent Agenda

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

1. Possible Board discussion regarding the change of the June 2023 Board of Trustees Meeting date.
2. Discussion and possible Board action regarding the Finance and Audit Committee's recommendation to accept the audit performed by HintonBurdick, CPAs and Advisors for the Fiscal Year 2021-2022.

B. Regular Agenda

X. Announcements

The December Board meeting will be held on Thursday, December 8, 2022, at 5:00pm. Location: Summerlin Library, 1771 Inner Cir Drive, Las Vegas, NV 89134.

The January Board meeting will be held on Thursday, January 19, 2022, at 5:00pm. Location: Clark County Library, 1401 E Flamingo Rd, Las Vegas, NV 89119.

The February Board meeting will be held on Thursday, February 9, 2022, at 5:00pm. Location: Rainbow Library, 3150 N Buffalo Dr, Las Vegas, NV 89128.

XI. 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

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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 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.

XII. 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 Friday, November 4, 2022, 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

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1401 Flamingo Road
Las Vegas, NV 89119

2. East Las Vegas Library
2851 Bonanza Road
Las Vegas, NV 89101

3. Sunrise Library
5400 E. Harris Avenue
Las Vegas, NV 89110

4. West Charleston Library
6301 Charleston Boulevard
Las Vegas, NV 89146

5. West Las Vegas Library
951 Lake Mead Boulevard
Las Vegas, NV 89106

6. Windmill Library
7060 Windmill Lane
Las Vegas, NV 89113

7. Las Vegas-Clark County Library District website
www.lvcclld.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/IHsDmjM35SQ> or

Visit the Library District's YouTube channel:
[Youtube.com/TheLibraryDistrict](https://www.youtube.com/TheLibraryDistrict)

ITEM V.A.

**PROPOSED MINUTES
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' MEETING
LAS VEGAS, NEVADA
OCTOBER 13, 2022**

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session at the Sahara West Library, Las Vegas, Nevada, at 5:00 p.m., Thursday, October 13, 2022.

Present:	Board:	B. Wilson, Chair E. Foyt K. Rogers F. Ortiz	N. Waugh J. Melendrez J. Jiron
	Counsel:	G. Welt	
	Absent:	K. Benavidez S. Ramaker	K. Whiteley
	Staff:	Floresto Cabias, Chief Financial Officer Numerous Staff	
	Guests:	Melvin Green	Emanuele Arguelles

The meeting began at 5:16p.m.

Roll Call and Pledge of Allegiance (Item I.)	All members listed present above represent a quorum. Appendix A. Chair Wilson led attendees in the Pledge of Allegiance.
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Public Comment (Item II)	None.
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Agenda (Item III.)	Vice Chair Waugh moved to approve the Agenda as proposed. There was no opposition and the motion carried.
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Approval of Proposed Minutes of Board of Trustees Meetings on September 8, 2022 and September 20, 2022.	Vice Chair Waugh moved to approve the Minutes of the Board of Trustees Meeting held on September 8, 2022 and the Finance and Audit Committee Meeting on September 20, 2022. There was no opposition and the motion carried.
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Chair's Report (Item V.A.)	None.
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Library Reports (Item VI.)

**Executive Director's Report
(Item VI.A.)** No questions.

**Library Operations, Security Reports and Monthly Statistics
(Item VI.A.1.a)** No questions.

**Branding and Marketing Report and Electronic Resources Statistics
(Item VI.A.2.a.)** No questions.

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

**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.)** John Vino, General Services Director introduced KME Architects Principals, Melvin Green and Emanuele Arguelles.

Mr. Green and Mr. Arguelles presented the site plans, renderings, and floor plans of the new West Las Vegas Library.

[Mr. Green and Emanuele Arguelles presented attached presentation into the record.]

Trustee Ortiz questioned the landscaping layout of the architectural drawings. Mr. Vino responded that there wasn't a landscape drawing shown and that it is fully landscaped. Mr. Vino also mentioned that it will be a LEED building.

Trustee Foyt requested a sheltered, safe, and seating area in the front of the building for adults and children that are waiting for rides. Mr. Arguelles responded that they're still working through some of the

landscape development/designs which will incorporate a lot of the suggested ideas.

Trustee Ortiz asked Mr. Vino for a report on the Hollywood property that is in the General Services Report. Mr. Vino responded that he contacted BLM and working with BLM. The property is reserves through the county and he will be doing a site development. Mr. Vino will include the whole development package as part of his next months' Board report. Chair Wilson mentioned back in 2018/2019 the Board chose which areas were the most underserved and needed a library and the Hollywood area was at the the top of list.

**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.)**

**Consent Agenda
(Item VIII.A.)**

Vice Chair Waugh made a motion to approve the Consent Agenda. Trustee Melendrez second the motion.

There was no opposition and the motion carried.

**Discussion and
possible Board
action to approve
the days of closing
for calendar year
2023.
(Item VIII.A.1.)**

No questions.

**Discussion and
possible Board
Action regarding
the Proposed
Interlocal
Agreement between
Clark County, NV
and the Las Vegas-
Clark County Library
District (LVCCLD) to
provide library
services and
resources at the
Clark County
Detention Center
(CCDC) located at**

No questions.

330 South Casino Drive, Las Vegas, Nevada 89101 and the North Valley Complex (NVC) located at 4900 Sloan, Las Vegas, Nevada 89115, and a motion to authorize staff to enter into the Interlocal Agreement. The contract is for one (1) fiscal year with an option to extend the contract for four one-year renewals. (Item VIII.A.2)

Discussion and possible board action to amend the District's paid leave cash out programs. (Item VIII.A.3)

No questions.

Regular Agenda (Item VIII.B.)

None.

Announcements (Item IX.)

Trustee Foyt announced that she is a part of the Mesquite Club and one of the community service projects is helping the local Lion's Clubs in collecting eyeglasses, lenses, readers, ant etc. She will be leaving five boxes with Leo Segura, Library Operations Director to place in five different branch locations. The donations will service the less fortunate in the community.

The Las Vegas Book Festival, October 22, 2022 from 10:00am - 7:00pm. Director Watson moderating a conversation with author Kiley Reid at 1:30pm. Location: Historic 5th Street School, 401 S. 4th Street, Las Vegas, NV 89101.

The Vegas Valley Comic Book Festival, November 5, 2022 from 9:30am-4:30pm. Location: Clark County Library, 1401 E. Flamingo Road, Las Vegas, NV 89119.

Finance and Audit Committee meeting will be held on November 7, 2022, at 3:00pm via Zoom.

The November Board meeting will be held on Thursday, November 10, 2022, at 5:00pm. Location: East Las Vegas Library, 2851 E Bonanza Rd, Las Vegas, NV 89101.

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The December Board meeting will be held on Thursday, December 8, 2022, at 5:00pm. Location: Summerlin Library, 1771 Inner Cir Drive, Las Vegas, NV 89134.

Trustee Ortiz announced that the Nevada Library Association Conference is on November 7, 2022 at the Green Valley Library starting at 9am.

**Public Comment
(Item X.)**

None.

**Executive Session
(Item XI.)**

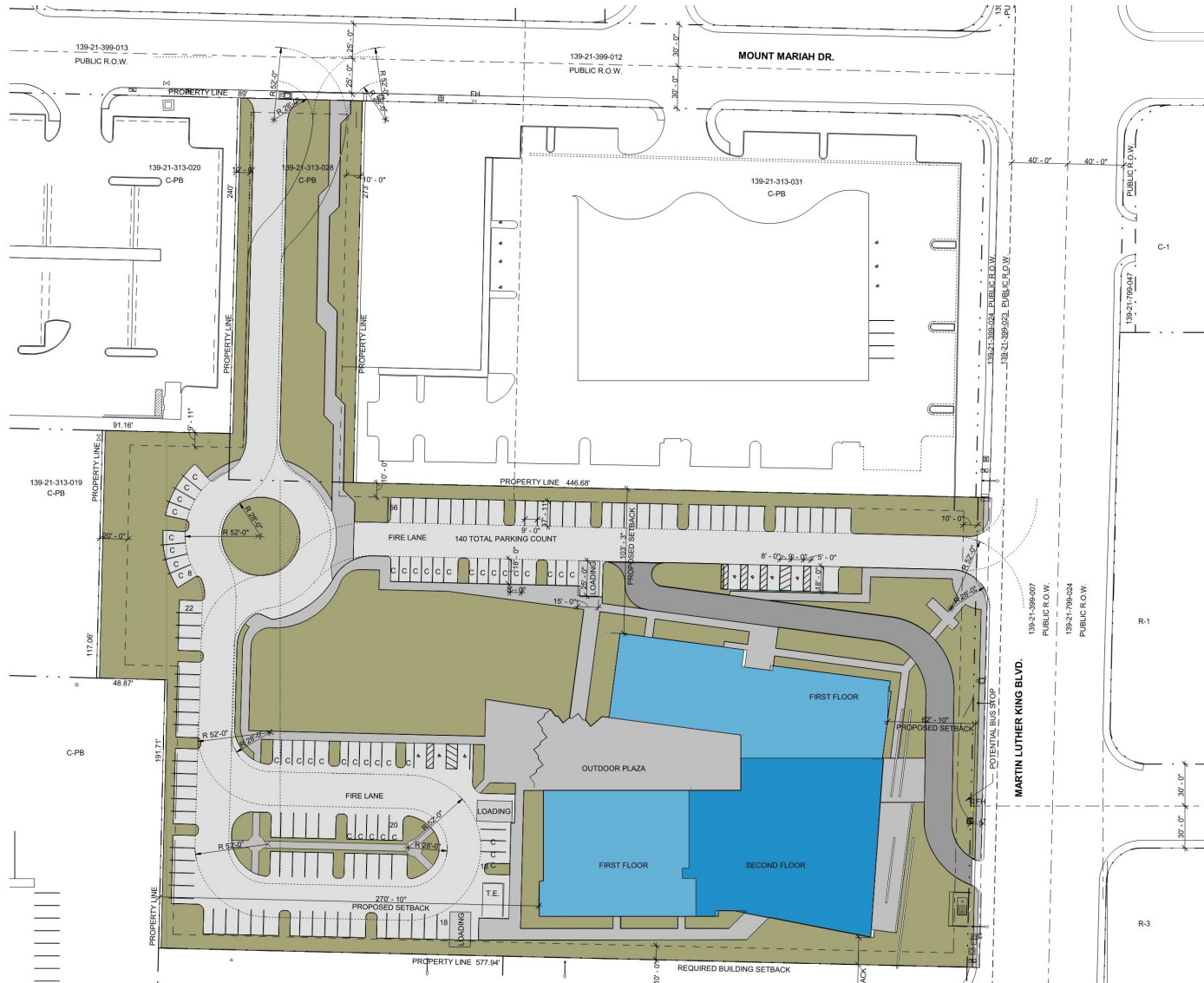
None.

**Adjournment
(Item XII.)**

Chair Wilson adjourned the meeting at 5:37 p.m.

Respectfully submitted,

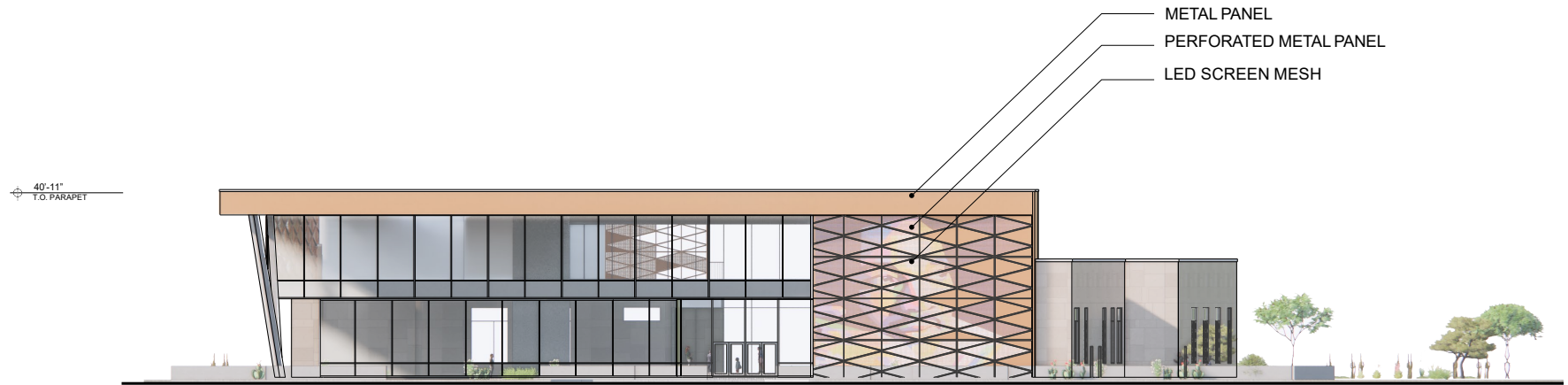
Elizabeth Foyt, Secretary



WEST LAS VEGAS LIBRARY

SITE PLAN





EAST ELEVATION

3/32" = 1'-0"



WEST ELEVATION

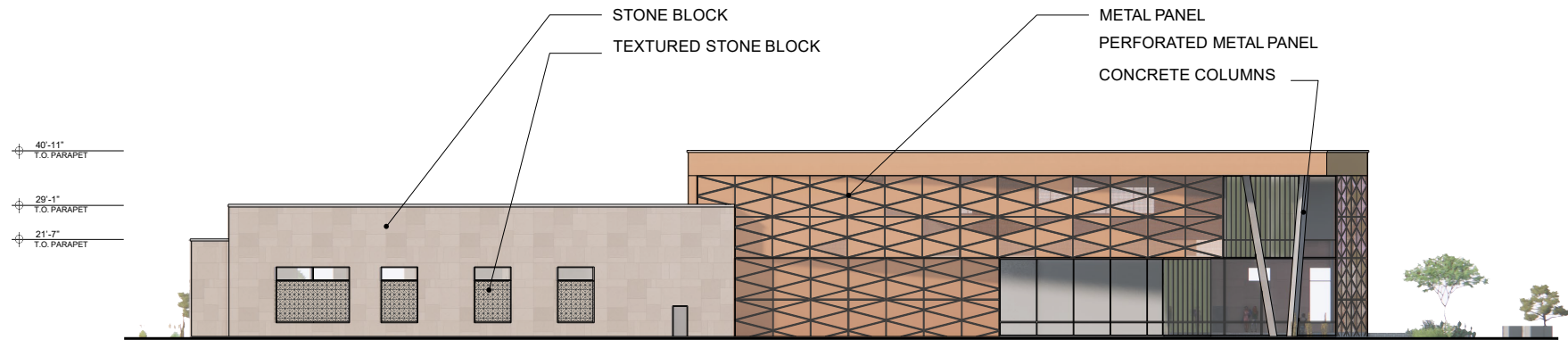
3/32" = 1'-0"

WEST LAS VEGAS LIBRARY

ELEVATIONS

2022.09.20





SOUTH ELEVATION

3/32" = 1'-0"



NORTH ELEVATION

3/32" = 1'-0"

WEST LAS VEGAS LIBRARY

ELEVATIONS

2022.09.20





WEST LAS VEGAS LIBRARY

AERIAL VIEW OVER MLK BLVD
2022.09.20





WEST LAS VEGAS LIBRARY

SOUTH EAST PERSPECTIVE
2022.09.20





WEST LAS VEGAS LIBRARY

EAST PERSPECTIVE

2022.09.29







WEST LAS VEGAS LIBRARY

2ND FLOOR PLAN





ITEM VII.A.

MEMORANDUM

DATE: October 31, 2022
TO: Board of Trustees
FROM: Kelvin A. Watson, Executive Director
SUBJECT: Executive Director's Monthly Report, November 2022

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, 2022 meeting. I have supplemented this with information in the board packet and distributed to Trustees.

Inducted into the Lincoln University (MO) Army ROTC Hall of Fame.

Received the ICABA award.

Participated in the tour at East Las Vegas branch with Nevada State College Leadership team.

Moderated a book discussion at the Las Vegas Book Festival with author Kiley Reid for her book, *Such a Fun Age*.

Attended the UNLV Foundation Annual Dinner.

Attended the My Brother's Keeper 2nd Annual Young Men of Color Leadership Conference

Presented to the Engelstad Foundation Board/Judges for the Big Idea Challenge. The Library District presented the Books for Babies Program. The goal for this program is to educate new parents about being their child's first teacher and to provide examples of how parents can achieve this goal.

Attended the Annual Hispanic Teen Leadership Conference held at the West Las Vegas Library, led by Commissioner McCurdy and CCSD.

Attended the LVGEA Awards Dinner.

Met with Congressman Horsford to discuss potential partnerships and future programming with LVCCLD.

Attended the Career Online High School Fall Graduation- we had 11 graduates. Also in attendance was Trustee Waugh, Trustee Rogers, and Trustee Jiron.

Participated in the Baker & Taylor e- PopUp library demonstration meeting, and previewed additional products. Also received a status update on joint project between B & T, UNLV Computer Science students, Blackfire Innovation, and the Library District.

Attended the Cox Charities Foundation Golf Tournament to receive the \$25,000 to support the STEAM Lab at the Enterprise Library

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

- Attended the LVCCLD Foundation Board of Directors
- Attended the PLA Digital Literacy Committee Planning Meeting where I serve as the Co-Chair
- Attended presentation for New West Las Vegas Library by KME Architects along with Library District staff, Councilman Crear, and Trustee Rogers
- Attended the Las Vegas City Council Customer Service Appreciation Celebration
- Attended the ALA Oversight Committee Meeting
- Attended the DPLA(Digital Public Library of America) Board Retreat in Chicago, IL
- Attended Library Directors Monthly Call
- 13 Branch visits to judge Teentober displays
- Meeting and radio interview for the 100 Black Men Las Vegas with Mel Tillar to discuss HBCUs and Army ROTC scholarships/programs
- Attended the Governors Points of Light Awards where Leslie Valdez(sp) Library District Volunteer Manager received award
- Met with Auditors and Chief Financial Officer, Floresto Cabias
- Interviewed on the Enterprising People Radio Show

ITEM VII.A.1.a.



MEMORANDUM

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

FROM: Leo Segura, Library Operations Director

DATE: October 31, 2022

SUBJECT: Library Operations Report, November 2022

This report provides an overview of the Library Operations initiatives, including 25 Branch Libraries and the Misdemeanant Jail Library. This report covers **October 1 – October 31, 2022**.

POWERFUL PEOPLE

- Library Operations concluded recruitments for three (3) Library Associates, two (2) Adult Library Assistants, one (1) Customer Service Assistants, five (5) Pages, and three (3) Youth Services Assistants.
 - **Rachel Davis** is our new Branch Associate at **Goodsprings Library**. As a Youth Services Assistant at Windmill Library, Rachel frequently covered the one-person branch on a regular basis. Rachel has received accolades from the community and saw the branch grow and change, through the pandemic and through the remodel. Rachel brings seven years' experience with LVCCLD and three (3) years with the Clark County School District. Rachel has a BA Business Administration, Finance.
 - **Fredi Macias** is our new Branch Associate at the **Meadows Library**. Fredi has a degree in Communications and is an expert level Spanish speaker. Fredi brings eighteen years of experience in various service industries including public and academic libraries with a skills set that includes a strong understanding of AV, IT, and third party support along with public administration service platforms, Office Management, IT Equipment, and the day-to-day running of a Public Library. Fredi comes to us from the College of Southern Nevada with additional experience gained at Vision Communications, Los Angeles Public, and Rock the Party Events.
 - **Tyler Young** is our new Branch Associate for **Searchlight Library**. Tyler served as a circulation assistant for five (5) years and a computer lab assistant for six (6) months. Tyler created 3D workshops and classes for the public, assisted with individual assistance, and routinely created library displays. While working as an Administrative Assistant and in retail Tyler

Library Operations Report
Page 2

scheduled patients, oversaw budgets, managed daily cash flows, worked with customers, and managed point of sales systems.

- Transitioned one part-time computer lab assistant position into full-time at each of our computer labs. This allows us to provide consistent coverage and to extend the number and types of computer classes and assistance.
- Library Operations would like to say best of luck and best wishes to eight (8) staff members moving on from the District in October.
- September 29th was Customer Appreciation Day (CAD). The Branch events were a success! They held events and programs tailored to their communities and included smaller observances to larger celebrations like that at Whitney.

Indian Springs Library staff offered all customers who came in between September 24 and September 29 raffle tickets. This was **Julie's** idea to honor all of our customers (and an excellent one at that!). We had 85 entries. Staff forgot to take photos during the event, but these were some of the final book poetry and bookpage art submitted.



The CAD Committee held an after-action meeting to discuss lessons learned, and begin planning for the next committee and event in April. The survey results will be available later this month. **Tony Wilson** from Community Engagement was named as the new Co-Chair for the next event. Big thank you to **Joanna Goddard**, former Co-Chair, for helping to lead the planning for the most recent event.

○ **I Love My Library!**



- September 2022, LVCCLD signed up **8,259 new library card** users, a 25% increase over the same period in 2021 and 89% of pre-pandemic numbers.
- **Gate count** in September was **387,654** and continued to improve with a 29% increase from September 2021 and 73% of pre-pandemic numbers.
- During September, staff answered **34,590 reference questions** and conducted **207 curbside deliveries**.
- **Volunteer hours** continued their increase as our volunteers logged **2,631 hours** of service to the Library District.
- **107 Homeschool sessions** were logged.
- **55,412 Wi-Fi** sessions were logged for September.

POWERFUL PLACES

- Library Branches improved overall **circulation** to **893,260 items**, a 20% increase over September 2021.
- Windmill Library Staff in May processed **85 passport applications** and collected **\$3,734.95** in fees.
- **PC internet sessions** saw an increase of 7% over September 2012 totals with **96,860** sessions logged.
- Our smaller branches throughout Greater Clark County adjusted hours to better serve their communities. This included changing the Branch Associate to a full time employee and opening the branches a minimum of 31 hours at most locations. Previous open hours were at 25 hours weekly.
- Congratulations to Diondra, Summerlin Library staff, and CE staff for a great Fall Festival that happened on the same day as our successful Anime Fest at Sahara West Library and still drew in record numbers at both events. Even while competing with other community events outside of libraries! See CE Report for additional information.
- Participated in West Las Vegas planning meetings led by John Vino and KME Architects.

POWERFUL PARTNERSHIPS

- **Nevada HAND** and LVCCLD signed an MOU that allows Library Operations staff to visit their senior centers and family resident units for outreach visits. Community Engagement's Outreach Team will be teaching Mind in the Making training for staff.
- SANDI Grant – Tammy Westergard conducted a feedback interview with **Judi Sargent** in early October. The interview was shared during the *Tuesday with Tammy at 10:00 a.m.* webinar and was very well received. The link to the interview is here [Las Vegas Clark County Library District Career Services Subject Matter Expert Judi Sargent two minutes on SANDI](#)
- The Library District supported the community fundraiser for Mastering Mindsets Las Vegas by hosting a chefs' table at the third annual Men Who Cook Las Vegas, a culinary afternoon soiree' featuring tasty treats prepared by local men in support of Mastering Mindsets Las Vegas youth organization.

Thank you to Head Chef **Al Prendergast**, and Sous Chefs **Billy Allen** and **Larry Johnson Jr.**





POWERFUL PLATFORMS

- Thank you to **Sherry Walker** from the Development Team for helping to bring Hydroponics to the Library District. Library Operations staff started training recently so they can program and instruct customers in the use of the hydroponic stations. We will be growing some plants like lettuce and basil with the hopes of having our first harvest by Thanksgiving.
- Rainbow Library had its annual Trunk or Treat drawing over 800 folks to the library. Youth Service Librarian and event coordinator **Antony Smith** said their



success was due to AS librarians **Tasha B.** and **Angelica H.**, MCC assistant **Yonathan G.**, Customer Service Assistant **Lisa C.**, along with the whole Youth Services team - **Larry Johnson, Val B., Ashley E., Kaylin S.,** and **Kate S.** who worked incredibly hard at the event while the rest of the team staffed the public desks with assistance from Moapa Valley, West Las Vegas, Enterprise, and Summerlin.

Community partners included CSI team and the Fire Department who brought a truck and allowed the kids to check it out.

- Congratulations to **Lauren Harvest** and the crew at Centennial Hills Library on their Haunted Harvest that drew in over 750 people during their after-hours event.

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- Special thanks to Clark County Assistant Branch Manager **Michael Marsteller**, Allied Universal Security, and Community Engagement including **Matt McNally** for all their assistance in keeping the Pride Festival safe. The event was a successful turnout for the community resource fair and storytime.

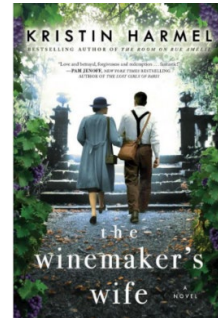
Libraries After Dark –Windmill Team, **Hannah Im, JoAnna Goddard, and Anna Allred** built upon their success last month with a Halloween theme, Mexican Gothic. The team will create an FAQ for other branches that would like to host events that involve serving alcoholic beverages.



The nontraditional book club rotated participants between five (5) tables to discuss book topics over cocktails. October's signature drink was a margarita.

November's title is [The Winemaker's Wife by Kristin Harmel](#) and copies of the book can be picked up at the Windmill Library Information Desk for checkout after you have registered for the event.

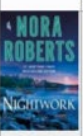



"Champagne, 1940: Inès has just married Michel, the owner of storied champagne house Maison Chauveau, when the Germans invade. As the danger mounts, Michel turns his back on his marriage to begin hiding munitions for the Résistance. Inès fears they'll be exposed, but for Céline, half-Jewish wife of Chauveau's chef de cave,...





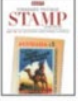



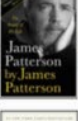



Register for November's book club **The Winemaker's Wife** event on Friday, November 18, 6:30 – 8:30 at Windmill Library

- Biblioevents: [Tales & Cocktails Book Club | Events | Las Vegas-Clark County Library District \(bibliocommons.com\)](#)
- Eventbrite: <https://talesandcocktails112022.eventbrite.com/>

Popular Fiction October 2022

Number	Title	Author	Number	Title	Author
1	 NIGHTWORK	Roberts, Nora	6	 BLACK DOG	Woods, Stuart
2	 CAPTIVE	Johansen, Iris	7	 THE CHALLENGE	Steel, Danielle

Popular Nonfiction October 2022

Number		Title	Author	Number		Title	Author
1		I'm glad my mom died. (catalog.)	McCurdy, Jennette, 1992-	6		Happy-go-lucky. (catalog.)	Sedaris, David.
2		Scott 2020 standard postage stamp catalogue. (catalog.)		7		Greenlights. (catalog.)	McConaughey, Matthew, 1969-
3		The daily laws : 366 meditations on power, seduction, mastery, strategy, and human nature. (catalog.)	Greene, Robert.	8		Be joyful : 50 days to defeat the things that try to defeat you. (catalog.)	Meyer, Joyce, 1943-
4		James Patterson by James Patterson : the stories of my life. (catalog.)	Patterson, James, 1947-	9		The 6 phase meditation method : the proven technique to supercharge your mind, manifest your goals, and make magic in minutes a day. (catalog.)	Lakhiani, Vishen.
5		Atomic habits : tiny changes, remarkable results : an easy & proven way to build good habits & break bad ones. (catalog.)	Clear, James.	10		Educated : a memoir. (catalog.)	Westover, Tara.

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**MEMORANDUM**

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

FROM: Leo Segura, Library Operations Director

DATE: October 24, 2022

SUBJECT: Security Report, November 2022

This report provides security information and safety-related incidents in District branches from **September 1, 2022 – to September 30, 2022.**

Branch	Incident Reports				Oct-20		Oct-21		
	Sep-21	Sep-22	Difference	% Change	Sep-21	to Sept-22	Difference	% Change	
BLUE DIAMOND LIBRARY	0	0	0	0.0%	0	1	1	100.0%	
BUNKERVILLE LIBRARY	0	0	0	0.0%	0	2	2	0.0%	
CENTENNIAL HILLS LIBRARY	1	0	-1	-100.0%	19	14	-5	-26.3%	
CLARK COUNTY LIBRARY	24	24	0	0.0%	235	234	-1	-0.4%	
EAST LAS VEGAS LIBRARY	6	8	2	33.3%	66	78	12	18.2%	
ENTERPRISE LIBRARY	2	1	-1	100.0%	51	40	-11	-21.6%	
GOODSPRINGS LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
INDIAN SPRINGS LIBRARY	0	0	0	0.0%	0	2	2	0.0%	
LAUGHLIN LIBRARY	1	2	1	100.0%	8	14	6	75.0%	
MEADOWS LIBRARY	0	1	0	0.0%	1	5	4	400.0%	
MESQUITE LIBRARY	1	1	0	0.0%	19	10	-9	-47.4%	
MOAPA TOWN LIBRARY	0	0	0	0.0%	0	1	1	100.0%	
MOAPA VALLEY LIBRARY	0	0	0	0.0%	1	5	4	100.0%	
MT CHARLESTON LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
RAINBOW LIBRARY	4	1	-3	-75.0%	26	27	1	3.8%	
SAHARA WEST LIBRARY	3	6	3	100.0%	50	63	13	26.0%	
SANDY VALLEY LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
SEARCHLIGHT LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
SPRING VALLEY LIBRARY	3	6	3	100.0%	43	69	26	60.5%	
SUMMERLIN LIBRARY	1	4	3	300.0%	10	31	21	210.0%	
SUNRISE LIBRARY	3	0	-3	-100.0%	14	21	7	50.0%	
WEST CHARLESTON LIBRARY	5	5	0	0.0%	53	76	23	43.4%	
WEST LAS VEGAS LIBRARY	2	3	1	50.0%	56	56	0	0.0%	
WHITNEY LIBRARY	7	5	-2	-28.6%	77	86	9	11.7%	
WINDMILL LIBRARY	2	5	3	150.0%	32	29	-3	-9.4%	
Total	65	72	6	10.8%	761	864	103	13.5%	

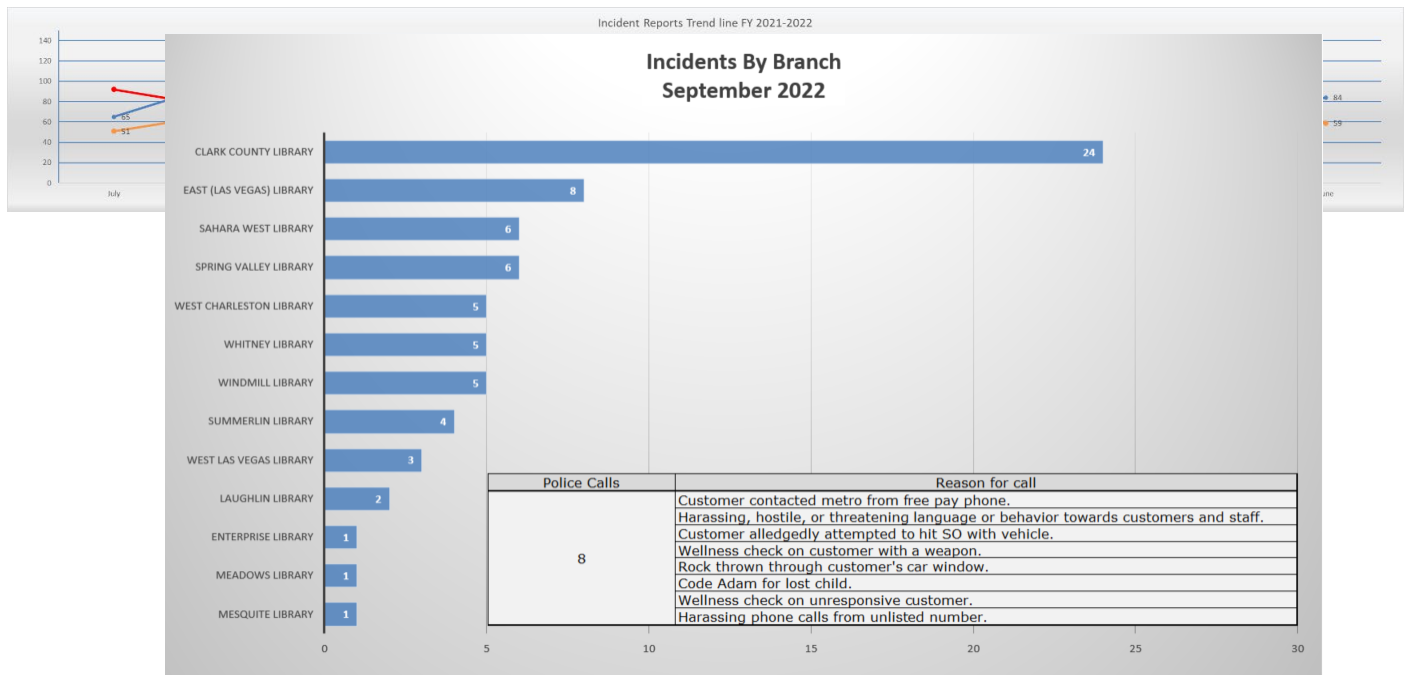
* Due to the Pandemic District Branches were closed January 2nd & 3rd, 2021

In September 2022, there were **72** incidents, an **increase of 10.8%** from the total experience in September 2021 but only 2.9% more than September 2019. During this period, the District recorded **387,654** in-person visits. **This ratio is one incident for every 5,384 visits.**

Library Operations Report
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Branch	Incident Reports				Oct-18		Oct-21		
	Sep-19	Sep-22	Difference	% Change	to Sept -19	to Sept-22	Difference	% Change	
BLUE DIAMOND LIBRARY	0	0	0	0.0%	0	1	1	100.0%	
BUNKERVILLE LIBRARY	0	0	0	0.0%	0	2	2	0.0%	
CENTENNIAL HILLS LIBRARY	1	0	-1	-100.0%	24	14	-10	-41.7%	
CLARK COUNTY LIBRARY	16	24	8	50.0%	195	234	39	20.0%	
EAST (LAS VEGAS) LIBRARY	7	8	1	14.3%	78	78	0	0.0%	
ENTERPRISE LIBRARY	11	1	-10	-90.9%	51	40	-11	-21.6%	
GOODSPRINGS LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
INDIAN SPRINGS LIBRARY	0	0	0	0.0%	1	2	1	100.0%	
LAUGHLIN LIBRARY	0	2	2	100.0%	10	14	4	40.0%	
MEADOWS LIBRARY	0	1	0	0.0%	3	5	2	100.0%	
MESQUITE LIBRARY	5	1	-4	-80.0%	37	10	-27	-73.0%	
MOAPA TOWN LIBRARY	0	0	0	0.0%	0	1	1	100.0%	
MOAPA VALLEY LIBRARY	0	0	0	0.0%	0	5	5	100.0%	
MT CHARLESTON LIBRARY	1	0	-1	-100.0%	2	0	-2	-100.0%	
RAINBOW LIBRARY	1	1	0	0.0%	33	27	-6	-18.2%	
SAHARA WEST LIBRARY	3	6	3	100.0%	52	63	11	21.2%	
SANDY VALLEY LIBRARY	0	0	0	0.0%	1	0	-1	-100.0%	
SEARCHLIGHT LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
SPRING VALLEY LIBRARY	6	6	0	0.0%	42	69	27	64.3%	
SUMMERLIN LIBRARY	2	4	2	100.0%	23	31	8	34.8%	
SUNRISE LIBRARY	4	0	-4	-100.0%	27	21	-6	-22.2%	
WEST CHARLESTON LIBRARY	5	5	0	0.0%	51	76	25	49.0%	
WEST LAS VEGAS LIBRARY	2	3	1	50.0%	57	56	-1	-1.8%	
WHITNEY LIBRARY	5	5	0	0.0%	130	86	-44	-33.8%	
WINDMILL LIBRARY	1	5	4	400.0%	47	29	-18	-38.3%	
Total	70	72	1	2.9%	949	864	0	-9.0%	

September 2022 trended slightly above the past two pandemic years and was slightly higher than 2019 totals. Incidents include all types of activity, not just disturbances with customers.



Library Operations Report
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The **Clark County Library** recorded the highest number of incidents at **24 incidents** matching last year and only slightly above pre-pandemic. The remaining branches reported between **zero (0) and eight (8) incidents**.

ADULT TRESPASS [1 YEAR]	18
CLARK COUNTY LIBRARY	12
EAST LAS VEGAS LIBRARY	1
ENTERPRISE LIBRARY	1
SAHARA WEST LIBRARY	1
SPRING VALLEY LIBRARY	1
SUMMERLIN LIBRARY	1
WEST LAS VEGAS LIBRARY	1
ADULT BAN [LESS THAN 1 YEAR]	9
CLARK COUNTY LIBRARY	3
SPRING VALLEY LIBRARY	3
WEST LAS VEGAS LIBRARY	1
WHITENY LIBRARY	2
MINOR BAN OR RPC [LESS THAN 1 YEAR]	0

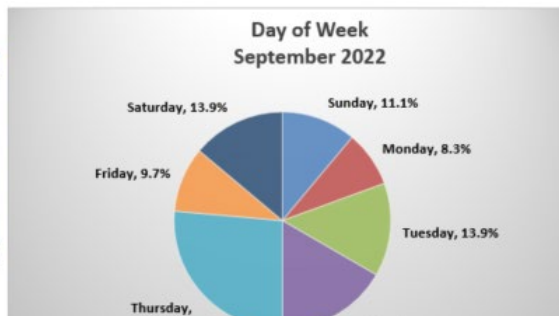
For September 2022, the staff made eight (8) calls to law enforcement and banned twenty (27) customers. Eighteen (18) adults received a one-year trespass while nine (9) adults received a shorter partial-year ban. No teens were banned or RPC'd during September 2022.

District branch staff encountered **45** customer disturbances, accounting for most incident types at **62.5%**. This is a **15.4% increase** in customer disturbances from September 2021. This **ratio** is **one disturbance for every 8,615 visits**.

SEPTEMBER 2022 INCIDENT TYPE



Day of	Total	%
Sunday	8	11.1%
Monday	6	8.3%
Tuesday	10	13.9%
Wednesday	12	16.7%
Thursday	19	26.4%
Friday	7	9.7%
Saturday	10	13.9%
Grand Total	72	100.0%



Library Name	Square Footage	Occupancy	Total incidents 2022-2023	INCIDENTS PER 10K SQ. FT.	Incidents per PIC
Blue Diamond	1,000	20	0	0.00	0.00
Bunkerville	1,200	24	0	0.00	0.00
Centennial Hills	45,555	689	4	0.88	0.50
Clark County	120,000	905	26	2.17	1.86
East Las Vegas	41,015	1200	13	3.17	2.17
Enterprise	26,300	526	4	1.52	0.80
Goodsprings	900	9	0	0.00	0.00
Indian Springs	1,200	24	0	0.00	0.00
Laughlin	15,562	323	1	0.64	0.13
Meadows Library	813	16	0	0.00	0.00
Mesquite Learning Center	5,464	133	2	3.66	0.67
Mesquite Library	13,313	370	0	0.00	0.00
Moapa Town	2,000	40	0	0.00	0.00
Moapa Valley	4,700	94	0	0.00	0.00
Mt. Charleston	2,800	56	5	17.86	3.33
Rainbow	26,800	808	7	2.61	0.88
Sahara West	122,000	920	0	0.00	0.00
Sandy Valley	1,200	24	0	0.00	0.00
Searchlight	1,200	24	5	41.67	3.33
Spring Valley	25,000	511	3	1.20	0.33

Las Vegas - Clark County Library District
Library Operations and Community Engagement
Monthly Statistics
September 2022

LOCATION	CIRCULATION		GATE COUNT	NEW LIBRARY CARD	PC INTERNET	PROGRAMS									
	Total	Rank	Total	Total	Total	Adult		Youth		General Interest		Rental		Total	
						Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance
BLUE DIAMOND	419	21	354	4	14	2	22	11	29	7	92	0	0	20	143
BUNKERVILLE	420	20	1,316	0	41	0	0	2	4	2	105	0	0	4	109
CENTENNIAL HILLS	33,822	2	41,656	455	2,260	23	1,224	53	2,246	7	548	24	340	107	4,358
CLARK COUNTY	16,282	8	69,682	559	5,749	56	1,558	177	1,818	60	842	42	2,477	335	6,695
EAST LAS VEGAS	12,914	12	18,117	466	4,567	82	1,232	55	451	32	401	15	683	184	2,767
ENTERPRISE	17,027	6	23,323	293	2,009	44	130	28	772	54	811	25	424	151	2,137
GOODSPRINGS	201	25	332	0	24	0	0	0	0	1	6	0	0	1	6
INDIAN SPRINGS	986	17	2,665	9	132	11	290	5	41	24	312	0	0	40	643
LAUGHLIN	4,043	15	3,639	65	749	15	105	19	64	1	110	1	10	36	289
MEADOWS	453	19	1,259	23	113	4	76	9	42	8	155	0	0	21	273
MESQUITE	6,783	13	12,300	102	1,356	71	339	44	654	51	1,207	10	93	176	2,293
MOAPA TOWN	341	22	560	3	27	4	51	8	123	1	18	0	0	13	192
MOAPA VALLEY	2,990	16	2,210	13	194	5	26	20	347	6	148	0	0	31	521
MOUNT CHARLESTON	207	23	870	1	20	1	2	0	0	9	100	0	0	10	102
RAINBOW	21,600	4	23,584	404	2,728	19	180	40	1,156	54	1,578	24	306	137	3,220
SAHARA WEST	34,685	1	24,287	565	2,836	99	327	33	1,138	5	502	26	629	163	2,596
SANDY VALLEY	763	18	1,107	5	90	0	0	0	0	18	32	0	0	18	32
SEARCHLIGHT	206	24	450	7	58	1	6	0	0	21	91	0	0	22	97
SPRING VALLEY	14,565	10	45,964	294	3,518	5	47	85	989	64	2,609	14	193	168	3,838
SUMMERLIN	19,638	5	18,546	296	1,370	9	44	20	1,063	30	1,603	2	47	61	2,757
SUNRISE	14,748	9	18,309	369	2,378	11	249	34	704	37	1,156	0	0	82	2,109
WEST CHARLESTON	14,333	11	20,004	312	2,319	15	64	25	310	45	640	17	586	102	1,600
WEST LAS VEGAS	4,325	14	17,154	240	2,812	52	779	34	913	110	2,170	11	407	207	4,269
WHITNEY	16,915	7	15,734	366	3,238	21	650	72	1,438	34	1,104	6	165	133	3,357
WINDMILL	31,186	3	24,232	577	2,846	17	396	29	1,477	34	1,907	31	1,484	111	5,264
WINDMILL SERVICE CENTER	623,408		0	2,831	55,412	314	3,033	59	1,740	9	1,171	0	0	382	5,944
2022 MONTHLY TOTAL	893,260		387,654	8,259	96,860	881	10,830	862	17,519	724	19,418	248	7,844	2,715	55,611
2022 YTD TOTAL	2,675,357		1,076,032	23,685	276,677	3,066	37,818	2,471	46,708	2,253	65,727	669	20,228	8,459	170,481

ANNUAL MONTHLY COMPARISON

2021 MONTHLY TOTAL	746,882	299,376	6,596	90,670										2,158	43,220
% CHANGE	20%	29%	25%	7%										26%	29%

ANNUAL YTD COMPARISON

FY 21-22 YTD TOTAL	2,305,225	912,296	18,809	261,452										5,872	109,339
% CHANGE	16%	18%	26%	6%										44%	56%

ANNUAL MONTHLY COMPARISON

2020 MONTHLY TOTAL	759,336	287,145	6,292	95,723										1,274	20,105
% CHANGE	18%	35%	31%	1%										113%	177%
2019 MONTHLY TOTAL	1,004,381	534,356	9,262	160,534										2,210	57,540
% CHANGE	-11%	-27%	-11%	-40%										23%	-3%
2018 MONTHLY TOTAL	979,614	503,536	28,256	170,313										2,072	52,368
% CHANGE	-9%	-23%	-71%	-43%										31%	6%

ANNUAL YTD COMPARISON

FY 20-21 YTD TOTAL	2,301,833	810,063	18,046	261,238										2,975	46,098
% CHANGE	16%	33%	31%	6%										184%	270%
FY 19-20 YTD TOTAL	3,078,432	1,554,781	25,960	479,440										6,273	165,027
% CHANGE	-13%	-31%	-9%	-42%										35%	3%
FY 18-19 YTD TOTAL	3,034,430	1,490,574	44,500	509,666										5,494	150,769
% CHANGE	-12%	-28%	-47%	-46%										54%	13%

ITEM VII.A.2.a.



MEMORANDUM

TO: Board of Trustees Through Kelvin Watson, Executive Director

FROM: Betsy Ward, Branding and Marketing Director

DATE: October 31, 2022

SUBJECT: Branding and Marketing Activity Report, November 2022

This memorandum reports on the Branding and Marketing Department's (BAM) activities and project updates for the month of October 2022 and analytics compiled from the period of September 1-30, 2022.

Powerful Partnerships

Vegas Golden Knights 2022-2023 Season Partnership Updates

Creative, PR & Partnership Development

BAM continues to prepare for the new Vegas Golden Knights (VGK) library card design, which will launch in February 2023 for Library Lovers' Month. In the meantime:

- Library Operations and BAM staffed a card sign-up activation in the Toshiba Plaza on September 28.
- Library District Board of Trustees Chair **Brian Wilson** cranked the siren at the preseason game on September 28 and you can view the video BAM posted on Instagram, [HERE](#). We are exploring a future siren appearance by Executive Director **Kelvin Watson** and **Chair Wilson** at a February 2023 game, in conjunction with the new VGK library card launch.
- BAM is currently working with the VGK marketing team to finalize the 2022-2023 collectible player bookmark series designs. Once those have been provided by the VGK, BAM will be able to confirm the launch date to the public and monthly Outreach opportunities with LO.
- The VGK marketing team also filmed new :30 promo videos with players to help promote the current VGK library card, as well as the forthcoming new VGK card. The VGK marketing team will be sending this content to BAM along with the finalized collectible player bookmark designs.

Las Vegas Valley Book Festival

BAM supported the Library District's sponsorship of the book festival with an article in Library Highlights, social media posts, and items for the attendee swag bags.

BAM also promoted the Las Vegas Book Festival in the latest Kelvin's Corner blog post, which was published on September 30. View the blog post, [HERE](#).



October 15 Men Who Cook

BAM supported the Library District's participation in the Mastering Mindsets community fundraiser with a pre and post event LinkedIn and social media posts, providing a media list to the event promoter, and providing still photography of the event.



Powerful Programs

14th Annual Vegas Valley Comic Book Festival Returns on November 5

Prior to 2022, the promotion of the Comic Book Festival was being done by a volunteer partner. BAM has taken over promotion of the event, creating and relaunching all communication for the annual festival, including:

- New branded graphics
- Flyers, posters, handbills, buttons, day-of brochures, signage, and digital assets
- New [Vegas Valley Comic Book Festival web page](#)
- Dedicated blog posts to spotlight the featured presenters: [Jean Marie Munson](#), [Rayford Bros Batband](#), [Jim Demonakos & Kevin Konrad Hanna](#), [Jeff Pina](#), [Katherine Keller](#), [Zack Davisson](#), [Nicole J. Georges](#), [Rob Salkowitz](#), [Ray-Anthony Height](#), [Andrea Gilroy](#), [Spencer Brinkerhoff III](#), and [James Asmus](#)
- New reading list of comic book, graphic novel & Manga recommendations from participating vendor Alternate Reality Comics, which can be viewed [HERE](#). BAM also created a reading list of titles from the featured artists of VVCBF, which can be viewed [HERE](#).
- Promotional social media posts leading up to the event that link back to the VVCBF landing page.
- Worked with Clark County Library Performing Arts Center Coordinator **Suzanne Scott** on mapping out and creating more impactful wayfinding and promo signage
- Promoted in the October 18 Library Highlights
- Wrote and distributed a [news release](#), and pitched to local news stations.

A Record Response to Library Card Sign-Up Month in September

BAM wrapped up the Library Card Sign-Up Month by randomly selecting winners and distributing prizes from **a record number of 3,578 entries received to the #GetCarded Challenge Giveaway and any previous 30-day contest at the Library District.**

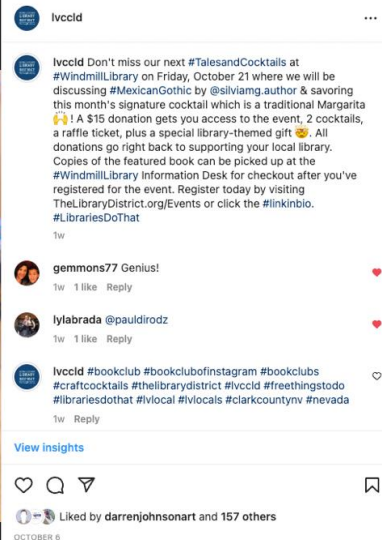
This year's giveaway prizes included:

- 5 pairs of Las Vegas Raiders tickets
- 10 Official Vegas Golden Knights Fanatics jerseys
- 10 Vegas Golden Knights Chance plush dolls
- 100 "I Love My Library" T-shirts

Tales & Cocktails Book Club at Windmill Library on September 23

BAM supported the inaugural event of this new monthly book club with:

- Branded graphics and custom logo
- Flyers & posters
- Inclusion in the September 22 issue of Library Highlights eNewsletter
- Priority placement on Library District homepage & dedicated social media posts leading up to the event
- Graphic Designer **Cierra Pedro** attended the event to take photos for social media
- Digital Content Manager **Ryan Simoneau** will attend the next event on October 21 to take additional photos for social media



TeenTober Ongoing Promotion

The PR team continued to promote TeenTober with a [news release](#) and pitched local media resulting in the following media coverage:

- Youth Services Manager **Shana Harrington** appeared in studio on the [CW Las Vegas](#) to talk preview TeenTober, the Teen Animefest and the Summerlin Library Fall Festival.
- [KTNV Ch 13 previewed TeenTober](#) events and activities.

BAM also continued to promote TeenTober with the following:

- Inclusion in October 5 Library Highlights eNewsletter
- Dedicated social media posts throughout the month that link back to the 2022 blog post with upcoming events, curated staff lists, online resources and more. View the blog post, [HERE](#).
- Dedicated ads in the Las Vegas Review-Journal, RJ en Espanol and Asian Journal.

Summerlin Library Outdoor Fall Festival on October 1

The PR team promoted the Fall Festival with a news release and pitched local media resulting in the following media coverage:

- KLAS 8 News Now weathercaster Nate Tannenbaum [previewed the Summerlin Library Fall Festival](#).

- **Shana Harrington** appeared in studio on the [CW Las Vegas](#) to talk preview TeenTober, the Teen Animefest and the Summerlin Library Fall Festival.

BAM also promoted this annual program with:

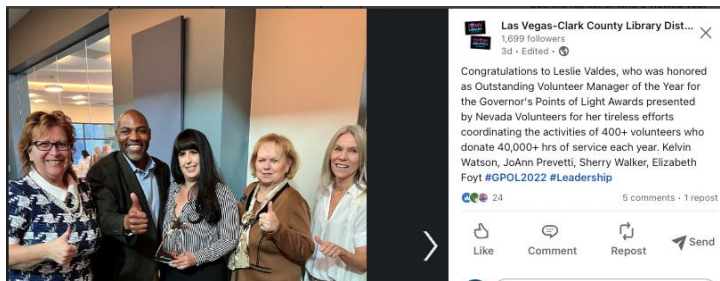
- Inclusion in the September 22 issue of Library Highlights eNewsletter
- Priority placement on Library District homepage & dedicated social media posts leading up to the event
- **Ryan Simoneau** attended the event on October 1 to provide real-time social media posts
- **Ayelen Milan** assisted a freelance videographer with staff interviews for use in B-roll footage to create promotional videos to promote Fall Festival 2023
- The PR team sent the B-roll footage to media outlets following the event

Powerful People

Award Entries

Kelvin Watson was a finalist for the Vegas Chamber's Executive of the Year Award. **Lisa Jacob** attended the awards luncheon with **JoAnn Prevetti**, **Sherry Walker**, **Floresto Cabias**, and Board of Trustees members **Elizabeth Foyt** and **Nate Waugh**.

Leslie Valdes was the first-place winner at the Governor's Points of Light Award ceremony, which was attended by **Leslie Valdes**, **Kelvin Watson**, **Lisa Jacob**, **Sherry Walker**, **JoAnn Prevetti**, and Board of Trustees member **Elizabeth Foyt**. Photos were shared on LinkedIn to spotlight Leslie's achievement, and with an additional call for volunteers on Facebook, Instagram, and Twitter.



The PR team wrote and submitted entries for the following award programs: Library Journal's Librarian of the Year, Nevada Library Association Librarian of the Year, and the American Library Association I Love My Librarian.

Powerful Platforms

Free To Be Rebranding Campaign

BAM is working with all Library District departments to plan and deploy various aspects of the new branding campaign in anticipation for the public launch in the spring of 2023. This includes:

- Providing staff with new branded company materials, such as business cards, new employee badges and lanyards, letterhead templates & more
- Betsy Ward will present to staff a preview of the campaign and an overview of the launch timeline at the upcoming District-wide meeting on December 6 – Halftime Town Hall

BAM Advertising Campaigns

Publication/ Program	Ad Size/ Type	Rate	Date Running	Adult Learning Programs	TeenTo ber	Dia de los Muertos	Vegas Valley Comic Book Fest	Other
Las Vegas Latin Chamber	Full page	Free	October Edition	X				
Black Image	Full page	\$2,000.00	October Edition					October Events at the Library
Las Vegas Weekly	¼ page	\$878.75 per ad	October 13 & October 20		X			
	Online Weekly Event Calendar	Complimen tary			X			
	¼ page	\$878.75	October 27				X	
RJ	Half Page	\$1,750.00	October 29		X			
RJ en Espanol (El Tiempo)	¼ page	\$425.00	October 12 & October 19		X			
	Half page	\$770	October 26			X		
RJ	Half page	\$1750	October 29				X	
Asian Journal	¼ page	\$475	October 13 & October 20		X			
	Half page	\$950	October 27				X	
St. James Church Journal	Full page	\$150	October '22 – October '23					New West Las Vegas Branch article
Fire & Ice Soiree (Theta Pi Lambda event) Program	Full Page	\$100	October 29					#GetCarded Ad

Library Highlights eNewsletter – Orange Boy Software Results

BAM continues to see strong open rates from our bi-monthly eNewsletters, allowing the Library District to reach more active cardholders and re-engage with cardholders who have not visited the library or used our services for some time. Below are details from our September-October eNewsletter campaigns:

September 22 Issue: Teen AnimeFEST Is Back! + Customer Appreciation Day + Fall Festival Fun

Topics: Details about this year's Teen AnimeFEST at Sahara West Library on October 1, The Library District's Customer Appreciation Day on September 29, the annual Summerlin Library Outdoor Fall Festival on October 1, a reminder for cardholders to enter the #GetCarded Challenge giveaway during Library Card Sign-Up Month, details about becoming a volunteer with AARP to assist with local taxpayers during its annual Tax-Aide program, upcoming Must-See Events & Programs as selected by PVS/YS/BAM; and our monthly call-to-action to donate to the Library District Foundation.

- 93,325 unique opens with a 24.9% open rate
- 2,540 unique clicks generated
- Sent to 374,444 unique emails
- 388 unsubscribes

Following the September 22 email, 4,473 cardholders used OverDrive within 7 days of opening the message; 2,372 circulated a physical item; and 852 utilized Hoopla.

As this email was sent to Lapsed users (cardholders who had not used their cards in more than 3 months), we also saw a reengagement of 921 Occasionals (users more than 3+ months without use), and 543 Inactives, which included encouraging 224 Inactive users to become "Digitarians," by accessing items from the Library District's digital collection.

October 5 Issue: Hispanic Heritage Month + Family Pride Day + Las Vegas Book Festival + TeenTober Fun

Topics: Details about the upcoming Hispanic Heritage Month programming across the Library District; celebrating LGBTQ+ History Month with a new virtual program featuring Sunrise Library Branch Manager **Scott Clonan's** interview with current **Miss Nevada Heather Renner**; spotlight on Family Pride Day at Clark County Library on October 15, as well as the LGBTQ+ Book Club & Pride Storytime; details on the Las Vegas Book Festival on October 22 which includes **Kelvin Watson's** discussion with celebrated author Kiley Reid; links to more information about the Library District's Book & Film Clubs; upcoming TeenTober programs; a listing of upcoming priority events as provided by CE and LO; plus our monthly call-to-action to donate to the Library District Foundation.

- 99,412 unique opens with a 26.5% open rate
- 1,744 unique clicks generated
- Sent to 375,235 unique emails
- 321 unsubscribes

Following the October 5 email, 11,020 cardholders used OverDrive within 7 days of opening the message; 5,424 circulated a physical item; and 2,217 utilized Hoopla.

As this email was sent to Lapsed users (cardholders who had not used their cards in more than 3 months), we also saw a reengagement of 1,515 Occasionals (users more than 3+ months without use), and 778 Inactives (users with more than 12+ months without use), which included 185 Teens between the ages of 13-17.

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 TheLibraryDistrict.org.
- These monthly Google Grant campaigns help to increase our overall Google SEO and drive 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.
- [View the Google Studio Data Report updates](#) in real-time for all our current Google Grant Google AdWords campaigns.
- Conversation tracking for priority Google AdWords campaigns (September 17 – October 17):
 - Total click-through-rate (CTR) for the past month increased to 22.57%, which is outstanding and **remains one of the highest CTR percentages across all Nonprofit Megaphone Clients**
 - Total Google Grant spend held steady, with a small dip in total ad clicks, which can be partially attributed to their being one less day in this reporting period
 - Increase in clicks to our “Educational Games” campaign which spotlights online learning tools like the recently upgraded Socrates 2.0. BAM provided NPM with the dedicated blog post to help promote this service, which is used in the Google Ads campaign. View the blog post, [HERE](#).
 - 33 successful Digital eCard applications from clicking on an ad
 - 14 calls to branches directly from ads
 - Our most popular keywords include “Clark County Library,” “learning games,” and “library near me”

Social Media Highlights



Top Social Media Posts September 2022**Facebook:**

BAM's top post for the month on Facebook helped to promote Summerlin Library's annual Fall Festival. This post generated **5,121 organic impressions, 381 user engagements**, including **11 comments & 21 shares**, which helps to increase the total reach of the post.

**Twitter:**

Our top Tweet for September was to help promote the 1 October Remembrance Quilt Displays at Centennial Hills Library and Sahara West Library in partnership with Vegas Strong Resiliency Center. This demonstrates a powerful partnership with the Vegas Strong Resiliency Center engaging with and sharing our Tweet, helping it generate **11,270 organic impressions, 88 user engagements & 10 Retweets**.



Instagram:

Our most popular post on Instagram was one of our promotional posts for Summerlin Library's Fall Festival. This generated **2,135 organic impressions & 168 total user engagements, with 37 post saves by users.**



LinkedIn:

The Library District's most popular post on LinkedIn for September was sharing the news that **Kelvin Watson** was appointed by Governor **Steve Sisolak** to serve on the Commission on Educational Technology. This post generated **12,823 organic impressions, 845 total user engagements, 81 comments, plus 4 shares.**



**Analytics for Web and Social Media –
September 2022 + 30-Day Comparison + Year-Over-Year****LVCCLD Facebook**

	Fans	Impressions	Post Engagements	Link Clicks
September 2022 Statistics	14,489	518,249	9,442	3,796
% Gain from August	+2%	+285%	+93%	+410%
% Gain from September 2021	+10%	-51%	-13%	-27%
% Gain from September 2020	+14%	+452%	+152%	+952%

Notes: BAM ran a targeted Facebook Ad campaign to help promote our Library Card Sign-Up Month promotion + #GetCarded Challenge giveaway, which ran September 1-30, and helped increase all of our key analytics on this social media platform.

LVCCLD Twitter

	Followers	User Engagements	Organic Impressions	Link Clicks
September 2022 Statistics	4,222	1,536	73,409	127
% Gain from August	+1%	-18%	-13%	-33%
% Gain from September 2021	+12%	-44%	-51%	-37%
% Gain from September 2020	+22%	-30%	-44%	-45%

Notes: Our total followers increased, but we were down in our other key analytics. BAM received more organic photos & short-form videos from branches to help promote TeenTober programming, which should help increase our analytics in October. Each month on Twitter we share links to priority landing pages on TheLibraryDistrict.org, along with local and national resources, spotlighting the Library District's powerful partnerships, as well as timely staff lists created by the Library District's website content committee.

LVCCLD Instagram

	Followers	User Engagement	Impressions	Total Likes	Total Comments
September 2022 Statistics	5,703	2,405	86,018	1,991	237
% Gain from August	+2%	-5%	-6%	-5%	-11%
% Gain from September 2021	+22%	-14%	-42%	-19%	+30%
% Gain from September 2020	+56%	+55%	+76%	+39%	+478%

Notes: We increased our total followers on Instagram, but we did slightly dip in our other key analytics. The organic branch photos & short-form videos to promote TeenTober will also help our analytics on this

social media platform. Each month BAM continues to utilize the IG Stories feature to promote the weekly priority events & programs happening across the Library District.

LVCCLD LinkedIn

	Followers	Impressions	User Engagement	Post Shares	Link Clicks
September 2022 Statistics	1,672	14,153	1,009	7	323
% Gain from August	+4%	+232%	+93%	+40%	+2%
% Gain from September 2021	N/A	N/A	N/A	N/A	N/A
% Gain from September 2020	N/A	N/A	N/A	N/A	N/A

Notes: BAM continues to work with HR each month to post timely updates to the Library District's LinkedIn account, in addition to the latest job openings that HR lists. We saw month-over-month increases in all of our key analytics on this professional networking site, with a considerable spike in user engagements as more people find the Library District. As LinkedIn is the leading professional networking site and is primarily used for employment & career networking, our monthly analytics on this platform will fluctuate and may not be as robust as our social media channels, but the content and updates we share connect with a more targeted audience, along with potential job-seekers.

YouTube

	Channel Subscribers	Total Impressions	Total Channel Watch Time	Average View Duration
September 2022 Statistics	1,224	16,800	49.9 hrs	1 min 14 sec
% Gain from August	+2%	-13%	-1%	-29%
% Gain from September 2021	+15%	+23%	+145%	-41%
% Gain from September 2020	N/A	N/A	N/A	N/A

Notes: We increased our total subscribers from the previous month, but our other key analytics were down. The month of October saw the soft-launch return of Virtual Programming; with one program a week being added to the Library District's Virtually Anywhere YouTube channel, which will help increase our analytics on this platform as YouTube's algorithm prioritizes fresh content.

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

	Unique Visitors	Unique Homepage Views	Total User Sessions	Average User Sessions	Average Session Duration
September 2022 Statistics	100,953	140,199	339,175	2.95	2 min 37 sec
% Gain from August	+2%	+9%	+16%	+18%	-30%
% Gain from September 2021	+6%	-17%	+48%	+22%	-34%
% Gain from September 2020	N/A	N/A	N/A	N/A	N/A

Notes: Due to our Library Card Sign-Up Month promotion, we increased our website analytics for unique visitors and homepage views, as well as total sessions and average number of user sessions, but we did have a dip in the average length of a user session on the website, which was still high at over 2 minutes.

BAM is now including year-over-year comparisons as we have compiled accurate external reporting data over the course of the previous fiscal year to show comparisons. Previous data was skewed during the COVID-19 pandemic when the Library District was closed for extended periods, and more residents were at home.

ITEM VII.A.2.b.



MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director
FROM: Matt McNally, Community Engagement Director
DATE: October 31, 2022
SUBJECT: Community Engagement Report, November 2022

This report provides an overview of District-wide Community Engagement initiatives including adult literacy services, art gallery services, outreach services, project management, programming and venues services, adult services administration, and youth services administration. This report covers a one-month period of staff activity from **September 1, 2022 – September 31, 2022.**

POWERFUL PEOPLE

- Joined Commissioner Segerblom in presenting awards to winning artists of the *Mojave: Flora & Fauna* exhibit at the Clark County Government Center.
- Joined Commissioner Kirkpatrick and Green our Planet to promote library services at the Clark County Government Center Giant Student Farmers Market.
- Held a Summer Challenge 2022 after action review with library staff.
- Youth Services Manager Shana Harrington began service as a committee member of the Las Vegas Science Festival.
- Staff prepared to hold the professional development Youth Services Summit on December 7.
- Alethea Shelton and Michael Stephens were contracted to keynote the Adult Services Summit on December 14. Speakers will present on self-care in the workplace and meeting the needs of the community.
- Participated in Mesquite Library Assistant Branch Manager interviews.
- Joined Executive Director Watson and met with CEO Todd Walter and staff from the Boy Scouts of America to talk about potential partnership opportunities.
- Project Manager Jen Weitz concluded 16 years of service with the Library District. Ms. Weitz had a keen understanding of the organization and contributed to countless projects in Library Operations and Community Engagement positions throughout her years of service. Recruitment began to fill the vacant position.

POWERFUL PLACES

- 100-prepasted toothbrushes donated through a library staff member were distributed to library branches and provided to customers in need.

- SNHD and Curative discontinued Covid-19 testing service at all Las Vegas sites including libraries as of November 4. Since inception and through September 2022, over 61,600 tests were administered.
- Hosted a public reception at Sahara West Library for George Strasburger's painting exhibit *Parables*, Myranda Bair's group exhibit *Some Pigeons I Know*, and the Nevada Watercolor Society's *2022 Fall Show*.
- Attended the Nuwu Art Collective's opening reception for the exhibit *Beginnings*.
- Planned upcoming October outreach events for The Crossing Church, Henderson Equality Center, Hollywood Recreation Center, Nellis Air Force Base, and Ninth Bridge School.
- Coordinated the first ASL-interpreted storytime at Sahara West Library in conjunction with the citywide NEA Big Read program.
- Visited all library branches to assist staff with planning signature events.
- New projectors for the Clark County Library main theater, Summerlin Library theater, and the Windmill Library conference room were delivered for installation.

POWERFUL PARTNERSHIPS

- Partnered with Queens Library on a 50th anniversary of hip hop celebration. LVCCLD formed a committee to partner with others library systems on an IMLS grant to develop programming for Las Vegas customers. The initiative will occur in 2023.
- Installed the Vegas Strong Resiliency Center's *1 October Remembrance* display of quilts at Centennial Hills and Sahara West libraries.
- Established a new partnership with AmeriCorps to provide a 7-month professional development training series (once per month) on executive functions of the brain and best practices in early learning for foster Grandparent tutoring mentors.
- Collaborated with Nellis Air Force Base to provide outreach opportunities.
- Partnered with Palms Hotel and Casino to promote library services.
- Investigated an opportunity to partner with Project Marilyn. A pilot is under consideration for the library to provide feminine hygiene products to women customers in need via donations from Project Marilyn.
- The East Las Vegas Library hosted the Clark County Department of Family Service and the Clark County Department of Social Services to provide Racial Equity Training for 750 of their staff.
- Asylum Theatre Company presented an evening of dramatic readings from banned books in celebration of Banned Book Week.
- Partnered with the city of Las Vegas to provide scary movies and a Thriller dance challenge at their Safe Night Halloween Carnival.

POWERFUL PLATFORMS

- Scheduled a second virtual programming professional development training for interested library staff in November.
- Developed an Opportunity Marketing document to guide staff in building partnerships with local businesses and organizations who are interested in advancing Library District programming.
- Coordinated a NPHY refresher training for staff regarding the Safe Place program.
- Participated in Branding & Marketing rebranding campaign strategy meetings.

Community Engagement Report
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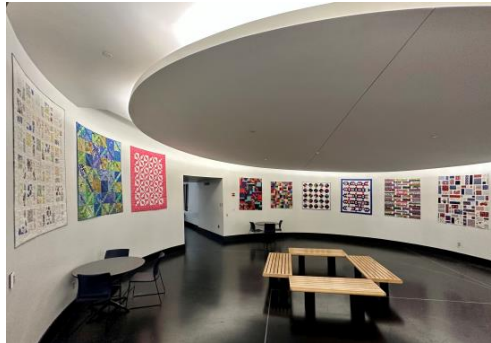
- Youth Services Manager Shana Harrington appeared on the CW Las Vegas with Krystal Allan on September 28 to promote Teen Anime Fest and TeenTober.
- Performing Arts Center Coordinators received professional development training to use DocuSign, paving the way to complete theater lease agreements in a digital format.
- Attended the Good Scout Award Luncheon with Executive Director Watson.
- Met with Branding & Marketing and Library Operations to discuss priority programs in December.
- Finalized monthly statistics recording procedures for library staff.
- Finalized a Big Idea presentation for the Englestad Foundation of providing new parents early childhood education resources, parenting tips, and for their baby a first board book. Items may be gifted through a proposed hospital partnership.
- Trained staff to implement the American's for the Arts Economic Prosperity Survey at all qualifying arts programs through April 2023.

HIGHLIGHTED EVENTS

Parables Reception
Sahara West



1 October Remembrance Quilt Display
Sahara West



Step Up Las Vegas
East Las Vegas



Hispanic Heritage Month; Music with Sara
West Charleston Library



Community Engagement Report
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Interview with Krystal Allan
Teen promotion on the CW Las Vegas



Free to Read
Clark County



Free Senior Meal Program
Clark County



Keely & Du; A Public Fit Theatre Company
Clark County



Steve Oliver Guitar Clinic
Summerlin



Department of Family Services Training
East Las Vegas



COMING HIGHLIGHT EVENTS IN NOVEMBER

<i>We are the Water Protectors!</i>	Centennial Hills	2
<i>Kiss Me Once, Stories From The Homefront</i>	West Charleston, Windmill, Rainbow	3-5
<i>Vegas Valley Comic Book Festival</i>	Clark County	5
<i>Once Upon A Time - A Story Festival in Celebration of Indie Author Day!</i>	West Charleston	5
<i>This Next Song The Uplifting Original Music of Keith Thompson</i>	Clark County	6
<i>Celebrate Veteran's and their Families!</i>	Sahara West, Summerlin	6, 14
<i>Craft: When we are Kind</i>	Summerlin	8
<i>ASL Interpreted Family Storytime</i>	West Charleston	12
<i>Native American Storytelling and Original Songs with Red Feather Woman</i>	East Las Vegas, West Charleston, Summerlin	12-13
<i>Native American Dance and Music with Derrick Suwaima Davis</i>	Bunkerville, Centennial Hills, Clark County, Windmill	14-16
<i>Treasurer's Office Art Contest Reception</i>	Whitney	17
<i>Focus on Nevada Photo Showcase</i>	Windmill	17
<i>Bilingual Family Fun Storytime</i>	Enterprise	19
<i>Keys to Your Soul</i>	Centennial Hills	27
<i>Sirocco Flutes of Las Vegas</i>	Windmill	27

COMING HIGHLIGHT EVENTS IN DECEMBER

<i>Clark County Artists Guild</i>	West Charleston	1
<i>Day With(out) Art 2022: Being & Belonging</i>	West Charleston	1
<i>Pentagogical Brass Band – Live Holiday Performance</i>	Sahara West, West Charleston, Whitney, Windmill	3-18
<i>From Paris with Love – Celebrating the</i>	Whitney, West	2-4

Community Engagement Report
Page 6

<i>Holidays!</i>	Charleston, Clark County	
<i>Bosa Christmas</i>	West Charleston, East Las Vegas	9-10
<i>No Snow Christmas Stage Play and Crafts</i>	West Las Vegas	10
<i>Polish Violin Duo in Concert</i>	West Charleston	10
<i>Winter Craft Buffet!</i>	West Las Vegas	10
<i>Las Vegas Brass Band Holiday Concert</i>	Clark County	11
<i>Bilingual Storytime</i>	West Las Vegas	11
<i>Gallery Night Receptions</i>	Sahara West	15
<i>Ants in the Pants Performance</i>	West Charleston	17
<i>Sleigh Bells Swing! Celebrate the Holidays with the Swing It! Girls</i>	West Charleston	17
<i>It's a Gift! Puppet Show</i>	Clark County	21
<i>Kwanzaa Celebration</i>	West Las Vegas	26
<i>Kwanzaa Celebration – Rites of Passage</i>	West Las Vegas	30

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Las Vegas - Clark County Library District
Library Operations and Community Engagement
Monthly Statistics
September 2022

LOCATION	CIRCULATION		GATE COUNT	NEW LIBRARY CARD	PC INTERNET	PROGRAMS									
	Total	Rank	Total	Total	Total	Adult		Youth		General Interest		Rental		Total	
						Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance
BLUE DIAMOND	419	21	354	4	14	2	22	11	29	7	92	0	0	20	143
BUNKERVILLE	420	20	1,316	0	41	0	0	2	4	2	105	0	0	4	109
CENTENNIAL HILLS	33,822	2	41,656	455	2,260	23	1,224	53	2,246	7	548	24	340	107	4,358
CLARK COUNTY	16,282	8	69,682	559	5,749	56	1,558	177	1,818	60	842	42	2,477	335	6,695
EAST LAS VEGAS	12,914	12	18,117	466	4,567	82	1,232	55	451	32	401	15	683	184	2,767
ENTERPRISE	17,027	6	23,323	293	2,009	44	130	28	772	54	811	25	424	151	2,137
GOODSPRINGS	201	25	332	0	24	0	0	0	0	1	6	0	0	1	6
INDIAN SPRINGS	986	17	2,665	9	132	11	290	5	41	24	312	0	0	40	643
LAUGHLIN	4,043	15	3,639	65	749	15	105	19	64	1	110	1	10	36	289
MEADOWS	453	19	1,259	23	113	4	76	9	42	8	155	0	0	21	273
MESQUITE	6,783	13	12,300	102	1,356	71	339	44	654	51	1,207	10	93	176	2,293
MOAPA TOWN	341	22	560	3	27	4	51	8	123	1	18	0	0	13	192
MOAPA VALLEY	2,990	16	2,210	13	194	5	26	20	347	6	148	0	0	31	521
MOUNT CHARLESTON	207	23	870	1	20	1	2	0	0	9	100	0	0	10	102
RAINBOW	21,600	4	23,584	404	2,728	19	180	40	1,156	54	1,578	24	306	137	3,220
SAHARA WEST	34,685	1	24,287	565	2,836	99	327	33	1,138	5	502	26	629	163	2,596
SANDY VALLEY	763	18	1,107	5	90	0	0	0	0	18	32	0	0	18	32
SEARCHLIGHT	206	24	450	7	58	1	6	0	0	21	91	0	0	22	97
SPRING VALLEY	14,565	10	45,964	294	3,518	5	47	85	989	64	2,609	14	193	168	3,838
SUMMERLIN	19,638	5	18,546	296	1,370	9	44	20	1,063	30	1,603	2	47	61	2,757
SUNRISE	14,748	9	18,309	369	2,378	11	249	34	704	37	1,156	0	0	82	2,109
WEST CHARLESTON	14,333	11	20,004	312	2,319	15	64	25	310	45	640	17	586	102	1,600
WEST LAS VEGAS	4,325	14	17,154	240	2,812	52	779	34	913	110	2,170	11	407	207	4,269
WHITNEY	16,915	7	15,734	366	3,238	21	650	72	1,438	34	1,104	6	165	133	3,357
WINDMILL	31,186	3	24,232	577	2,846	17	396	29	1,477	34	1,907	31	1,484	111	5,264
WINDMILL SERVICE CENTER	623,408		0	2,831	55,412	314	3,033	59	1,740	9	1,171	0	0	382	5,944
2022 MONTHLY TOTAL	893,260		387,654	8,259	96,860	881	10,830	862	17,519	724	19,418	248	7,844	2,715	55,611
2022 YTD TOTAL	2,675,357		1,076,032	23,685	276,677	3,066	37,818	2,471	46,708	2,253	65,727	669	20,228	8,459	170,481

ANNUAL MONTHLY COMPARISON														
2021 MONTHLY TOTAL	746,882	299,376	6,596	90,670									2,158	43,220
% CHANGE	20%	29%	25%	7%									26%	29%

ANNUAL YTD COMPARISON														
FY 21-22 YTD TOTAL	2,305,225	912,296	18,809	261,452									5,872	109,339
% CHANGE	16%	18%	26%	6%									44%	56%

ANNUAL MONTHLY COMPARISON														
2020 MONTHLY TOTAL	759,336	287,145	6,292	95,723									1,274	20,105
% CHANGE	18%	35%	31%	1%									113%	177%
2019 MONTHLY TOTAL	1,004,381	534,356	9,262	160,534									2,210	57,540
% CHANGE	-11%	-27%	-11%	-40%									23%	-3%
2018 MONTHLY TOTAL	979,614	503,536	28,256	170,313									2,072	52,368
% CHANGE	-9%	-23%	-71%	-43%									31%	6%

ANNUAL YTD COMPARISON														
FY 20-21 YTD TOTAL	2,301,833	810,063	18,046	261,238									2,975	46,098
% CHANGE	16%	33%	31%	6%									184%	270%
FY 19-20 YTD TOTAL	3,078,432	1,554,781	25,960	479,440									6,273	165,027
% CHANGE	-13%	-31%	-9%	-42%									35%	3%
FY 18-19 YTD TOTAL	3,034,430	1,490,574	44,500	509,666									5,494	150,769
% CHANGE	-12%	-28%	-47%	-46%									54%	13%

ITEM VII.A.2.c.



MEMORANDUM

TO: LVCCLD Foundation Board
FROM: JoAnn Prevetti, Director of Development
DATE: **October 31, 2022**
SUBJECT: Development Department Report, November 2022

Development Department Powerful Plays in September/October 2022

- Library District Foundation will hold its first annual inaugural Gala on 11/4/23 @ Area 15.
- Ms. Leslie Valdes, Volunteer Coordinator, won the Governor's Point of Light Awards in the category of Volunteer Manager.
- The District will be implementing a "year-end round up" program in November that will allow the public to "round up" their purchases to the next dollar and the funds can be donated to the District or Foundation.
- Las Vegas Recycle is committing to \$10k to \$20k for advertising buys in the Latino market.
- Second meeting and tour with Nevada State Bank occurred on 10/17/22. They have invited the Foundation to apply for \$20k in funding.
- Received first donation from Boyd Gaming in the amount of \$2,500 to support library initiatives.
 - We are working on the next level of funding.
- Awarded \$20k from Wells Fargo Bank for a state treasurer's initiative.
 - Development is working with Wells Fargo on another \$20k ask for library initiatives.
- Attended UNLV Foundation's annual dinner.

- Development received its first monthly Harness donor. The new program is easy to use and I will report more numbers next month.
 - \$100 monthly - \$1,200 annually.
- Met with Palms leadership re: philanthropy.
 - To begin our relationship, they have invited the Library to attend their 11/18/22 Employee Health and Wellness fair to sign up employees for a library card.

Grant Submissions \$2,237,841:

- \$1,877,841.00 – NEH Capital Projects – Rainbow Amphitheater
- \$100,000 – Centene Corporation for SDoH mobile phones
- \$50,000 – City of Las Vegas – Arts Operating Support
- \$200,000 (\$20k each) to the following entities:
 - PNC Bank
 - Bank of Nevada
 - Bank of George
 - Molina Healthcare
 - United Healthcare
 - Silver State Credit Union
 - SEC Federal Credit Union
 - Bank of America
 - Nevada State Bank
 - Wells Fargo
- \$10,000 – Best Buy Teen Tech Refresh

Financial Update October – \$308,677.13

- Awarded \$139,774 – NSLA Collection Grant-in-Aid Award
- Awarded a grant for 80% (\$72K) for cost of hydroponics labs in 9 libraries
- Awarded \$27,250 from Cox plus an additional 50 PSA airings.
 - \$25,000 for the Cox Teen Center
 - \$ 2,500 for general library programming
- Committed - \$25,000 – United Way for District’s Career Online High School
- Awarded \$20,000 from Wells Fargo – Sponsorship Initiative

- Book store sales for September are \$16,571.13. October's numbers pending as of this report.
- Website "click" donations @ \$4,000 since Mid-April.
- Awarded \$2,500 from Boyd Gaming to support tutoring.
- Awarded \$862 in retail donations from Amazon, Smith's, and Kendra Scott. Funds are received when people choose the Library Foundation as their charity of choice.
- Awarded \$470 – Unrestricted gifts through Foundation Website
- Awarded \$250 from the Las Vegas Aviators for ticket sales promotion

Upcoming Meetings

10/26/22 – Bar Association Luncheon – Sandra Douglas-Morgan (Raiders President) is the guest speaker.

10/27/22 – Asian Chamber Luncheon.

Pending Meetings – November/December

Bill Paredes – VP – Bank of Nevada

Michelle Marsh – President of First Class Vending – Ms. Marsh is closely tied to the Hope for Prisoners and hires individuals from the program to work for her company.

Lunch with Peter Guzman – Latin Chamber president

Mr. Paul Tran, Summerlin resident and founder and CEO of Manscaped (a billion-dollar company)

Laura Dela Cruz – Boyd Gaming

Development and Planning Report
Page 4

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ITEM VI.A.2.d.

MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Albert G. Prendergast, Chief Information Officer

DATE: October 31, 2022

SUBJECT: Information Technology Report, November 2022

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

- IT division staff created the monthly edition of the *Primary Sources* eNewsletter to keep staff informed about what's happening in AS, CBS, the Distribution Center (DC), and Electronic Resources (ER).
- AS staff provided one in-person Sierra training class for staff on system features and how to use the integrated library system (ILS), one virtual refresher Sierra training class for the ILS cleanup team, and one in-person class to staff on how to use our eNewsletter tool for making contributions to the monthly Primary Sources eNewsletter.
- DC staff provided two in-person collection maintenance training classes for branch staff to help build responsive library collections for our customers.
- Interlibrary (ILL) Loan staff provided one virtual training class on how to place an ILL loan request to improve the staff's ability to assist customers with this service.
- Our Systems & Network Security Analyst attended a one-week virtual class on penetration testing to help improve the District's cybersecurity posture.
- DC staff provided a job shadowing opportunity to one Library Operations staff.
- CBS staff coordinated three in-person training for branch staff with representatives from our magazine vendor, WT Cox, to improve staff's ability to maintain their collections.
- One ER staff served on the Employee Recognition Program Committee and attended this month's final meeting. The Committee submitted its finalized recommendations for the Program.
- One IT department staff served on the Branding and Marketing department's "Free to Be" rebranding committee to provide support by identifying the items that will be impacted by the new logo or the new color palette.

Information Technology Report
Page 2

- IT department staff attended Governor Sisolak's Infrastructure Summit at the Las Vegas Convention Center.

POWERFUL PLACES

- IT division staff worked with our vendor to complete the implementation of the pilot Anytime Library kiosk at the Windmill Library. Staff is confident that the system will be functional when it's moved to its final destination. There are a couple of outstanding development items but they won't delay the system's deployment. Staff from several departments also met to discuss the next phase of the project, which is relocating it to Sunrise Hospital.
- AS staff continues to work with Library Operations and Financial Services staff to evaluate the pilot Staff Point of Sale system and troubleshoot and repair issues related to the system at the East Las Vegas Library.
- DC staff met with staff at the Centennial Hills Library to assist with the assessment of their youth collection to help maintain a healthy and responsive collection and increase circulation. DC staff also provided fresh content to the Greater Clark County Branches to keep the collections relevant for customers.
- CBS staff participated in a West Las Vegas Library design meeting with District staff and the architects and is working to develop an opening day collection profile for the new building.
- DC staff continues to weed low-circulating items from the DC's collection to keep the collection relevant and make room for incoming materials.

POWERFUL PARTNERSHIPS

- ER staff supported K-12 students and adults who need access to Online Resources for school by creating eCards, Treehouse, and IXL accounts and responded to 1,327 e-mails to the ASK account in September.
- AS staff prepared QuickStart library cards for outreach visits to local schools and other community partners.
- In September, Henderson District Public Library (HDPL) residents checked out 1,602 items from our OverDrive collection, while our customers checked out 258 items from the HDPL through the Reciprocal Lending Agreement.
- Boulder City and North Las Vegas residents accounted for 7.6% of the District's OverDrive e-media circulation, with North Las Vegas Library District accounting for approximately 6% and Boulder City Library District accounting for 1.6% in September.
- Instant Digital Cards (IDC), promoted for our partnership with the RTC, generated 8.6% of our OverDrive circulation with 19,203 checkouts and 1,170 new IDC user accounts were created in September.
- CBS staff continues to order materials to support Axis 360 as more Clark County School District schools opt-in to the Community Share Program. To date, 139 schools have opted into the Program.
- CBS staff added 168 titles with 341 items to the collection for the North Las Vegas Library District and 327 unique items to the collection for the Boulder City Library District in September.
- ILL staff received 482 requests from our customers to borrow materials from other library systems and received 561 requests from other libraries to borrow our items and there were 53 new ILL users in September.

Information Technology Report
Page 3

- IT Department staff accompanied Library Operations staff on a visit to the Clark County Detention Center (CCDC) downtown to review the requirements for providing library services and resources to the downtown location and the North Valley Complex.
- IT department staff participated in a meeting with several other District departments and the Clark County Recorder's Office to discuss the placement of a new kiosk at the Mesquite Library. The kiosk will give residents a user-friendly method to access the services of the Recorder's Office in a location closer to their homes or offices and significantly reduce travel time and costs for the public.
- CBS staff continues to work with the Branding and Marketing, Community Engagement, and Development divisions and the Spring Preserve to provide admission tickets for checkout to customers. The Springs Preserve pass design was completed and 300 passes will be printed. We expect to begin a gradual roll-out of the program with 100 passes in November with a follow-up meeting in January to determine if/when to distribute additional passes.
- CBS staff participated in a virtual meeting with the Nevada State Parks to discuss their park admission pass project. The State Parks passes are expected to be issued in January. Nevada Department of Parks and Recreation staff is currently working on the sample pass design for our review and approval.
- IT department staff worked with the Development department to complete a survey for the Customer Smartphone Lending Program grant reporting requirements.

POWERFUL PLATFORMS

- CBS staff added 2,337 titles with 11,025 new items to the collection and withdrew 6,269 items from the library catalog in September. The withdrawn items will either be resold or discarded. CBS staff also added 7,662 e-books and e-audiobooks and 10,413 new Hoopla music records in 49 different languages to the collection in September.
- IT department staff continues to work on the Microsoft 365 migration project with our consulting vendor. This project will move the District's on-premise e-mail and SharePoint systems into the cloud to improve access and security.
- ER staff began work on the implementation of the technology petting zoos (now known as the All Hands On Tech program) at the Clark County, Enterprise, Mesquite, Whitney, and Windmill libraries with a mobile cart for the Greater Clark County Libraries. The All Hands On Tech program will allow customers to interact with various mobile technologies, ask questions, and become comfortable with the idea of owning the devices.
- IT department staff began work on the New 3D Printing Model Project. This Project is intended to increase the hands-on experience of our customers and build their confidence by allowing them to build and print items themselves.
- AS staff implemented the soft roll-out of a new feature that allows customers to add their library card to their smartphone wallet. The soft roll-out will allow staff to identify and resolve any issues before the mass roll-out.

Of the \$3,102,000 approved by the Board of Trustees in the IT department's Capital Projects Fund for FY23, \$1,222,609.29 was expended:

- ILS Cloud Backup Implementation- \$24,375.05
- Replacement end-of-life wireless controller – \$14,769.46

Information Technology Report
Page 4

- Miscellaneous replacement laptops - \$31,626.13
- Equipment for Memory Lab - \$5,740
- Annual PC Replacement Project - \$526,730
- Replacement end-of-life sorters - \$324,632.94
- zSpace Systems - \$99,285.36
- Microsoft Office Licenses - \$36,996
- Equipment for 3D Printing Project - \$5,335.79
- Replacement for end-of-life branch servers - \$153,118.56

ITEM VII.A.3.a.



MEMORANDUM

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

FROM: Floresto Cabias, Chief Financial Officer

DATE: October 31, 2022

SUBJECT: Financial Services Report, November 2022

This report summarizes the Financial Services Department's activities and accomplishments in the month of October 1 – October 31, 2022.

Administration

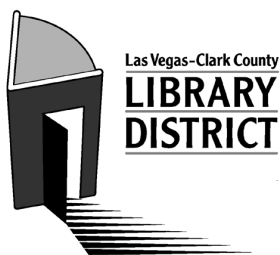
- Updated the District's cash flow analysis
- **Floresto Cabias** attended the audit exit meeting
- **Floresto Cabias** attended the New Markets Tax Credit meeting with the city of Las Vegas
- **Floresto Cabias** attended the Executive Award event at the Lou Ruvo Center
- **Justin Tully** attended Payment Card Industry Data Security Standards training
- Worked with District staff regarding purchasing training and procedures
- **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 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 (\$2.6M for the month of October)
- Visited branches; performed branch inventories, observed and provided training on cash handling procedures
- Performed cash flow analysis
- Performed all payroll related duties, including PERS report
- 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
- Reviewed and reconciled outstanding invoices
- Reconciled daily cash reports received from branches to bank deposits
- Provided detailed budget status for staff as requested

Financial Services Report
Page 2

- Prepared and scanned monthly journal voucher entries
- Reconciled monthly bank statements
- Prepared and mailed PVS and 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
- Managed/tracked all grant activity and prepared related reports
- Managed all investment activity
- Performed all accounting functions related to the Mesquite and East Las Vegas QALICBs.
- Administered the District's credit card and Amazon accounts
- Staff cross-trained in payroll, fixed assets, cash receipts, and other Financial Services procedures



MEMORANDUM

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

From: Floresto Cabias, Chief Financial Officer

Date: October 24, 2022

Subject: October 2022 Budget Status Report

Enclosed are the budget status reports for October 2022. General fund revenues show 24% of budgeted revenues collected.

Property Tax Revenues

As compared to October 2021, the District collected 2% more in property taxes. Property taxes are assessed on a fiscal year basis beginning on July 1.

Consolidated Sales Tax Revenues (CTX)

The CTX shows 7% 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 2022. The CTX that will be received in October represents collections for the month of August 2022. 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, 2022, represents CTX from the month of July 2022, which is the first CTX collection for FY 2023. The \$2.2M collected is 3% lower than the amount collected for the same period last fiscal year. In July 2021, Southern Nevada experienced an economic reopening from pandemic restrictions, improved employment, and pent-up demand, among other factors, which caused a surge in consumer spending. Increased spending continued through most of FY 2022, eventually tapering down in March 2022.

As reported throughout the year, the District continues to face economic headwinds that may adversely affect revenue collections going forward (e.g., inflation, housing interest rates, recession fears). See the charts below showing historical CTX trends. As a result of contracted spending due to headwinds, CTX in upcoming months will likely continue to show percentage decreases compared to the same month a year ago, when consumer sentiment was much higher. However, the District's control over expenditures and healthy fund balance will mitigate any economic challenges in the near term, allowing the District to continue providing services and fund projects as budgeted.

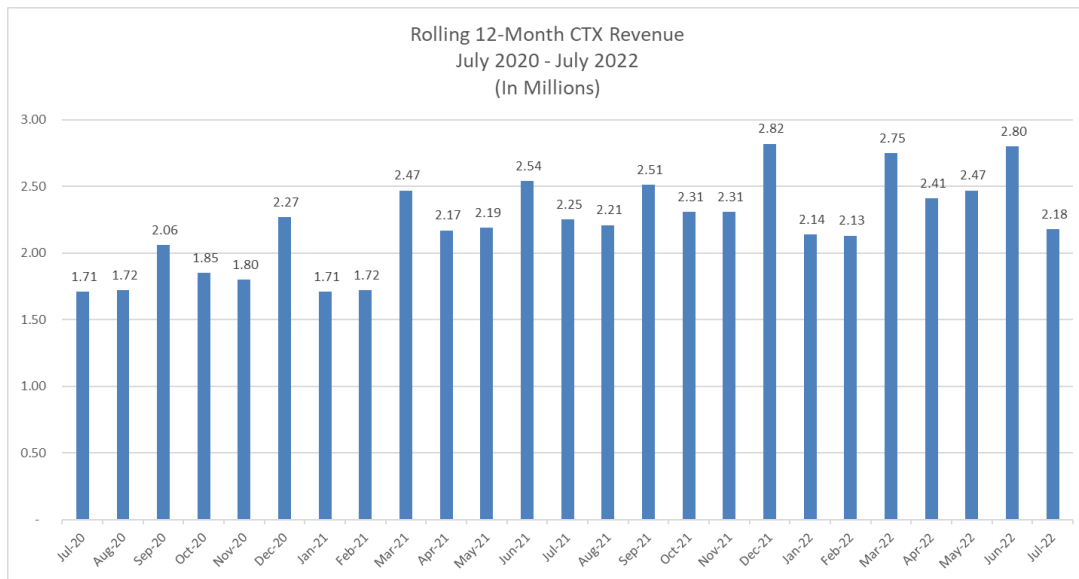
Expenditures

The General Fund has spent 27% of the allocated budget for FY 2023. The percentage spent so far is consistent with prior years. See the summary of expenditures by department in the reports below.

Ending Fund Balance

Based on revenue and expenditure activity so far in FY 2023, staff expects to maintain an ending fund balance for FY 2023 that is 20% of budgeted expenditures, while also transferring \$34M from the General Fund to the Capital Projects Fund.

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



Consolidated Sales Tax FY 2023 vs. FY 2022			
	FY22	FY23	% Change Over FY22
July	2,250,871.66	2,179,847.95	-3.16%
August	2,214,553.97		
September	2,511,203.79		
October	2,309,983.57		
November	2,309,864.50		
December	2,823,734.48		
January	2,140,260.80		
February	2,133,460.55		
March	2,752,024.85		
April	2,413,904.93		
May	2,465,382.42		
June	2,784,189.02		
TOTAL	29,109,434.54	2,179,847.95	

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

General Fund - 100**From 09/27/2022 Through 10/23/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Tax Revenue	19,576,782.47	59,198,000.00	39,621,217.53	66.93%
Intergovernmental Revenue	2,179,847.95	30,000,000.00	27,820,152.05	92.73%
Charges for Services	13,705.05	500,000.00	486,294.95	97.26%
Fines & Forfeits	312,667.79	500,000.00	187,332.21	37.47%
Miscellaneous	44,209.43	860,000.00	815,790.57	94.86%
Total Revenues	22,127,212.69	91,058,000.00	68,930,787.31	75.70%
Expenditures				
Salaries	8,536,534.59	33,581,019.00	25,044,484.41	74.58%
Benefits	3,681,728.22	14,062,191.00	10,380,462.78	73.82%
Supplies & Services	4,704,507.92	17,199,234.00	12,494,726.08	72.65%
Capital Outlay	3,374,479.79	11,353,000.00	7,978,520.21	70.28%
Total Expenditures	20,297,250.52	76,195,444.00	55,898,193.48	73.36%
Excess (Deficit) of Revenues over (under) Expenditures	1,829,962.17	14,862,556.00	13,032,593.83	2.34%

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

General Fund - 100**From 09/27/2022 Through 10/23/2022**

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
110	Administration - Executive	165,234.26	980,298.00	815,063.74	83.14%
120	Administration - Library Operations	402,368.81	1,682,263.00	1,279,894.19	76.08%
200	Financial Services	368,272.37	2,037,364.00	1,669,091.63	81.92%
215	Community Outreach	135,105.44	721,577.00	586,471.56	81.28%
216	Youth Services	151,010.88	414,524.00	263,513.12	63.57%
217	Adult Services	63,727.54	288,233.00	224,505.46	77.89%
220	Development and Planning	193,722.56	711,964.00	518,241.44	72.79%
240	General Services/Facilities	3,019,130.64	11,209,262.00	8,190,131.36	73.07%
250	Human Resources	778,851.63	2,724,857.00	1,946,005.37	71.42%
251	HR-Work Insurance	245,434.19	1,501,744.00	1,256,309.81	83.66%
260	Information Technology	1,818,389.87	4,460,681.00	2,642,291.13	59.24%
270	Literacy Department	90,910.58	354,409.00	263,498.42	74.35%
280	Branding and Marketing	559,725.26	2,368,611.00	1,808,885.74	76.37%
290	Access Services Department	347,985.03	1,148,489.00	800,503.97	69.70%
310	Collection and Bibliographic Services	4,051,941.84	13,651,294.00	9,599,352.16	70.32%
320	Gallery Services	52,362.11	198,071.00	145,708.89	73.56%
330	Facilities	852,121.91	3,177,283.00	2,325,161.09	73.18%
340	Community Engagement	101,138.21	528,153.00	427,014.79	80.85%
400	Library Operations	6,899,817.39	28,036,367.00	21,136,549.61	75.39%
Total		20,297,250.52	76,195,444.00	55,898,193.48	73.36%

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

General Fund - 100
Library Operations - Dept 400
From 09/27/2022 Through 10/23/2022

		YTD Actual	Budget	YTD Variance	Percent Budget Remaining
100	Blue Diamond	24,952.91	126,566.00	101,613.09	80.28%
110	Bunkerville	21,372.40	117,771.00	96,398.60	81.85%
120	Clark County Library	736,107.64	2,894,468.00	2,158,360.36	74.57%
130	Enterprise Library	355,495.69	1,478,025.00	1,122,529.31	75.95%
140	Goodsprings	15,299.61	110,543.00	95,243.39	86.16%
160	Indian Springs	34,500.21	140,406.00	105,905.79	75.43%
180	Laughlin	185,062.50	719,156.00	534,093.50	74.27%
190	Mesquite	263,059.88	1,114,029.00	850,969.12	76.39%
200	Moapa Town	18,443.34	115,375.00	96,931.66	84.01%
210	Moapa Valley	80,310.40	341,565.00	261,254.60	76.49%
220	Mount Charleston	19,390.76	115,869.00	96,478.24	83.26%
230	Rainbow Library	460,260.92	1,937,089.00	1,476,828.08	76.24%
240	Sahara West Library	679,251.27	2,640,170.00	1,960,918.73	74.27%
250	Sandy Valley	29,305.03	143,724.00	114,418.97	79.61%
260	Searchlight	9,427.11	112,958.00	103,530.89	91.65%
270	Spring Valley Library	423,551.47	1,775,215.00	1,351,663.53	76.14%
280	Summerlin Library	385,192.72	1,442,136.00	1,056,943.28	73.29%
290	Sunrise Library	382,809.79	1,572,937.00	1,190,127.21	75.66%
300	West Charleston Library	456,413.20	1,745,209.00	1,288,795.80	73.85%
310	West Las Vegas Library	369,585.42	1,745,390.00	1,375,804.58	78.83%
320	Whitney Library	436,569.12	1,616,672.00	1,180,102.88	73.00%
360	Meadows Library	19,984.81	118,975.00	98,990.19	83.20%
370	Centennial Hills	440,655.95	1,918,481.00	1,477,825.05	77.03%
380	Windmill Library	500,995.39	1,882,684.00	1,381,688.61	73.39%
390	East Las Vegas Library	538,921.12	2,061,025.00	1,522,103.88	73.85%
605	City Misdemeanant	12,898.73	49,929.00	37,030.27	74.17%
Total		6,899,817.39	28,036,367.00	21,136,549.61	75.39%

Final Regular Board of Trustees Meeting- November 10, 2022 - Item VII.- Library Reports

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

General Fund - 100
From 09/27/2022 Through 10/23/2022

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	6,848,677.64	26,217,551.00	19,368,873.36	73.88%
51200 Salaries - Part Time	1,364,872.37	5,998,376.00	4,633,503.63	77.25%
51300 Overtime Pay	8,496.64	55,000.00	46,503.36	84.55%
51400 Call Back Pay	3,538.97	6,543.00	3,004.03	45.91%
51500 Standby Pay	17,000.61	76,464.00	59,463.39	77.77%
51600 Longevity Pay	78,049.85	277,085.00	199,035.15	71.83%
51700 Separation Pay	215,898.51	450,000.00	234,101.49	52.02%
51800 Leave Buyout	-	500,000.00	500,000.00	100.00%
55100 Employees Retirement	2,105,673.09	7,930,547.00	5,824,873.91	73.45%
55200 Group Insurance	1,273,212.94	4,970,920.00	3,697,707.06	74.39%
55300 Workers' Comp. Payments	108,024.08	271,544.00	163,519.92	60.22%
55400 Medicare Coverage Expense	194,818.11	814,180.00	619,361.89	76.07%
55500 Unemployment Insurance	-	75,000.00	75,000.00	100.00%
61100 Office Supplies	84,222.71	531,180.00	446,957.29	84.14%
61110 Operating Supplies	118,948.97	603,265.00	484,316.03	80.28%
61120 Software & User Licenses	144,256.34	429,384.00	285,127.66	66.40%
61130 Software Maintenance	718,645.08	1,095,900.00	377,254.92	34.42%
61200 Book Materials & Supplies	14,398.59	120,409.00	106,010.41	88.04%
61205 Interlibrary Loan	231.31	4,500.00	4,268.69	94.86%
61210 Small Equipment	57,172.18	384,250.00	327,077.82	85.12%
61400 Equipment Repair & Maint.	534,232.58	742,856.00	208,623.42	28.08%
61410 Contracted Services	1,227,461.28	6,686,841.00	5,459,379.72	81.64%
61420 Building Repair & Maint.	45,375.57	238,200.00	192,824.43	80.95%
61500 Rental Expenses	14,518.54	54,604.00	40,085.46	73.41%
61600 Telephone	196,634.74	690,000.00	493,365.26	71.50%
61700 Utilities	647,808.07	1,935,910.00	1,288,101.93	66.54%
61800 Insurance & Bonds	384,902.98	399,678.00	14,775.02	3.70%
61900 Professional Services	283,427.59	829,250.00	545,822.41	65.82%
61910 Legal Services	56,599.32	364,500.00	307,900.68	84.47%
62200 Collection Agencies	10,590.75	130,000.00	119,409.25	91.85%
62300 Board Compensation	1,000.00	9,600.00	8,600.00	89.58%
62500 Postage	628.70	271,500.00	270,871.30	99.77%
62510 Advertising	43,737.72	216,700.00	172,962.28	79.82%
62600 Community Events	1,180.82	37,250.00	36,069.18	96.83%
62620 Recruitment	300.00	625.00	325.00	52.00%
62700 Education & Training	12,247.33	306,285.00	294,037.67	96.00%
62800 Travel & Transportation	35,853.11	293,250.00	257,396.89	87.77%
62900 Printing & Reproduction	37,049.24	233,250.00	196,200.76	84.12%
63000 Dues & Subscriptions	9,202.18	41,210.00	32,007.82	77.67%
65000 Miscellaneous Expenses	10,962.79	36,600.00	25,637.21	70.05%
65100 Bank Charges	12,919.43	50,000.00	37,080.57	74.16%
67000 Rental Expenses to QALICBs	-	432,237.00	432,237.00	100.00%
81700 Library Books	3,374,479.79	11,353,000.00	7,978,520.21	70.28%
Total	20,297,250.52	76,195,444.00	55,898,193.48	73.36%

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

Grant Fund - 220**From 09/27/2022 Through 10/23/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Intergovernmental Revenue	25,087.30	6,000,000.00	5,974,912.70	99.58%
Miscellaneous	20,000.00	-	(20,000.00)	
Total Revenues	45,087.30	6,000,000.00	5,954,912.70	99.25%
Expenditures				
Salaries	183,252.59	693,139.00	509,886.41	73.56%
Benefits	57,543.71	210,000.00	152,456.29	72.60%
Supplies & Services	38,406.14	2,046,861.00	2,008,454.86	98.12%
Capital Outlay	234,000.00	3,050,000.00	2,816,000.00	92.33%
Total Expenditures	513,202.44	6,000,000.00	5,486,797.56	91.45%
Excess (Deficit) of Revenues over (under) Expenditures	(468,115.14)	-	468,115.14	7.80%

Final Regular Board of Trustees Meeting- November 10, 2022 - Item VII.- Library Reports

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

Grant Fund - 220
From 09/27/2022 Through 10/23/2022

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	104,994.58	412,123.10	307,128.52	74.52%
51200 Salaries - Part Time	77,879.60	281,016.00	203,136.40	72.29%
51300 Overtime Pay	15.29	-	(15.29)	
51600 Longevity Pay	363.12	-	(363.12)	
55100 Employees Retirement	29,767.06	146,367.54	116,600.48	79.66%
55200 Group Insurance	20,373.76	54,032.91	33,659.15	62.29%
55400 Medicare Coverage Expense	7,402.89	9,599.55	2,196.66	22.88%
61100 Office Supplies	1,900.05	4,511.83	2,611.78	57.89%
61110 Operating Supplies	251.75	120,000.00	119,748.25	99.79%
61120 Software & User Licenses	-	159,582.00	159,582.00	100.00%
61210 Small Equipment	19,999.62	600,000.00	580,000.38	96.67%
61410 Contracted Services	2,770.52	760,000.00	757,229.48	99.64%
61900 Professional Services	4,500.00	200,000.00	195,500.00	97.75%
62700 Education & Training	2,404.55	-	(2,404.55)	
62800 Travel & Transportation	4,064.83	51,000.00	46,935.17	92.03%
63000 Dues & Subscriptions	-	75,000.00	75,000.00	100.00%
65000 Miscellaneous Expenses	2,514.82	76,767.07	74,252.25	96.72%
81600 Capital Equipment - Major	-	2,600,000.00	2,600,000.00	100.00%
81700 Library Books	234,000.00	450,000.00	216,000.00	48.00%
Total	513,202.44	6,000,000.00	5,486,797.56	91.45%

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

**Gift Fund - 230
From 09/27/2022 Through 10/23/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	41,880.16	2,000,000.00	1,958,119.84	97.91%
Total Revenues	41,880.16	2,000,000.00	1,958,119.84	97.91%
Expenditures				
Salaries	-	100,000.00	100,000.00	100.00%
Supplies & Services	16,355.74	900,000.00	883,644.26	98.18%
Capital Outlay	-	1,000,000.00	1,000,000.00	100.00%
Total Expenditures	16,355.74	2,000,000.00	1,983,644.26	99.18%
Excess (Deficit) of Revenues over (under) Expenditures	25,524.42	-	(25,524.42)	-1.28%

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

Gift Fund - 230**From 09/27/2022 Through 10/23/2022**

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	-	100,000.00	100,000.00	100.00%
61100 Office Supplies	-	20,000.00	20,000.00	100.00%
61110 Operating Supplies	3,649.70	20,000.00	16,350.30	81.75%
61210 Small Equipment	-	20,000.00	20,000.00	100.00%
61410 Contracted Services	3,801.73	290,000.00	286,198.27	98.69%
61500 Rental Expenses	-	315,000.00	315,000.00	100.00%
61900 Professional Services	3,290.00	200,000.00	196,710.00	98.36%
62600 Community Events	3,555.20	10,000.00	6,444.80	64.45%
62900 Printing & Reproduction	-	10,000.00	10,000.00	100.00%
63000 Dues & Subscriptions	199.00	-	(199.00)	
65000 Miscellaneous Expenses	1,860.11	15,000.00	13,139.89	87.60%
81600 Capital Equipment - Major	-	1,000,000.00	1,000,000.00	100.00%
Total	16,355.74	2,000,000.00	1,983,644.26	99.18%

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

**Capital Projects Fund - 510
From 09/27/2022 Through 10/23/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	(141,299.30)	150,000.00	291,299.30	194.20%
Total Revenues	(141,299.30)	150,000.00	291,299.30	194.20%
Expenditures				
Supplies & Services	949,154.42	6,481,674.00	5,532,519.58	85.36%
Capital Outlay	159,673.51	5,210,547.00	5,050,873.49	96.94%
Total Expenditures	1,108,827.93	11,692,221.00	10,583,393.07	90.52%
Excess (Deficit) of Revenues over (under) Expenditures	(1,250,127.23)	(11,542,221.00)	(10,292,093.77)	103.68%

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

Capital Projects Fund - 510
From 09/27/2022 Through 10/23/2022

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
61110 Operating Supplies	3,817.22	800,000.00	796,182.78	99.52%
61120 Software & User Licenses	68,717.56	300,000.00	231,282.44	77.09%
61130 Software Maintenance	86,274.75	240,000.00	153,725.25	64.05%
61210 Small Equipment	570,700.56	1,200,000.00	629,299.44	52.44%
61400 Equipment Repair & Maint.	4,000.00	700,000.00	696,000.00	99.43%
61410 Contracted Services	44,442.12	200,000.00	155,557.88	77.78%
61420 Building Repair & Maint.	3,729.00	1,100,000.00	1,096,271.00	99.66%
61800 Insurance & Bonds	135,367.66	181,674.00	46,306.34	25.49%
61900 Professional Services	23,101.00	1,560,000.00	1,536,899.00	98.52%
65000 Miscellaneous Expenses	9,004.55	200,000.00	190,995.45	95.50%
81500 Capital Improvements	-	1,210,547.00	1,210,547.00	100.00%
81600 Capital Equipment - Major	159,673.51	4,000,000.00	3,840,326.49	96.01%
Total	1,108,827.93	11,692,221.00	10,583,393.07	90.52%

Las Vegas-Clark County Library District

Project 2050 - Furniture Replacement
From 09/27/2022 through 10/23/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	159.99	75,000.00	74,840.01	100%
Total Expenditures		159.99	75,000.00	74,840.01	100%

Las Vegas-Clark County Library District

Project 2200 - Financial Services Projects
From 09/27/2022 through 10/23/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	2,584.00	185,000.00	182,416.00	99%
61800	Insurance & Bonds	3,729.00	-	(3,729.00)	0%
61900	Professional Services	9,200.00	-	(9,200.00)	0%
65100	Bank Charges	9,004.55	40,000.00	30,995.45	77%
81600	Capital Equipment - Major	-	80,000.00	80,000.00	100%
Total Expenditures		24,517.55	305,000.00	280,482.45	92%

Las Vegas-Clark County Library District

Project 4010 - Tech Replacements & Upgrades
From 09/27/2022 through 10/23/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61110	Operating Supplies	-	162,000.00	162,000.00	100%
61120	Software & User Licenses	68,716.90	300,000.00	231,283.10	77%
61130	Software Maintenance	5,906.25	300,000.00	294,093.75	98%
61210	Small Equipment	558,235.97	900,000.00	341,764.03	38%
61400	Equipment Repair & Maint.	-	600,000.00	600,000.00	100%
61410	Contracted Services	4,000.00	500,000.00	496,000.00	99%
81600	Capital Equipment - Major	-	340,000.00	340,000.00	100%
Total Expenditures		636,859.12	3,102,000.00	2,465,140.88	79%

Las Vegas-Clark County Library District

Project 5010 - Bldg Repair & Maintenance
From 09/27/2022 through 10/23/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61110	Operating Supplies	3,817.22	100,000.00	96,182.78	96.2%
61120	Software & User Licenses	0.66	34,674.00	34,673.34	100%
61130	Software Maintenance	80,368.50	100,000.00	19,631.50	20%
61210	Small Equipment	9,720.60	300,000.00	290,279.40	97%
61400	Equipment Repair & Maint.	-	200,000.00	200,000.00	100%
61420	Building Repair & Maint.	44,442.12	900,000.00	855,557.88	95%
61900	Professional Services	5,120.00	900,000.00	894,880.00	99%
81500	Capital Improvements	-	640,547.00	640,547.00	100%
81600	Capital Equipment - Major	20,368.00	-	(20,368.00)	0%
Total Expenditures		163,837.10	3,175,221.00	3,011,383.90	95%

Las Vegas-Clark County Library District

Project 5015 - Construction Projects
From 09/27/2022 through 10/23/2022

510
Capital Projects Fund

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
45200 Interest Earnings	(141,299.30)	150,000.00	291,299.30	194%
 Total Revenues	(141,299.30)	150,000.00	291,299.30	194%
Expenditures				
81500 Capital Improvements	144,148.66	4,000,000.00	3,855,851.34	96%
 Total Expenditures	144,148.66	4,000,000.00	3,855,851.34	96%

Las Vegas-Clark County Library District

Project 5020 - PVS Projects
From 09/27/2022 through 10/23/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	-	385,000.00	385,000.00	100%
81500	Capital Improvements	-	100,000.00	100,000.00	100%
81600	Capital Equipment - Major	139,305.51	400,000.00	260,694.49	65%
Total Expenditures		139,305.51	885,000.00	745,694.49	84%

Las Vegas-Clark County Library District

Project 9010 - Vehicle Purchase and Replacement
From 09/27/2022 through 10/23/2022

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 09/27/2022 Through 10/23/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Tax Revenue	3.05	-	(3.05)	
Miscellaneous	10.30	10,000.00	9,989.70	99.90%
Total Revenues	13.35	10,000.00	9,986.65	99.87%
Expenditures				
Supplies & Services	-	10,000.00	10,000.00	100.00%
Total Expenditures	-	10,000.00	10,000.00	100.00%
Excess (Deficit) of Revenues over (under) Expenditures	13.35	-	(13.35)	-0.13%

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

Debt Service Fund - 610
From 09/27/2022 Through 10/23/2022

		YTD Actual	Budget	YTD Variance	Percent Budget Remaining
65100	Bank Charges	-	10,000.00	10,000.00	100.00%
	Total	-	10,000.00	10,000.00	100.00%

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100
Administration - Executive - 110
From 09/27/2022 through 10/23/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	88,636.19	501,310.00	412,673.81
Total Salaries		88,636.19	501,310.00	412,673.81
Benefits				
55100	Employees Retirement	25,880.72	135,306.00	109,425.28
55200	Group Insurance	7,719.51	40,643.00	32,923.49
55400	Medicare Coverage Expense	1,275.83	6,689.00	5,413.17
Total Benefits		34,876.06	182,638.00	147,761.94
Supplies & Services				
61100	Office Supplies	508.98	3,500.00	2,991.02
61110	Operating Supplies	-	2,000.00	2,000.00
61120	Software & User Licenses	-	45,000.00	45,000.00
61210	Small Equipment	-	10,000.00	10,000.00
61900	Professional Services	571.50	75,000.00	74,428.50
61910	Legal Services	30,090.48	75,000.00	44,909.52
62300	Board Compensation	1,000.00	9,600.00	8,600.00
62600	Community Events	204.43	14,000.00	13,795.57
62700	Education & Training	(280.00)	5,000.00	5,280.00
62800	Travel & Transportation***	7,785.89	25,000.00	17,214.11
62900	Printing & Reproduction	-	250.00	250.00
63000	Dues & Subscriptions	1,608.00	26,000.00	24,392.00
65000	Miscellaneous Expenses	232.73	6,000.00	5,767.27
Total Supplies & Services		41,722.01	296,350.00	254,627.99
Total Administration - Executive-110		165,234.26	980,298.00	815,063.74

***The Travel & Transportation budget also accounts for costs incurred by the Board of Trustees.

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Administration - Library Operations - 120****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	244,005.67	897,822.00	653,816.33
51200	Salaries - Part Time	20,770.41	87,677.00	66,906.59
51600	Longevity Pay	1,719.18	6,877.00	5,157.82
Total Salaries		266,495.26	992,376.00	725,880.74
Benefits				
55100	Employees Retirement	78,059.11	293,186.00	215,126.89
55200	Group Insurance	30,201.19	96,412.00	66,210.81
55400	Medicare Coverage Expense	3,948.31	14,389.00	10,440.69
Total Benefits		112,208.61	403,987.00	291,778.39
Supplies & Services				
61100	Office Supplies	19.96	-	(19.96)
61110	Operating Supplies	536.43	25,000.00	24,463.57
61120	Software & User Licenses	-	15,000.00	15,000.00
61130	Software Maintenance	-	5,000.00	5,000.00
61210	Small Equipment	12,008.63	154,000.00	141,991.37
61410	Contracted Services	3,550.00	47,900.00	44,350.00
61500	Rental Expenses	-	2,500.00	2,500.00
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	7,549.92	30,000.00	22,450.08
63000	Dues & Subscriptions	-	1,500.00	1,500.00
Total Supplies & Services		23,664.94	285,900.00	262,235.06
Total Administration - Library Operations-120		402,368.81	1,682,263.00	1,279,894.19

**Las Vegas-Clark County Library District
Department Expenditures**

**General Fund - 100
Financial Services - 200
From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	146,004.64	619,816.00	473,811.36
51300	Overtime Pay	536.35	-	(536.35)
51600	Longevity Pay	474.99	1,900.00	1,425.01
Total Salaries		147,015.98	621,716.00	474,700.02
Benefits				
55100	Employees Retirement	43,080.64	184,395.00	141,314.36
55200	Group Insurance	17,314.63	62,771.00	45,456.37
55400	Medicare Coverage Expense	2,295.88	9,015.00	6,719.12
Total Benefits		62,691.15	256,181.00	193,489.85
Supplies & Services				
61110	Operating Supplies	592.04	6,000.00	5,407.96
61130	Software Maintenance	30,779.00	50,000.00	19,221.00
61400	Equipment Repair & Maint.	2,614.56	76,030.00	73,415.44
61410	Contracted Services	23,259.53	225,000.00	201,740.47
61500	Rental Expenses	(30.00)	-	30.00
61900	Professional Services	66,801.35	80,000.00	13,198.65
61910	Legal Services	-	2,500.00	2,500.00
62200	Collection Agencies	10,590.75	130,000.00	119,409.25
62500	Postage	628.70	70,000.00	69,371.30
62510	Advertising	2,424.80	16,700.00	14,275.20
62700	Education & Training	-	3,000.00	3,000.00
62800	Travel & Transportation	-	2,000.00	2,000.00
63000	Dues & Subscriptions	-	6,000.00	6,000.00
65000	Miscellaneous Expenses	7,985.08	10,000.00	2,014.92
65100	Bank Charges	12,919.43	50,000.00	37,080.57
67000	Rental Expenses to QALICBs	-	432,237.00	432,237.00
Total Supplies & Services		158,565.24	1,159,467.00	1,000,901.76
Total Financial Services-200		368,272.37	2,037,364.00	1,669,091.63

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100
Community Outreach - 215
From 09/27/2022 through 10/23/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	83,431.21	424,733.00	341,301.79
51200	Salaries - Part Time	-	22,995.00	22,995.00
51300	Overtime Pay	25.00	-	(25.00)
51600	Longevity Pay	1,276.65	5,107.00	3,830.35
Total Salaries		84,732.86	452,835.00	368,102.14
Benefits				
55100	Employees Retirement	26,778.28	126,358.00	99,579.72
55200	Group Insurance	20,448.47	97,392.00	76,943.53
55400	Medicare Coverage Expense	1,357.70	7,992.00	6,634.30
Total Benefits		48,584.45	231,742.00	183,157.55
Supplies & Services				
61110	Operating Supplies	627.82	17,000.00	16,372.18
61120	Software & User Licenses	-	1,500.00	1,500.00
62600	Community Events	-	1,000.00	1,000.00
62700	Education & Training	-	2,000.00	2,000.00
62800	Travel & Transportation	1,036.71	5,000.00	3,963.29
62900	Printing & Reproduction	-	10,000.00	10,000.00
63000	Dues & Subscriptions	-	500.00	500.00
65000	Miscellaneous Expenses	123.60	-	(123.60)
Total Supplies & Services		1,788.13	37,000.00	35,211.87
Total Community Outreach-215		135,105.44	721,577.00	586,471.56

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Youth Services - 216****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	45,524.12	153,480.00	107,955.88
51600	Longevity Pay	484.86	1,939.00	1,454.14
Total Salaries		46,008.98	155,419.00	109,410.02
Benefits				
55100	Employees Retirement	13,687.96	45,660.00	31,972.04
55200	Group Insurance	4,342.44	14,791.00	10,448.56
55400	Medicare Coverage Expense	651.82	2,254.00	1,602.18
Total Benefits		18,682.22	62,705.00	44,022.78
Supplies & Services				
61110	Operating Supplies	13,149.05	57,450.00	44,300.95
61120	Software & User Licenses	4,119.88	6,000.00	1,880.12
61210	Small Equipment	5,370.33	15,750.00	10,379.67
61410	Contracted Services	62,926.50	113,700.00	50,773.50
62700	Education & Training	50.00	1,000.00	950.00
62800	Travel & Transportation	703.92	2,500.00	1,796.08
Total Supplies & Services		86,319.68	196,400.00	110,080.32
Total Youth Services-216		151,010.88	414,524.00	263,513.12

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Adult Services - 217****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	20,252.40	93,445.00	73,192.60
	Total Salaries	20,252.40	93,445.00	73,192.60
Benefits				
55100	Employees Retirement	6,025.08	27,800.00	21,774.92
55200	Group Insurance	1,852.02	7,133.00	5,280.98
55400	Medicare Coverage Expense	281.48	1,355.00	1,073.52
	Total Benefits	8,158.58	36,288.00	28,129.42
Supplies & Services				
61100	Office Supplies	291.29	-	(291.29)
61110	Operating Supplies	102.77	40,000.00	39,897.23
61210	Small Equipment	-	15,000.00	15,000.00
61410	Contracted Services	34,800.00	100,000.00	65,200.00
62700	Education & Training	-	1,000.00	1,000.00
62800	Travel & Transportation	122.50	2,500.00	2,377.50
	Total Supplies & Services	35,316.56	158,500.00	123,183.44
	Total Adult Services-217	63,727.54	288,233.00	224,505.46

**Las Vegas-Clark County Library District
Department Expenditures**

**General Fund - 100
Development Office
From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	112,981.38	391,029.00	278,047.62
51600	Longevity Pay	662.19	2,649.00	1,986.81
Total Salaries		113,643.57	393,678.00	280,034.43
Benefits				
55100	Employees Retirement	33,647.99	116,331.00	82,683.01
55200	Group Insurance	18,843.77	63,747.00	44,903.23
55400	Medicare Coverage Expense	1,612.36	5,708.00	4,095.64
Total Benefits		54,104.12	185,786.00	131,681.88
Supplies & Services				
61110	Operating Supplies	786.88	2,500.00	1,713.12
61410	Contracted Services	-	40,500.00	40,500.00
61900	Professional Services	20,512.50	50,000.00	29,487.50
61910	Legal Services	-	2,000.00	2,000.00
62500	Postage	-	1,500.00	1,500.00
62600	Community Events	794.16	5,000.00	4,205.84
62800	Travel & Transportation	-	30,000.00	30,000.00
63000	Dues & Subscriptions	3,131.33	1,000.00	(2,131.33)
65000	Miscellaneous Expenses	750.00	-	(750.00)
Total Supplies & Services		25,974.87	132,500.00	106,525.13
Total Development and Planning-220		193,722.56	711,964.00	518,241.44

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100
General Services/Facilities - 240
From 09/27/2022 through 10/23/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	495,050.95	1,756,120.00	1,261,069.05
51200	Salaries - Part Time	18,255.27	76,660.00	58,404.73
51300	Overtime Pay	909.07	5,000.00	4,090.93
51400	Call Back Pay	3,538.97	6,543.00	3,004.03
51500	Standby Pay	17,000.61	76,464.00	59,463.39
51600	Longevity Pay	1,592.76	6,371.00	4,778.24
Total Salaries		536,347.63	1,927,158.00	1,390,810.37
Benefits				
55100	Employees Retirement	152,589.63	525,168.00	372,578.37
55200	Group Insurance	116,884.84	417,450.00	300,565.16
55300	Workers' Comp. Payments	15,704.90	-	(15,704.90)
55400	Medicare Coverage Expense	8,895.40	32,624.00	23,728.60
Total Benefits		294,074.77	975,242.00	681,167.23
Supplies & Services				
61100	Office Supplies	10,710.75	12,000.00	1,289.25
61110	Operating Supplies	83,102.46	300,000.00	216,897.54
61130	Software Maintenance	4,195.19	75,000.00	70,804.81
61210	Small Equipment	8,235.84	36,000.00	27,764.16
61400	Equipment Repair & Maint.	20,742.75	58,000.00	37,257.25
61410	Contracted Services	975,989.73	5,196,574.00	4,220,584.27
61420	Building Repair & Maint.	45,375.57	238,200.00	192,824.43
61500	Rental Expenses	5,839.46	14,000.00	8,160.54
61700	Utilities	647,808.07	1,935,910.00	1,288,101.93
61800	Insurance & Bonds	384,902.98	399,678.00	14,775.02
61900	Professional Services	-	10,000.00	10,000.00
61910	Legal Services	-	10,000.00	10,000.00
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	107.50	1,000.00	892.50
62900	Printing & Reproduction	-	500.00	500.00
63000	Dues & Subscriptions	47.94	1,000.00	952.06
65000	Miscellaneous Expenses	1,650.00	14,000.00	12,350.00
Total Supplies & Services		2,188,708.24	8,306,862.00	6,118,153.76
Total General Services/Facilities-240		3,019,130.64	11,209,262.00	8,190,131.36

**Las Vegas-Clark County Library District
Department Expenditures**

**General Fund - 100
Human Resources - 250
From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	246,227.29	948,415.00	702,187.71
51300	Overtime Pay	47.81	-	(47.81)
Total Salaries		246,275.10	948,415.00	702,139.90
Benefits				
55100	Employees Retirement	72,888.86	282,153.00	209,264.14
55200	Group Insurance	45,003.92	168,820.00	123,816.08
55300	Workers' Comp. Payments	91,958.00	-	(91,958.00)
55400	Medicare Coverage Expense	3,470.12	13,752.00	10,281.88
Total Benefits		213,320.90	464,725.00	251,404.10
Supplies & Services				
61110	Operating Supplies	658.33	15,015.00	14,356.67
61130	Software Maintenance	166,720.71	108,900.00	(57,820.71)
61400	Equipment Repair & Maint.	-	250.00	250.00
61410	Contracted Services	21,116.21	77,192.00	56,075.79
61900	Professional Services	81,261.64	470,000.00	388,738.36
61910	Legal Services	26,508.84	265,000.00	238,491.16
62510	Advertising	-	20,000.00	20,000.00
62600	Community Events	182.23	2,250.00	2,067.77
62610	Staff Day	-	30,000.00	30,000.00
62620	Recruitment	300.00	625.00	325.00
62700	Education & Training	9,947.33	240,785.00	230,837.67
62800	Travel & Transportation	9,467.45	80,600.00	71,132.55
63000	Dues & Subscriptions	2,904.91	1,100.00	(1,804.91)
65000	Miscellaneous Expenses	187.98	-	(187.98)
Total Supplies & Services		319,255.63	1,311,717.00	992,461.37
Total Human Resources-250		778,851.63	2,724,857.00	1,946,005.37

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**HR-Work Insurance - 251****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51700	Separation Pay	215,898.51	450,000.00	234,101.49
Total Salaries		215,898.51	450,000.00	234,101.49
Benefits				
55200	Group Insurance	29,535.68	205,200.00	175,664.32
55300	Workers' Comp. Payments	-	271,544.00	271,544.00
55500	Unemployment Insurance	-	75,000.00	75,000.00
Total Benefits		29,535.68	551,744.00	522,208.32
Supplies & Services				
Total Supplies & Services		-	-	-
Total HR-Work Insurance-251		245,434.19	1,001,744.00	756,309.81

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100
Information Technology - 260
From 09/27/2022 through 10/23/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	427,826.32	1,553,577.00	1,125,750.68
51300	Overtime Pay	2,634.06	25,000.00	22,365.94
51600	Longevity Pay	2,611.35	10,445.00	7,833.65
Total Salaries		433,071.73	1,589,022.00	1,155,950.27
Benefits				
55100	Employees Retirement	124,444.25	462,189.00	337,744.75
55200	Group Insurance	65,059.87	259,692.00	194,632.13
55400	Medicare Coverage Expense	6,104.82	22,678.00	16,573.18
Total Benefits		195,608.94	744,559.00	548,950.06
Supplies & Services				
61110	Operating Supplies	4,863.11	25,000.00	20,136.89
61120	Software & User Licenses	8,356.26	20,000.00	11,643.74
61130	Software Maintenance	446,426.87	707,000.00	260,573.13
61210	Small Equipment	14,935.18	35,000.00	20,064.82
61400	Equipment Repair & Maint.	508,599.31	585,000.00	76,400.69
61410	Contracted Services	9,860.33	30,000.00	20,139.67
61600	Telephone	196,634.74	690,000.00	493,365.26
62700	Education & Training	-	25,000.00	25,000.00
62800	Travel & Transportation	-	10,000.00	10,000.00
65000	Miscellaneous Expenses	33.40	100.00	66.60
Total Supplies & Services		1,189,709.20	2,127,100.00	937,390.80
Total Information Technology-260		1,818,389.87	4,460,681.00	2,642,291.13

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Literacy - 270****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	46,263.73	157,052.00	110,788.27
51200	Salaries - Part Time	22,547.03	63,901.00	41,353.97
Total Salaries		68,810.76	220,953.00	152,142.24
Benefits				
55100	Employees Retirement	15,434.74	52,585.00	37,150.26
55200	Group Insurance	4,330.04	14,752.00	10,421.96
55400	Medicare Coverage Expense	2,022.78	5,944.00	3,921.22
Total Benefits		21,787.56	73,281.00	51,493.44
Supplies & Services				
61100	Office Supplies	113.70	2,000.00	1,886.30
61110	Operating Supplies	36.00	10,000.00	9,964.00
61410	Contracted Services	-	37,175.00	37,175.00
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	162.56	6,000.00	5,837.44
Total Supplies & Services		312.26	60,175.00	59,862.74
Total Literacy Department-270		90,910.58	354,409.00	263,498.42

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100
Branding and Marketing - 280
From 09/27/2022 through 10/23/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	229,428.20	775,496.00	546,067.80
51300	Overtime Pay	181.34	-	(181.34)
51600	Longevity Pay	450.00	1,800.00	1,350.00
Total Salaries		230,059.54	777,296.00	547,236.46
Benefits				
55100	Employees Retirement	66,905.43	230,710.00	163,804.57
55200	Group Insurance	30,929.96	93,474.00	62,544.04
55400	Medicare Coverage Expense	3,284.78	11,271.00	7,986.22
Total Benefits		101,120.17	335,455.00	234,334.83
Supplies & Services				
61110	Operating Supplies	687.39	26,800.00	26,112.61
61120	Software & User Licenses	130,396.54	270,884.00	140,487.46
61210	Small Equipment	-	7,000.00	7,000.00
61400	Equipment Repair & Maint.	1,561.46	15,576.00	14,014.54
61410	Contracted Services	17,518.00	309,700.00	292,182.00
61500	Rental Expenses	-	700.00	700.00
61910	Legal Services	-	10,000.00	10,000.00
62500	Postage	-	200,000.00	200,000.00
62510	Advertising	41,272.92	180,000.00	138,727.08
62600	Community Events	-	10,000.00	10,000.00
62800	Travel & Transportation	60.00	5,700.00	5,640.00
62900	Printing & Reproduction	37,049.24	218,000.00	180,950.76
65000	Miscellaneous Expenses	-	1,500.00	1,500.00
Total Supplies & Services		228,545.55	1,255,860.00	1,027,314.45
Total Branding and Marketing-280		559,725.26	2,368,611.00	1,808,885.74

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100
Access Services - 290
From 09/27/2022 through 10/23/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	153,891.73	536,605.00	382,713.27
51200	Salaries - Part Time	32,129.52	104,212.00	72,082.48
51300	Overtime Pay	-	5,000.00	5,000.00
51600	Longevity Pay	2,252.64	9,048.00	6,795.36
Total Salaries		188,273.89	654,865.00	466,591.11
Benefits				
55100	Employees Retirement	52,979.22	181,498.00	128,518.78
55200	Group Insurance	23,168.29	97,805.00	74,636.71
55400	Medicare Coverage Expense	3,285.02	11,711.00	8,425.98
Total Benefits		79,432.53	291,014.00	211,581.47
Supplies & Services				
61100	Office Supplies	50.27	1,000.00	949.73
61110	Operating Supplies	7,518.72	35,000.00	27,481.28
61130	Software Maintenance	70,523.31	150,000.00	79,476.69
61205	Interlibrary Loan	231.31	1,500.00	1,268.69
61210	Small Equipment	1,845.00	7,500.00	5,655.00
62700	Education & Training	-	2,500.00	2,500.00
62800	Travel & Transportation	-	5,000.00	5,000.00
63000	Dues & Subscriptions	110.00	110.00	-
Total Supplies & Services		80,278.61	202,610.00	122,331.39
Total Access Services Department-290		347,985.03	1,148,489.00	800,503.97

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Collection and Bibliographic Services - 310****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	351,204.74	1,263,278.00	912,073.26
51200	Salaries - Part Time	6,821.26	47,528.00	40,706.74
51600	Longevity Pay	7,227.48	28,910.00	21,682.52
Total Salaries		365,253.48	1,339,716.00	974,462.52
Benefits				
55100	Employees Retirement	106,626.83	375,825.00	269,198.17
55200	Group Insurance	71,412.55	252,189.00	180,776.45
55400	Medicare Coverage Expense	5,490.00	20,905.00	15,415.00
Total Benefits		183,529.38	648,919.00	465,389.62
Supplies & Services				
61110	Operating Supplies	-	1,000.00	1,000.00
61120	Software & User Licenses	-	34,000.00	34,000.00
61200	Book Materials & Supplies	14,398.59	120,409.00	106,010.41
61210	Small Equipment	-	5,000.00	5,000.00
61900	Professional Services	114,280.60	144,250.00	29,969.40
62800	Travel & Transportation	-	5,000.00	5,000.00
81700	Library Books	3,374,479.79	11,353,000.00	7,978,520.21
Total Supplies & Services		3,503,158.98	11,662,659.00	8,159,500.02
Total Collection and Bibliographic Services-310		4,051,941.84	13,651,294.00	9,599,352.16

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Gallery Services - 320****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	34,002.23	119,175.00	85,172.77
	Total Salaries	34,002.23	119,175.00	85,172.77
Benefits				
55100	Employees Retirement	10,115.72	35,454.00	25,338.28
55200	Group Insurance	7,667.99	26,214.00	18,546.01
55400	Medicare Coverage Expense	483.33	1,728.00	1,244.67
	Total Benefits	18,267.04	63,396.00	45,128.96
Supplies & Services				
61110	Operating Supplies	37.63	8,500.00	8,462.37
61120	Software & User Licenses	-	2,000.00	2,000.00
62510	Advertising	40.00	-	(40.00)
62800	Travel & Transportation	15.21	3,500.00	3,484.79
62900	Printing & Reproduction	-	1,500.00	1,500.00
	Total Supplies & Services	92.84	15,500.00	15,407.16
	Total Gallery Services-320	52,362.11	198,071.00	145,708.89

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Programming and Venues - 330****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	435,263.54	1,493,304.00	1,058,040.46
51200	Salaries - Part Time	78,102.81	317,743.00	239,640.19
51300	Overtime Pay	3,446.87	20,000.00	16,553.13
51600	Longevity Pay	4,306.17	15,562.00	11,255.83
Total Salaries		521,119.39	1,846,609.00	1,325,489.61
Benefits				
55100	Employees Retirement	139,370.50	474,315.00	334,944.50
55200	Group Insurance	75,764.09	258,337.00	182,572.91
55400	Medicare Coverage Expense	10,390.37	39,922.00	29,531.63
Total Benefits		225,524.96	772,574.00	547,049.04
Supplies & Services				
61110	Operating Supplies	5,817.58	22,000.00	16,182.42
61120	Software & User Licenses	1,223.68	12,000.00	10,776.32
61210	Small Equipment	11,163.68	64,000.00	52,836.32
61400	Equipment Repair & Maint.	714.50	8,000.00	7,285.50
61410	Contracted Services	77,900.98	409,100.00	331,199.02
61500	Rental Expenses	2,241.00	18,000.00	15,759.00
62700	Education & Training	2,530.00	7,000.00	4,470.00
62800	Travel & Transportation	3,436.14	16,000.00	12,563.86
63000	Dues & Subscriptions	450.00	2,000.00	1,550.00
Total Supplies & Services		105,477.56	558,100.00	452,622.44
Total Programming and Venues Department-330		852,121.91	3,177,283.00	2,325,161.09

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100
Community Engagement - 340
From 09/27/2022 through 10/23/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	64,552.50	234,679.00	170,126.50
51600	Longevity Pay	1,347.21	1,769.00	421.79
Total Salaries		65,899.71	236,448.00	170,548.29
Benefits				
55100	Employees Retirement	18,851.87	69,817.00	50,965.13
55200	Group Insurance	7,127.69	26,459.00	19,331.31
55400	Medicare Coverage Expense	1,298.26	3,429.00	2,130.74
Total Benefits		27,277.82	99,705.00	72,427.18
Supplies & Services				
61110	Operating Supplies	432.76	10,000.00	9,567.24
61120	Software & User Licenses	159.98	23,000.00	22,840.02
61210	Small Equipment	3,613.52	35,000.00	31,386.48
61410	Contracted Services	540.00	100,000.00	99,460.00
62600	Community Events	-	5,000.00	5,000.00
62700	Education & Training	-	4,000.00	4,000.00
62800	Travel & Transportation	2,264.42	10,000.00	7,735.58
62900	Printing & Reproduction	-	3,000.00	3,000.00
63000	Dues & Subscriptions	950.00	2,000.00	1,050.00
Total Supplies & Services		7,960.68	192,000.00	184,039.32
Total Community Engagement-340		101,138.21	528,153.00	427,014.79

**Las Vegas-Clark County Library District
Department Expenditures**

General Fund - 100**Library Operations - 400****From 09/27/2022 through 10/23/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	3,624,130.80	14,298,215.00	10,674,084.20
51200	Salaries - Part Time	1,186,246.07	5,277,660.00	4,091,413.93
51300	Overtime Pay	716.14	-	(716.14)
51600	Longevity Pay	53,644.37	184,708.00	131,063.63
Total Salaries		4,864,737.38	19,760,583.00	14,895,845.62
Benefits				
55100	Employees Retirement	1,118,306.26	4,311,797.00	3,193,490.74
55200	Group Insurance	695,605.99	2,767,639.00	2,072,033.01
55300	Workers' Comp. Payments	361.18	-	(361.18)
55400	Medicare Coverage Expense	138,669.85	602,814.00	464,144.15
Total Benefits		1,952,943.28	7,682,250.00	5,729,306.72
Supplies & Services				
61100	Office Supplies	72,527.76	512,680.00	440,152.24
61205	Interlibrary Loan	-	3,000.00	3,000.00
61500	Rental Expenses	6,468.08	19,404.00	12,935.92
62800	Travel & Transportation	3,140.89	53,450.00	50,309.11
65000	Miscellaneous Expenses	-	5,000.00	5,000.00
Total Supplies & Services		82,136.73	593,534.00	511,397.27
Total Library Operations-400		6,899,817.39	28,036,367.00	21,136,549.61

Final Regular Board of Trustees Meeting- November 10, 2022 - Item VII.- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 9/24/2022 through 10/23/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16262	9/26/2022	10129	Fun Express LLC	Halloween Hamster Magnet Craft Kit - MV	662.49
16263	9/26/2022	10179	Safe and Secure Alarms and Video	WC Alarm Monitoring Burg	54.00
16264	9/26/2022	10604	Johnson Controls Security Solutions LLC	Alarm Monitoring	5,198.01
16265	9/26/2022	1064	Allied Refrigeration Inc.	WC: Mini-Split A/C Unit	2,084.66
16266	9/26/2022	10641	Quench USA, Inc.	Filtered Drinking Water	936.41
16267	9/26/2022	10654	Educational Testing Service (ETS)	Test Fee - August 2022	290.25
16268	9/26/2022	10686	NLS Grounds Management, LLC	Various: Landscape Maintenance	20,393.15
16269	9/26/2022	10834	Brittany Mangelson	Transcribing for 9/8 Board Mtg	285.00
16270	9/26/2022	10877	Findaway World, LLC	Library A/V Materials for FY 2022-2023	395.92
16271	9/26/2022	11677	Kronos SaaS, Inc.	Subscription Services 10/22-09/23	113,490.00
16272	9/26/2022	1201	Best Janitorial Services of Nevada	Extra Janitorial Services: July & Aug 2022	1,274.00
16274	9/26/2022	12045	Eagle Promotions	Add'l Order of Shirts	2,805.00
16275	9/26/2022	1240	Brady Industries of Nevada, LLC	MB - Sanitizer for branches	453.30
16276	9/26/2022	1429	D.C. Thomas	BD Rent Oct 2022	1,617.02
16278	9/26/2022	1457	Demco, Inc.	Pumpkin Spice Latte ScratchSniff - CH	104.44
16279	9/26/2022	1580	Ferguson Enterprises, LLC	RB - Plumbing	60.15
16280	9/26/2022	1757	Ingram Library Services	Order PUR017976	29,222.16
16281	9/26/2022	1837	Johnstone Supply	WM - HVAC Motor	290.21
16282	9/26/2022	2234	Overton Power District #5	Service 08/08/22-09/08/22 MV	545.74
16283	9/26/2022	2307	Progressive Elevator	CC Elevator	697.00
16284	9/26/2022	2362	Refrigeration Supplies Distributor	EV - HVAC	28.22
16285	9/26/2022	2733	Phoenix Fire Protection, LLC	Fire Sprinkler Tests/Insp	780.00
16286	9/26/2022	2798	Brodart Co.	Library Books & Materials for FY 2022-23	9,700.78
16288	9/26/2022	2809	Water District	Service 07/13/22-08/10/22	30,009.98
16289	9/26/2022	2852	Chem-Aqua, Inc.	HVAC Water Treatment	752.15
16290	9/26/2022	2853	Dick Blick	ALVIN PVC MESH BAGS & DB MESH	1,319.05
16291	9/26/2022	2891	AFLAC	Premium September 2022	777.82
16292	9/26/2022	3149	Midwest Tape	Library A/V Materials for FY2022-2023	11,893.98
16293	9/26/2022	3309	Batteries Plus # 327	SC - Disposed of Asstd. Batteries from SC	15.55
16294	9/26/2022	4042	Baker & Taylor, Inc.	Library Books & Materials for FY 2022-23	5,873.99
16295	9/26/2022	4224	DataPLUS Communications	WH-Replace Camera #7	619.76
16296	9/26/2022	4540	Robert Half	Week ending 9/9/2022 R. Walton	4,358.78
16297	9/26/2022	4604	Brodart Library Supplies & Furnishings	Read it read it read it - CH	2,015.31
16298	9/26/2022	4649	H & E Equipment Services Inc.	Lift #2: Repair - Leaking Fluid	385.68
16299	9/26/2022	5001	UniFirst Corporation	FAC Uniform Rental	128.10
16300	9/26/2022	5130	OverDrive Inc.	LSTA ARP - Digital Collection Dev	11,245.69
16301	9/26/2022	5769	The Penworthy Company	Materials for FY 22-23	7,190.98
16302	9/26/2022	7419	EDS Electronics Inc.	SW Fire Alarm Tests/Insp	330.00
16303	9/26/2022	7655	Gill's Printing and Color Graphics	1,000 - FLYER (BI-LINGUAL KINDERGARTEN)	300.00
16304	9/26/2022	7943	Communication Electronic Systems Inc	Burglar/Fire Alarm Monitoring	130.00
16305	9/26/2022	8122	Staples Advantage Dept LA	Hammermill laser case - MKT	579.67
16306	9/26/2022	8437	Super Cleaners	Super Cleaners - Table Cloths	180.00
16307	9/26/2022	8557	Guaranteed Pest Solutions LLC	Bed Bug Inspections - CC	168.75
16308	9/26/2022	8575	Intermountain Lock and Security Supply	EN - Exit Sense Bar for Door	216.80
16309	9/26/2022	8593	American Sign Language Communication	Interpreting Services for WC on 9/10/22	180.00
16310	9/26/2022	9074	Statewide Fire Protection - Western States	Fire Sprinkler Tests/Insp	175.00
16311	9/26/2022	9101	O'Reilly Auto Parts	Courier - Pistol Oiler	15.99
16312	9/26/2022	9191	Canon Solutions America, Inc.	Monthly Maint 06/28/22-07/27/22 -	2,485.61
16313	9/26/2022	9287	Otis Elevator Company	WM Elevator	849.70
16314	9/26/2022	9383	Office Plus	Crtgd.clr laserjet - SW	2,685.80
16316	9/26/2022	9612	MakerBot	MakerBot METHOD Filament	1,836.24
16317	9/26/2022	9617	Ashlan Concrete Cutting	RB: Sidewalk Repair near Staff Entrance	1,850.00
16318	9/26/2022	9758	ConvergeOne, Inc.	For Sierra Servers, DMZ, and second uplinks	558.90
16319	9/26/2022	9827	Vision Sign Inc.	Sign Maintenance	210.00
16320	9/26/2022	9907	Principal Life Insurance Company	Premium October 2022	25,110.77
16321	10/3/2022	10017	CDA Media Relations	Sept. '22 Ad Black Image	2,000.00
16322	10/3/2022	10129	Fun Express LLC	Whale Bubble Machine - CH	820.06
16323	10/3/2022	10144	CFRA	RB: Outlook 11/11/22-11/10/23	227.59
16324	10/3/2022	10161	MLAM, Inc.	Sol e Mar Concerts- WC MQ RB Sep 2022	5,500.00
16325	10/3/2022	1064	Allied Refrigeration Inc.	CC - HVAC (12) 5/8 x 3/4 Insulations	33.00
16326	10/3/2022	10834	Brittany Mangelson	F&A Mtg 9-20-22	140.50
16327	10/3/2022	10927	CenturyLink	Service Sept 2022	298.52
16328	10/3/2022	11137	Vital Records Control	August Monthly Invoice Revised	159.63
16329	10/3/2022	11724	Greenberg Traurig, LLP	Legal services rendered from 03/31/22	650.00
16330	10/3/2022	11791	Cristian Echeverria	EV HCA Instructor 9/24/22	200.00
16332	10/3/2022	12045	Eagle Promotions	I Love My Library Shirts	8,693.50
16334	10/3/2022	1535	El Mundo	Sept purchasing ad	80.00
16335	10/3/2022	1580	Ferguson Enterprises, LLC	SC - Plumbing Replaced Faucet	468.99
16336	10/3/2022	1627	Cengage Learning, Inc.	Databases & large print for FY 22/23	25,645.56
16337	10/3/2022	1647	Global Equipment Company Inc.	Steel Mobile Workstation cart w/slideout	398.06
16338	10/3/2022	1742	Ideal Supply Company Inc.	CC - HVAC Repair Chiller	123.29
16339	10/3/2022	1757	Ingram Library Services	Order PUR017976	24,995.45
16340	10/3/2022	1897	Lakeshore Learning Materials	Let's Go Shopping! Cash Register - RB	468.25
16341	10/3/2022	2152	Nedco Supply	CC - Electrical (5) Duplex Cover	389.00
16342	10/3/2022	2767	World Book, Inc.	Order PUR018991	17,732.25
16343	10/3/2022	2798	Brodart Co.	Library Books & Materials for FY 2022-23	4,660.49
16344	10/3/2022	2853	Dick Blick	White BLK Acrylic 64 oz - PVS/SM	113.12
16345	10/3/2022	3020	Discount School Supply	CLEAR EASY BINS - CH	315.98
16346	10/3/2022	3149	Midwest Tape	Library A/V Materials for FY2022-2023	43,233.97
16347	10/3/2022	3770	Cox Communications of Las Vegas	Service Sept 2022	30,937.40
16348	10/3/2022	4042	Baker & Taylor, Inc.	Library Books & Materials for FY 2022-23	7,460.47
16349	10/3/2022	4540	Robert Half	Weekend 9/16/2022 R. Walton	3,235.54
16350	10/3/2022	4604	Brodart Library Supplies & Furnishings	Supplies for FY 22-23	1,030.14
16351	10/3/2022	4676	Color Reflections	Giant library Cards	666.35
16352	10/3/2022	5001	UniFirst Corporation	FAC Uniform Rental	277.67
16353	10/3/2022	5540	Faronics Technologies USA Inc	DF Enterprise maint. exp 12/20/25	33,596.10
16354	10/3/2022	6253	Karen E. Whisenhunt	Replacement Radios/Batteries/Antennas	2,863.00
16355	10/3/2022	6664	Sky High Marketing, Inc.	Summer Challenge - shirts	4,851.00

Final Regular Board of Trustees Meeting- November 10, 2022 - Item VII.- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 9/24/2022 through 10/23/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16356	10/3/2022	8122	Staples Advantage Dept LA	Astro 8.5x11 bright - SW	738.17
16357	10/3/2022	9383	Office Plus	Toner,lp/p2035/p2055,bk - HR	79.99
16358	10/3/2022	9431	B&H Photo-Video	Pearstone HDA-806 HDMI cable 6'	3,304.29
16359	10/3/2022	9875	Serenic Software, Inc.	Annual renewal 12/22-12/23	29,580.00
16360	10/11/2022	10184	City of Mesquite Athletics & Leisure Services Dept	MQLC Landscape Maintenance	800.00
16361	10/11/2022	10212	Virgin Valley Water District	Service - 08/20/2022-09/20/2022	819.93
16362	10/11/2022	10686	NLS Grounds Management, LLC	Various: Landscape Maintenance	20,393.15
16363	10/11/2022	11686	Reliable Pump & Motor	Sump Pump	550.00
16364	10/11/2022	1180	Baron Pest Solutions, Inc.	LA Pest Control	47.00
16365	10/11/2022	1201	Best Janitorial Services of Nevada	Various: Janitorial	143,598.10
16366	10/11/2022	1240	Brady Industries of Nevada, LLC	MB - Consumables Towel Fold-Up's & Deodorizers	471.30
16367	10/11/2022	1535	El Mundo	August 2022 purchasing ad	80.00
16368	10/11/2022	1580	Ferguson Enterprises, LLC	#42 - Plumbing Parts	555.06
16369	10/11/2022	1640	Gerald M. Welt, Chartered	Legal Services September 2022	4,950.00
16370	10/11/2022	1742	Ideal Supply Company Inc.	SC - Replace Urinal Cartridges	625.00
16371	10/11/2022	1757	Ingram Library Services	Order PUR017976	5,922.71
16372	10/11/2022	2152	Nedco Supply	All Bldgs - Stock: LED Lighting	4,948.25
16373	10/11/2022	2169	Nevada Illumination	WC: Service Call - Parking Lot Lights	195.50
16374	10/11/2022	2234	Overton Power District #5	service 08/22/2022-09/22/2022 MC	286.93
16375	10/11/2022	2567	Teamsters Local Union #14	Union Dues - October 2022	8,833.00
16376	10/11/2022	2698	Virgin Valley Disposal	Service ended 09/30/2022	128.18
16377	10/11/2022	2702	Grainger, Inc.	MB - 6 (50 PK) Disposable Neoprene Gloves	145.80
16378	10/11/2022	2733	Phoenix Fire Protection, LLC	Fire Sprinkler Tests/Insp	650.00
16379	10/11/2022	2822	City of Mesquite Sanitation	service - Oct-Dec 2022	570.97
16380	10/11/2022	3324	Rio Virgin Telephone Co.	Service 10/01/2022-10/31/2022	456.00
16381	10/11/2022	3435	Ace Fire Systems, Inc.	Fire Sprinkler Tests/Insp's & Fire Alarm Monitoring	555.00
16382	10/11/2022	3770	Cox Communications of Las Vegas	Service - 09.22.2022 - 10.21.22	95.30
16383	10/11/2022	4540	Robert Half	Mark Campbell w/e 9/30/22	2,608.80
16384	10/11/2022	4649	H & E Equipment Services Inc.	SM: Rental - Articulated Boom Lift (QJ)	720.40
16385	10/11/2022	5001	UniFirst Corporation	FAC Uniform Rental	128.10
16386	10/11/2022	5244	A&B Printing & Mailing	Starsburg Parable Card	1,360.52
16387	10/11/2022	7687	United Lock and Security, Inc.	Lock/Key Services & Camera/DVR Repairs	1,008.22
16388	10/11/2022	8122	Staples Advantage Dept LA	Art Kraft paper - EN	3,976.22
16389	10/11/2022	8557	Guaranteed Pest Solutions LLC	Bed Bug Inspections - CC	337.50
16390	10/11/2022	8575	Intermountain Lock and Security Supply	SM - Replaced Door Handle Cover	45.00
16391	10/11/2022	9074	Statewide Fire Protection - Western States	Fire Sprinkler Tests/Insp	250.00
16392	10/11/2022	9383	Office Plus	CRTDG, LRS, CYN 22k	811.98
16393	10/11/2022	9631	Elliott's Sewer & Drain	Plumbing Repairs - SU	515.50
16394	10/11/2022	9827	Vision Sign Inc.	SC: Monument Repairs	2,582.35
16395	10/17/2022	10017	CDA Media Relations	Oct purchasing ad	350.00
16397	10/17/2022	10162	CenturyLink	Service October 2022	136.90
16398	10/17/2022	10228	Sterling Volunteers	Order PUR019169	174.50
16400	10/17/2022	10535	Johnson Controls Fire Protection LP	EN Fire Alarm Tests/Insp	159.50
16402	10/17/2022	10802	Verdek LLC	ChargePoint Assure for the CT-4000 (4 Year)	757.00
16403	10/17/2022	10877	Findaway World, LLC	Library A/V Materials for FY 2022-2023	4,025.76
16404	10/17/2022	11626	Jay Atwood	Plano tuning and maintenance - SM	300.00
16405	10/17/2022	11693	Richard James Cisneros	LV Classica Music - Concert Series at WH	700.00
16406	10/17/2022	11724	Greenberg Traurig, LLP	Legal Services rendered for Sept 2022	2,368.00
16407	10/17/2022	11917	Red 7 Communications LLC	News 3 (NBC) live TV segment on Sept. 19	1,215.00
16408	10/17/2022	11941	Brink's, Incorporated	Armored Transportation 10/01/2022 to 10/31/2022	3,931.33
16409	10/17/2022	12130	PDQ Gill's Printing Evolved	Business Cards	821.16
16411	10/17/2022	1580	Ferguson Enterprises, LLC	#59 - Plumbing Parts	810.85
16412	10/17/2022	1620	Full Compass Systems Ltd	Order PUR018332	770.13
16413	10/17/2022	1757	Ingram Library Services	Order PUR017976	18,979.29
16414	10/17/2022	1837	Johnstone Supply	WV - HVAC - Refrigerant/Pump Oil/Cartridge	269.47
16415	10/17/2022	2098	Moapa Valley Water District	service 09/08/2022 to 10/06/2022	206.91
16416	10/17/2022	2169	Nevada Illumination	RB: Replace light near H/C parking stalls	169.00
16417	10/17/2022	2215	OCLC Inc.	Cataloging/Metashare sub IFM dbts FY23	352.20
16418	10/17/2022	2234	Overton Power District #5	service 09/01/22-10/01/22	2,487.61
16419	10/17/2022	2702	Grainger, Inc.	Stock - Filter Cartridge & Padlocks	724.12
16420	10/17/2022	2798	Brodart Co.	Library Books & Materials for FY 2022-23	55,868.95
16421	10/17/2022	2860	Las Vegas Review Journal	RFP 23-06	319.40
16422	10/17/2022	2914	Iron Mountain	service September 2022	510.18
16423	10/17/2022	3020	Discount School Supply	CLEAR EASY BINS - CH	48.90
16424	10/17/2022	3023	Filtration Group IAQ	CC, CH, EV, SW: HVAC Air Filters	2,751.60
16425	10/17/2022	3058	EBSCO Information Services	My Heritage 11/1/22-10/31/23	36,969.00
16426	10/17/2022	3149	Midwest Tape	Library A/V Materials for FY2022-2023	10,080.57
16427	10/17/2022	3355	Teamsters Security Fund S. Nevada	October 2022	401,886.14
16428	10/17/2022	3435	Ace Fire Systems, Inc.	WV: Service Call - FACP Trouble Code	342.00
16429	10/17/2022	4517	Fingerprint Pros, Inc.	Pre Screening Fingerprint background check	826.00
16430	10/17/2022	4522	Quest Diagnostics	pre-employment drug tests	529.90
16431	10/17/2022	4540	Robert Half	M Campbell w.e 10/7/22	2,560.00
16432	10/17/2022	4604	Brodart Library Supplies & Furnishings	Welded Single-Sided Steel Mini grn - WM	2,449.87
16433	10/17/2022	4676	Color Reflections	New Board of Trustee Signs	1,453.00
16434	10/17/2022	4723	Purvis Industries - Las Vegas NV	WV - HVAC	66.48
16435	10/17/2022	4897	Public Employees Benefits Program State of NV	Acct #750 Ins. Premium - October 2022	7,383.92
16436	10/17/2022	5001	UniFirst Corporation	FAC Uniform Rental	242.78
16437	10/17/2022	5540	Faronics Technologies USA Inc	DF Enterprise Maintenance, Exp: 12/21/25-Ref: PUR018987	18,105.00
16438	10/17/2022	5718	Tangerine Office Machines	Open PO for Printer Support Services FY23	1,507.80
16439	10/17/2022	6055	WebTrends, Inc. #774504	For Webtrends Maintenance-Ends: 12/1/23	3,138.51
16440	10/17/2022	6646	Aqua Serv Engineers, Inc.	HVAC Water Treatment	4,343.49
16441	10/17/2022	7188	Innovative Interfaces, Inc.	Innovative & Skyriver records FY2023	2,797.50
16442	10/17/2022	7671	Rentokil	Pest Control	2,826.00
16443	10/17/2022	7943	Communication Electronic Systems Inc	EV: Service Call - Install FACP Batteries	396.00
16444	10/17/2022	8010	Allied Universal Security Services	Special Events - 08/19/22-09/01/22	3,175.60
16445	10/17/2022	8155	Las Vegas Clark County Librar Dist Foundation	Foundation Bookstore Sales - Sept 2022	16,571.13
16446	10/17/2022	8235	ZOHO Corporation	Annual Subscription for AD Manager Plus, End: 10/30/23	795.00
16447	10/17/2022	8557	Guaranteed Pest Solutions LLC	Bed Bug Inspections - CC	308.75

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Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 9/24/2022 through 10/23/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16448	10/17/2022	8593	American Sign Language Communication	Interpreting Services at SW on 9/21/22	180.00
16449	10/17/2022	9101	O'Reilly Auto Parts	#48 - Tools Tap & Die Set	342.28
16450	10/17/2022	9383	Office Plus	CRTDG, LSR BK, HP 37A LA	5,355.37
16451	10/17/2022	9454	Apple Inc.	Order PUR018756	380.00
16452	10/17/2022	9648	Bailey Kennedy, LLP	Legal Correspondence for New WV Library	4,600.00
16453	10/17/2022	9758	ConvergeOne, Inc.	Support for Cisco Equipment, End: 08/31/2023	32,513.60
16455	10/14/2022	12054	Amazon Capital Services, Inc.	Amazon 091522	23,101.13
91491	9/29/2022	10534	Nevada Chamber Orchestra	Celebrating Famous Jewish - Sept 2022	500.00
91492	9/29/2022	10561	Ibrahima Ba	Two Live Performances RB 9/3 & SW 9/24	1,400.00
91493	9/29/2022	10872	Radioactive Productions	Post Production Edit	1,500.00
91494	9/29/2022	11733	Anthony Avellaneda	EV HCA Instructor @ EV 9/24/22	200.00
91495	9/29/2022	11734	Christian Ramos Martinez	EV HCA Instructor 9/17/22	1,000.00
91496	9/29/2022	11801	Jeffrey Scott Trower	SM Drum Circles 9/24/22	450.00
91497	9/29/2022	11874	Brushwood Creations	Woodworking at WH	600.00
91498	9/29/2022	11916	GB Auto Service, Inc.	#24 - LOF & Oil Filter	131.95
91499	9/29/2022	12049	Nehmen Kodner	Graphic Design Fliers	765.00
91500	9/29/2022	12130	PDQ Gill's Printing Evolved	6500 Flyers	1,596.62
91501	9/29/2022	12140	Tea Meadow Bennett	PR replacement_09.06.22 - T. Bennett	250.19
91503	9/29/2022	1991	Lowe's Improvement	Operating & Small Equipment	567.27
91504	9/29/2022	2053	Matthew Bender & Co., Inc.	NV STATS SUPPLEMENT PACKAGE & INDEX	7,174.27
91505	9/29/2022	2494	Southwest Gas Corp.	Service 08/17/22-09/15/22 WV	296.16
91506	9/29/2022	2772	Xerox Corporation	July 31 Unconnected Device	364.74
91507	9/29/2022	2837	Republic Services # 620	Regulatory/Compliance 09/01-09/30 WM	6.60
91508	9/29/2022	2838	Verizon Wireless	Service 08/15/22-09/14/22	18,664.49
91509	9/29/2022	4117	Television Monitoring Services, Inc.	KTNV-ABC 9/6 & KBLR 9/2	200.00
91510	9/29/2022	4297	Priority Business Checks	Payroll checks	252.06
91513	10/6/2022	11576	Robertson Industries, Inc.	MQL: Resurfacing of exterior YPL play area	2,382.00
91514	10/6/2022	11589	Greenspun Media Group, LLC	LVW Advertising June '22	4,241.75
91515	10/6/2022	11813	Capitol Door Service	Door Repairs	2,647.06
91516	10/6/2022	11916	GB Auto Service, Inc.	#42 - LOF & Oil Filter	74.57
91517	10/6/2022	12143	Araceli Ramos	Refund "Lost Book" Fee - Book Found and Returned	39.95
91518	10/6/2022	1458	State Collections & Disbursement Unit	Mandated Court Payment	679.60
91519	10/6/2022	1710	Henri Specialties	CH - Janitorial - Soap Dispensers	243.30
91520	10/6/2022	2097	Moapa Valley Telephone Co. Inc.	service 09/26/2022-10/25/2022	299.74
91521	10/6/2022	2175	NV Energy	Service - 08.18.22 - 09.19.22	21,702.83
91522	10/6/2022	2494	Southwest Gas Corp.	Service - 08.25.22-09.23.22	1,106.47
91523	10/6/2022	2838	Verizon Wireless	service 08.21.22-09.20.22	3,162.55
91524	10/6/2022	5026	Nevada State Treasurer	Mandated Court Payment	4.00
91525	10/6/2022	6817	Reliance Connects	service - 10.1.22-10.31.22	622.79
91526	10/6/2022	7740	Gaudin Ford	#58: Replace Catalytic Converter and DPF	3,969.51
91527	10/6/2022	8731	UNUM Life Insurance Co. of America	Premium October 2022	299.40
91528	10/6/2022	9439	D & R Hydrant, Inc.	CH,EN,SW,WV,WM: Ann'l Fire Hydrant Insp's	1,875.00
91529	10/6/2022	9937	AFLAC Premium Holding	Premium September 2022	2,475.74
91530	10/6/2022	9966	The Sherwin-Williams Co.	SM - Touch-Up Painting	812.71
91531	10/6/2022	10930	Business Enterprises of Nevada	MQL Cafe Management	2,040.00
91532	10/13/2022	10735	JoAnn Stores, LLC	Creativebug 12/22-11/23	47,500.00
91533	10/13/2022	10981	WCF National Insurance Company	Workers Comp Renewal 2022	91,958.00
91535	10/13/2022	11715	Michael Klein	LV Classical Guitars at WC 10.09.2022	400.00
91536	10/13/2022	11801	Jeffrey Scott Trower	Community Heartbeat Drum Circle - WH	450.00
91537	10/13/2022	11813	Capitol Door Service	Door Repairs	416.55
91538	10/13/2022	11929	Koff and Associates Inc.	Professional Services month ending 9-30-22	2,120.00
91539	10/13/2022	12043	Paul L. Pinion	WC Oil Painting Classes	225.00
91540	10/13/2022	12055	MarenMusic.com Inc.	WC Confessions of a Showgirl 10.8.22	1,600.00
91543	10/13/2022	12088	Deanna Smit	Sketch Party Program Virtual Guest	150.00
91544	10/13/2022	12093	Premier Board Game Events	SW Game Day Event 10.8.22	390.00
91545	10/13/2022	12126	Albertsons Companies, Inc.	Flu Shots 2022	4,515.00
91546	10/13/2022	12131	GamerVsTailor	One 60 minute Cosplay panel-teen anime fest	95.00
91547	10/13/2022	12136	Katherine Dunn	K-pop Dance contest-teen anime fest	300.00
91548	10/13/2022	12142	Erick Papas	Trivia Gaming at Teen AnimeFest 2022	100.00
91549	10/13/2022	12149	Wayne Ngai	Refund for returned item	15.00
91550	10/13/2022	2159	AT&T SBC	Service - 09/25/2022-10/24/2022	307.89
91551	10/13/2022	2494	Southwest Gas Corp.	service 09/02/2022 - 10/03/2022	45.63
91552	10/13/2022	2673	US Postal Service #323-001 Postage Due Unit	Permit Renewal - BR 323000	275.00
91556	10/13/2022	2837	Republic Services # 620	2 Recycle Containers 3 Cu Yd WM	29,258.62
91561	10/13/2022	3383	Home Depot Credit Services	Operating Cost and Small Equipment	3,309.82
91562	10/13/2022	6301	Cobalt Truck Equipment	#60 & #62: Lift Gate Springs	105.96
91563	10/13/2022	6817	Reliance Connects	MQL & MQLC Alarm Monitoring	134.85
91564	10/13/2022	7740	Gaudin Ford	#56: Leaking Oil	1,282.66
91565	10/13/2022	8192	AT&T	Invoice PI032705	46.80
91566	10/13/2022	9895	National Benefit Services, LLC	NBS September 2022	427.00
91567	10/13/2022	9966	The Sherwin-Williams Co.	CH - Painting BR Mgr Office	90.91
91568	10/20/2022	10231	Janet A. Mikealson-Lenox	Balloon Artists for Family Pride Day 2022	500.00
91569	10/20/2022	10233	Elizabeth Schwartz	Nomination for Kelvin Award	400.00
91570	10/20/2022	10253	Elizabeth Ann Foyt	Board Compensation for 10/13 BOT Mtg	40.00
91571	10/20/2022	10842	Showstopper Entertainment LLC	Empire Trio April '23 Shows	4,000.00
91572	10/20/2022	10881	Cosco Fire Protection, Inc.	EV Fire Sprinkler Tests / Inps	116.00
91573	10/20/2022	10890	Vanessa Portillo	fall fest craft stage 10-1-22	200.00
91574	10/20/2022	10930	Business Enterprises of Nevada	MQL Cafe Management	2,017.00
91575	10/20/2022	11719	Mystic Mona	Fall Fest psychic	600.00
91576	10/20/2022	11739	Kayla R. Santos	Fall Festival 2022	500.00
91577	10/20/2022	11813	Capitol Door Service	Door Repairs	2,007.42
91578	10/20/2022	11911	Be A Lifesaver Foundation, Inc.	CPR First Aid Class at SW 10.16.22	875.00
91579	10/20/2022	11935	Work Institute, LLC	Monthly Maintenance Fee September 2022	1,234.00
91580	10/20/2022	11954	Kaethe Hostetter	Order PUR018866	4,000.00
91581	10/20/2022	11971	Evan Namkung	Fall Fest Chalk Artist	500.00
91582	10/20/2022	12024	Pink Kitty Creative	BiblioBoard Guide	3,450.00
91583	10/20/2022	12049	Nehmen Kodner	Creative Services	75.00
91584	10/20/2022	12060	Queer Kid Creative, LLC	Family Pride Day 2022 Performance	1,500.00

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General Fund - 100
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91585	10/20/2022	12081	Sulecca M. Lomax	Fall Festival Crafter	200.00
91586	10/20/2022	12089	Social CirkISH	Fall fest Jugglers/stilts	800.00
91587	10/20/2022	12107	HintonBurdick Nevada LLC	3rd progress billing FY22	32,000.00
91588	10/20/2022	12111	Sara Anne Quintanar	4 45 minute children's shows for HHM	5,500.00
91589	10/20/2022	12135	Natalie Daniel	Performances for teen AnimeFest	509.00
91590	10/20/2022	12137	Gina Parham	AnimeFest/Family Pride Day 2022 Zine Workshops	1,000.00
91591	10/20/2022	12138	Frankie Castellon	Family Pride Day 2022 Storytime	150.00
91592	10/20/2022	12139	The Asylum Theatre	"Free to Read" BBW program	500.00
91593	10/20/2022	12147	Forge Creations LLC	Anime Concert for Teens on 10/8/22	300.00
91594	10/20/2022	1354	City Of Las Vegas-Sewer Fin & Bus Svcs	service 11.1.22-1.31.23	8,450.51
91595	10/20/2022	2053	Matthew Bender & Co., Inc.	REPLACEMENT VOL 10A for MQ	194.40
91596	10/20/2022	2159	AT&T SBC	Invoice PI032730	103.27
91597	10/20/2022	2175	NV Energy	Service 08.30.22-09.28.22	104,537.11
91598	10/20/2022	2494	Southwest Gas Corp.	service 09/08/2022 - 10/06/2022 EV	381.35
91599	10/20/2022	2861	Jay D. Whipple	MV Pest Control	40.00
91600	10/20/2022	4117	Television Monitoring Services, Inc.	KLAS segment - Summerlin Library	100.00
91601	10/20/2022	8286	Interactive Sciences, Inc	Sponsorship 10/08/22-10/07/2023	2,215.31
91602	10/20/2022	8731	UNUM Life Insurance Co. of America	November 2022	299.40
91604	10/20/2022	9711	Jose L. Melendrez	Board Compensation for 10/13 BOT Mtg	40.00
91605	10/20/2022	9895	National Benefit Services, LLC	Debit Card Fee	36.00
91606	10/20/2022	9945	Texas Life Insurance Company	October 2022	230.05
91607	10/20/2022	9966	The Sherwin-Williams Co.	SV - Drop Box Repaint	69.44
91609	10/21/2022	12144	insightsoftware, LLC	Jet reports maint 12/5/21-12/4/22	1,199.00
91610	10/21/2022	1458	State Collections & Disbursement Unit	Mandated Court Payment	679.60
91611	10/21/2022	5026	Nevada State Treasurer	Mandated Court Payment	4.00
Total 100 - General Fund					1,907,912.51

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Grant Fund - 220
From 9/24/2022 through 10/23/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16300	9/26/2022	5130	OverDrive Inc.	LSTA ARP - Digital Collection Dev	7,914.01
16314	9/26/2022	9383	Office Plus	Crt dg.clr laserjet - SW	484.96
16455	10/14/2022	12054	Amazon Capital Services, Inc.	Amazon 091522	566.58
Total 220 - Grant Fund					8,965.55

Final Regular Board of Trustees Meeting- November 10, 2022 - Item VII.- Library Reports

Las Vegas - Clark County Library District
Check/Voucher Register

Gift Fund - 230

From 9/24/2022 through 10/23/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16262	9/26/2022	10129	Fun Express LLC	Halloween Hamster Magnet Craft Kit - MV	299.89
16331	10/3/2022	11919	Jazz's Office, LLC	Foundation Accounting	90.00
16333	10/3/2022	1457	Demco, Inc.	StickTogether® Explore Poster - WC	141.91
16396	10/17/2022	10129	Fun Express LLC	Fun Express -- Trunk or Treat -- Food	363.93
16399	10/17/2022	10523	Blake Hament	BBTTC instruction	1,400.00
16401	10/17/2022	10746	Santiago Ricoy	EV Tech Instruction	800.00
16454	10/17/2022	9821	Liquid Courage	Tales and Cocktails	1,024.14
16455	10/14/2022	12054	Amazon Capital Services, Inc.	Amazon 091522	1,663.91
Total 230 - Gift Fund					5,783.78

Final Regular Board of Trustees Meeting- November 10, 2022 - Item VII.- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

Capital Projects Fund - 510
From 9/24/2022 through 10/23/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16273	9/26/2022	12018	Classic Body & Paint, Inc.	Fleet Vehicles: Logo Replacement	480.00
16277	9/26/2022	1455	Dell Marketing L.P.	Additional Kace lic. & co-term thru 09/24	9,345.85
16287	9/26/2022	2799	CDW Government Inc,	Office 2021 licenses for District-wide	36,996.00
16315	9/26/2022	9431	B&H Photo-Video	BID 22-10 - Projector Upgrades	14,869.00
16317	9/26/2022	9617	Ashlan Concrete Cutting	RB: Sidewalk Repair near Staff Entrance	7,150.00
16362	10/11/2022	10686	NLS Grounds Management, LLC	Various: Landscape Maintenance	2,240.00
16410	10/17/2022	1455	Dell Marketing L.P.	Annual PC Replacement Project	526,730.00
16452	10/17/2022	9648	Bailey Kennedy, LLP	Legal Correspondence for New WV Library	23,101.00
91511	9/29/2022	7902	MTS IntegraTRAK, Inc.	Ann. Maint., End: 11/30/23	5,906.25
91534	10/13/2022	11009	KME Architects	New WV Building - 2021-0268 WV	44,920.99
91541	10/13/2022	12059	Printed Solid Inc.	Pilot 3D Printing Expansion Project	2,099.97
91542	10/13/2022	12070	Mead Law Group LLP	Review of RFP and Tele-Conference	3,610.50
91587	10/20/2022	12107	HintonBurdick Nevada LLC	3rd progress billing FY22	8,400.00
91603	10/20/2022	8736	Emcor Services Nevada	SC: Chiller Valves & Software Replacements	6,276.00
91608	10/21/2022	12133	Smith & Associates Land Surveying, LLC	WV: Surveying Services - ALTA/NSPS Land Title	5,360.00
Total 510 - Capital Projects Fund					697,485.56
Total - All Funds					2,620,147.40



ITEM VII.A.3.b.

MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director
FROM: John Vino, General Services Director
DATE: October 31, 2022
SUBJECT: General Services Report, November 2022

This report provides an overview of the primary accomplishments, initiatives, and District-Wide activities for the General Services Division for the one-month period of October 2022.

POWERFUL PLACES and POWERFUL PARTNERSHIPS

Acquisition of Enterprise Development Site for the new West Las Vegas Library:

The transfer agreement between the District and the City of Las Vegas for building improvements of the current West Las Vegas Library and the new Enterprise Development Site has been completed. Escrow closed on October 25th and the District received approx. 3.2 million for the sale, as well as the deed transfer for the 5.25 acre site on October 27th.

Architectural Plans:

Work continues on schematic design. Work sessions with the design team and staff were conducted throughout October. The architect is incorporating comments received into the schematic design documents and will be presenting revised drawings to staff at the next work session scheduled for mid-November. It is anticipated that the schematic design phase will be completed by the end of December. A schematic design phase presentation will be made to the Board of Trustees at the January meeting.

Our zoning package was submitted to the City on September 29, 2022. We anticipate attending a Planning Commission review on December, 13th, 2022.

Construction Manager At Risk (CMAR) Selection Process:

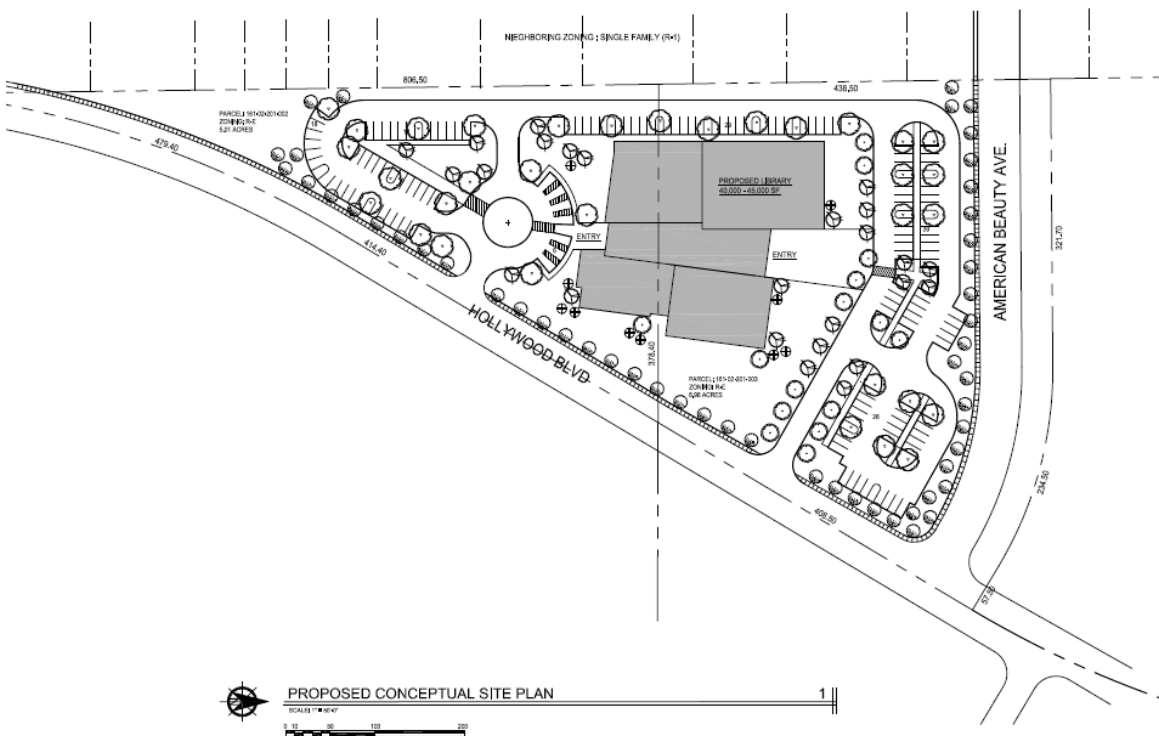
Staff intends to use Construction Manager at Risk (CMAR), as the project delivery method for construction of the new West Las Vegas Library.

A Request for Proposals (RFP) for Construction Manager at Risk (CMAR) services was advertised on October 2nd, the deadline for proposals was October 26th. It is anticipated that a recommendation for contract award will be presented to the Board of Trustees at the December 8th meeting.

Future Development Sites Update:

Eastside Development Site – We are working on a site development plan for submittal to the BLM for a future development site in the eastern part of the valley. The 12-acre development site is located on Hollywood Blvd, just north of East Sahara Avenue, and adjacent to the Hollywood Regional Park.

We have completed a preliminary feasibility survey of the property. Below is a proposed conceptual site plan showing how the District could develop the site for an approx. 40,000 sq. ft. library. The conceptual plan is part of the application requirement, which we hope to have submitted to the BLM by the end of October.

**POWERFUL PLATFORMS****Branding Implementation Signage Bid Package:**

The RFP for the new Branding Implantation Signage bid package closed September 21, 2022 – we received four complete and qualified bids. Unfortunately, the bid packages we received had extensive cost variations for providing the scope of services requested. In addition, each quote had questionable line item costing, with variances of over \$10,000 for the delivery of the same service. These wide-ranging variances make it impossible to ensure the bids are in the best interest of the District. It is our intent to repackage the RFP with more details and clarifications and rebid the project. This process will not delay the intended launch of the new Branding campaign.

POWERFUL PARTNERSHIPS

Anytime Library:

Working with District staff, we have started the planning for the relocation of the Anytime Library Kiosk to the Sunrise Hospital. We are working with Sunrise Hospital to develop a logistic plan for the move, as well as working with BAM to develop a template that would allow the kiosk to receive a promotional wrap.

Safety and Security Update:

General Services provided support to Programming and Venue Services to provide additional Security Guards for approx. 33 special events that occurred through the month of October.

General Services Safety Manager began teaching the Management of Aggressive Behavior (MOAB) to all District PIC's and continues to travel to each branch to conduct Active Shooter training.

General Services continues to supply COVID at-home test kits to all of our branches, for staff as well as patron use. Tests will be distributed as needed until our supply has been depleted. The FDA currently extended the expiration dates of the at-home test kits to August 2023. General Services also has continued the application of enhanced cleaning procedures throughout the District.

ITEM VII.A.3.c.



MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Jeff Serpico, Human Resources Director

DATE: October 31, 2022

SUBJECT: Human Resources (HR) Report, November 2022

Section (1) of this report, *Fiscal Year HR Goals and Objectives (Plays)*, covers activity 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, 2022 to August September 30, 2022 (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 2022-2023**
 - b. Diversity Dashboard - Calendar Year 2021 (Updating)**

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
 - Review of A-Team Analysis/Recommendation(s)
 - February 10, Board of Trustees Meeting - Complete
 - February 18, Special Board of Trustees Meeting - Complete

- Recommendation New A-Team Pay Ranges - Complete
 - Indirect Compensation (Benefits) Survey Results
 - Presentation Board of Trustees Meeting - Complete
 - Indirect Compensation (Benefits) Agenda Item - Increase Tuition Reimbursement rates for 22/23 - June Board of Trustees Meeting - Complete
 - Staff Base Compensation (Direct) Survey Results Summary - September Board of Trustees Meeting - Complete
 - A-Team July 2022 Review (Merit, COLA) - September Board of Trustees Meeting - Complete
 - Koff Staff Pay Grade Assignments Evaluation/New Structure - In-progress
- Staff Employee Wellness survey launched on October 22 and closed on November 5 (Complete)
 - Rank of Interests (Wellness)
 - Stress Management
 - Mental Health
 - Work/Life Balance
 - Financial Wellness
 - Nutrition
 - Wellness Program (On-line Monthly Modules) scheduled to launch March 2022 - Complete (Monitor/Assess)
 - Staff Employee Wellness feedback survey - September 2022 - Complete (Analysis in-process)
 - Financial Wellness - August 2022 (Empower Retirement Ongoing)
 - Work/Life Balance - Reviewing for next year
- **Develop, enhance and maintain intra-organizational communication methods and frequency to enhance employee engagement:**
 - 2022 CY Quarterly Labor Management meetings (scheduled):
 - February 15 - Complete
 - May 26 - Rescheduled June - Complete
 - August 18 - Complete
 - November 3 - Complete
 - Town Hall meeting #3 (Post-Game - Date July 19) - Complete
 - Town Hall meeting # 4 (Half-Time - Date December 6)
 - New Employee Executive Director Roundtable (Quarterly - September 21) - Ongoing
- **Develop and enhance organizational and individual development opportunities:**
 - *Customer Service* training feedback session with A-Team (Complete)
 - *Customer Service* training scheduled to begin in March (WebEx) - Complete (July 22)
 - Apprentice Person-In-Charge (APIC) Training program - Complete (to be offered every 24-months)
 - New Leader Onboarding (NLO) program - In development

- **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
 - Survey Providers First Screening
 - Pulsely - Complete
 - McBassi - Complete
 - WorkTango - Complete
 - Culture Amp - Complete
 - Survey Providers Second Screening (DEIA Committee)
 - Work Tango - Complete
 - Culture Amp - Complete
 - Survey Provider final review (A-Team) - Complete (Work Tango selected) - Complete
 - Survey Contract & Work/Communication Plan - Contract Signed Review - (Targeting Spring Survey)
 - Outreach sub-groups established
 - Action Plan (Hispanic outreach) - In-process
 - Survey sub-group (established)
 - Planning meetings being scheduled - In-process
- **Exit Interviews (Update November Inquiry)**
 - Current State - UKG system does not have field defined for "*Separation Reason*" and live interviews conducted only if requested
 - Action Items:
 - Define and implement "*Separation Reason*" field in UKG (Complete)
 - Engage 3rd party (Work Institute) as Exit Interview service (interviews and reporting) for all voluntary separations (Complete)
 - Target Go-Live March - Complete
 - Initial Results to Board - Complete (May 22)
 - Monthly Results - Monitor/Assess - Ongoing

2. Transactional Activity and Key Metrics:

- (a) Human Resources Dashboard 2022 - 2023
- (b) Diversity Dashboard (Q1 attached, Q2 revision due to implementation of UKG System)

11/2/2022

LVCCCLD HR DASHBOARD

FY2022-2023

LVCCCLD		FY 2022-2023 HUMAN RESOURCES DASHBOARD															
		Quarter 1 of FY 2022-2023			Quarter 2 of FY 2022-2023			Quarter 3 of FY 2022-2023			Quarter 4 of FY 2022-2023			FY Running Total	FY Monthly	Prior FY Monthly	Monthly Average
		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	(RT) TOTAL FY 2022-2023	Average FY 2022-2023	Average FY 2021-2022	
Metric																	
A	Total Employees (Headcount)	651	645	638									NA	644.67	618.25	642.36	A
B	Full-Time Employees 60 hours or more (Headcount)	333	335	338									NA	335.33	323.75	309.64	B
C	Part-Time Employees 59 hours or less (Headcount)	318	310	300									NA	309.33	294.50	332.73	C
D	Full-Time-Equivalent (FTE-District)	NA	NA	NA									NA	NA	NA	NA	D
E	Average Years of Service (District)	10.1	10.0	10.0									NA	10.03	10.8	9.59	E
Talent Acquisition & Management																	
F	Open Positions (Budget) = 778	127	133	140									NA	133.33	159.75	136.00	F
G	Positions Posted (Approved to Fill)	14	14	12									NA	13.33	12.67	7.00	G
H	Applications Received	492	900	558									1950	650.00	525.08	507.00	H
I	Interviews Conducted	11	13	17									41	13.67	12.83	5.55	I
J	New Hires	17	11	7									35	11.67	11.42	2.45	J
K	Promotions	7	2	4									13	4.33	5.67	3.73	K
L	Lateral Transfers	1	1	1									3	1.00	1.00	1.10	L
M	Demotions	1	1	0									2	0.67	0.42	0.55	M
N	Employees Successfully Completing Probationary Period	5	6	3									14	4.67	3.67	1.55	N
O	(1) Average Cost Per New Hire	\$36,603.42	\$36,157.23	\$32,749.80									\$105,510	\$35,170	\$38,671	\$10,336	O
Separations & Turnover																	
P	Total Separations from Employment	15	14	13									42	14.00	9.50	10.00	P
Q	Voluntary Separations	15	13	13									41	13.67	8.67	9.45	Q
R	Involuntary Separations	0	1	0									1	0.33	0.83	0.55	R
S	Turnover (Entire District)	2.30%	2.17%	2.04%									6.51%	2.17%	1.54%	1.60%	S
T	Turnover (Without Page Positions)	1.53%	0.62%	1.40%									3.55%	1.18%	0.94%	2.19%	T
U	Annualized Twelve Month Turnover (Entire District)	27.60%	26.85%	26.05%									NA	26.83%	18.72%	26.05%	U
V	Vacancy Rate (Open Positions) / (Total Employees + Open Positions)	16.32%	17.10%	17.99%									NA	17.14%	20.53%	17.49%	V
W	Average Years of Service (Voluntary Separations)	3.1	3.0	6.9									NA	4.3	5.5	10.1	W
X	Average Years of Service (Involuntary Separations)	0	5.4	0.0									NA	1.8	3.5	3.4	X
Training & Talent Development																	
Y	Employee Attending New Hire Orientation	17	9	8									34	11.33	11.50	2.45	Y
Z	Total Employee Training Encounters	214	36	32									282	94.00	97.33	92.73	Z
AA	Virtual	4	4	19									27	9.00	49.75	81.82	AA
BB	Live On-Site	199	18	10									227	75.67	42.83	7.09	BB
CC	External Conferences	11	14	3									28	9.33	6.00	3.82	CC
DD	Total Training Cost	\$12,659	\$6,118	\$3,988									\$22,765	\$7,588	\$5,337	\$5,031	DD
EE	Total Tuition Reimbursements	\$0.00	\$952.00	\$0									\$952	\$317	\$1,417	\$3,193	EE
FF	Undergraduate	\$0.00	\$0.00	\$0.00									\$0	\$0	\$284	\$652	FF
GG	Graduate	\$0.00	\$952.00	\$0									\$952	\$317	\$1,132	\$2,541	GG
HH	(2) Annual Required Compliance Training Completion	90.8%	89.00%	93.50%									NA	91.10%	95.28%	NA	HH
Benefits & Wellness																	
II	Staff Utilizing FMLA or Unpaid Authorized Leave > 4 weeks	0	0	0									NA	0.00	1.58	5.00	II
JJ	Total Leave Hours Utilized	0.00	0.00	0.00									0.00	0.00	115.00	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)

Rescale = Yellow

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

* Annual

Final Regular Board of Trustees Meeting- November 10, 2022 - Item VII.- Library Reports

NOTES:

LEO-4 Instruction Booklet - Race and Eth transition 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 (HHR)

LVCLD Diversity Dashboard 2021
(Quarter 2)

A	**Race and Ethnicity Identification	**Clark County (CC)	*All District	%	Variance CC	**Without Page	%	Variance CC					
1	Hispanic or Latino (b)	31.60%	143	22.99%	-8.61%	97	19.96%	-11.64%					
2	White (Not Hispanic or Latino) (41.7%) white alone (a)	41.70%	305	49.04%	7.34%	250	51.44%	9.74%					
3	Black or African American (Not Hispanic or Latino) (a)	13.10%	66	10.61%	-2.49%	58	11.93%	-1.17%					
4	Native Hawaiian or Pacific Islander (Not Hispanic or Latino) (a)	0.90%	11	1.77%	0.87%	9	1.85%	0.95%					
5	Asian (Not Hispanic or Latino) (a)	10.40%	74	11.90%	1.50%	53	10.91%	0.51%					
6	Native American or Alaska Native (Not Hispanic or Latino) (a)	1.20%	3	0.48%	-0.72%	3	0.62%	-0.58%					
7	Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)	4.90%	20	3.22%	-1.68%	16	3.29%	-1.61%					
	(2-6) Overlap 3 or more	103.80%	622	100.00%		486	100.00%						
B	**Sex / Gender Identification	**Clark County (CC)	*All District	%	Variance CC	**Without Page	%	Variance CC					
1	Female	50.10%	423	68.01%	17.91%	318	65.43%	15.33%					
2	Male	49.90%	199	31.99%	-17.91%	168	34.57%	-15.33%					
3	Non Identifying	0.00%	0	0.00%	0.00%	0	0.00%	0.00%					
		100.00%	622	100.00%		486	100.00%						
C	Job Categories (EEO-4)	1 Hispanic or Latino	2 White (Not Hispanic or Latino) (41.7%) white only	3 Black or African American (Not Hispanic or Latino)	4 Native Hawaiian or Pacific Islander (Not Hispanic or Latino)	5 Asian (Not Hispanic or Latino)	6 Native American or Alaska Native (Not Hispanic or Latino)	7 Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)	Total				
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)	101	137	26	4	36	3	10	317				
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	153	316	69	10	78	4	20	650				
D	Job Categories (EEO-4)	1 Hispanic or Latino	2 White (Not Hispanic or Latino) (41.7%) white only	3 Black or African American (Not Hispanic or Latino)	4 Native Hawaiian or Pacific Islander (Not Hispanic or Latino)	5 Asian (Not Hispanic or Latino)	6 Native American or Alaska Native (Not Hispanic or Latino)	7 Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)	Job Class Count	Job Class % of all Positions	Gender	Count	%
1.0	Officials and Administrators	8	47	17	0	8	0	2	82	12.62%	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	11.08%	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	7.69%	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	17.08%	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	46.31%	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	-1.37%	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	0.31%	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	2.46%	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	97.54%	Gender	Count	%



ITEM IX.A.1.

AGENDA ITEM

NOVEMBER 10, 2022 MEETING OF THE BOARD OF TRUSTEES

Agenda Item# IX.A.1.:

Possible Board discussion regarding the change of the June 2023 Board of Trustees Meeting date.

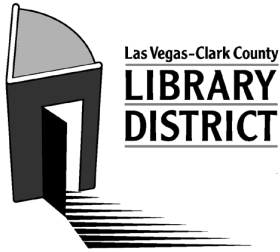
Background:

At the September 8 Board of Trustees Meeting, the 2023 Board of Trustees Meeting Schedule was presented to the Board. The June 2023 meeting was scheduled for June 8, 2023. The new proposed date is June 1, 2023.

Recommended Action:

No action required for this item.

ITEM IX.A.2.



AGENDA ITEM

NOVEMBER 10, 2022 MEETING OF THE BOARD OF TRUSTEES

Agenda Item #IX.A.2.:

Discussion and possible Board action regarding the Finance and Audit Committee's recommendation to accept the audit performed by HintonBurdick, CPAs and Advisors for the Fiscal Year 2021-2022.

Background:

At the February 10, 2022 meeting of the Board of Trustees, the Board authorized staff to appoint HintonBurdick, CPAs and Advisors for auditing services for the fiscal year ending June 30, 2022.

The draft of the audit and compliance report was presented to the Finance and Audit Committee on Monday, November 7, 2022.

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 accept the 2021-2022 Audit Report as presented by HintonBurdick, CPAs and Advisors, and to incorporate the Opinion Letter into the official minutes of the Board of Trustees' November 10, 2022 meeting.



Las Vegas-Clark County Library District Fiscal Year 2022 Audit Presentation

Presented November 10, 2022
By HintonBurdick CPAs & Advisors

HintonBurdick.com

Financial Audit

- “Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, ... Misstatements are considered material if there is a substantial likelihood that, individually, or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.”
- We conducted our audit in accordance with
 - auditing standards generally accepted in the United States of America
 - and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States



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2

Financial Audit

- Internal Controls
 - Understanding
 - Operating effectiveness
- Financial Statements
 - Testing
 - Confirmations
 - Supporting Documentation
 - Analytics
- Findings
 - Communicated to management and to those charged with governance.
 - Material weaknesses and significant deficiencies
 - Other items



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▶ 3

Audit Reports

- **Independent Auditors Report (pg. 7-9).**
 - Unmodified or “clean opinion”
- **Report on Compliance and on Internal Control over Financial Reporting (pg. 59-60).**
 - Any material weaknesses and significant deficiencies noted during the audit are listed in this report. No findings for fiscal year 2022.
- **Single Audit Report on Compliance for Major Programs (pg. 81-83).**
 - Unmodified or “clean opinion”



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▶ 4

Government Wide Financial Highlights

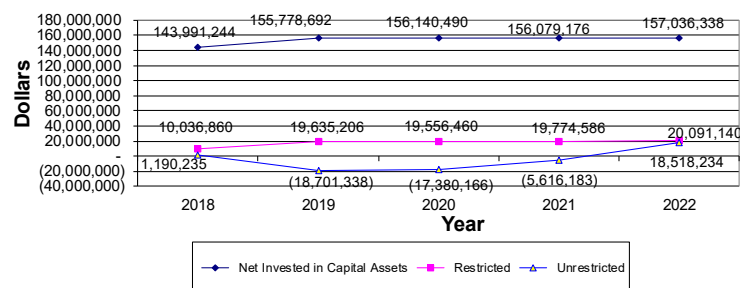
- Total net position (equity) was \$195,645,712 at June 30, 2022, (pg. 19).
- Total net position increased by \$25,408,133 (pg. 20).
 - Unrestricted net position increased by \$24,134,417 from a deficit of \$5,616,183 to a positive balance of \$18,518,234.
- Classification of Net Position
 - Net invested in Capital Assets \$157,036,338
 - Restricted \$20,091,140
 - Unrestricted \$18,518,234
- Over time, increases or decreases in net position are an indicator of whether the financial health of the District is improving or deteriorating.



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**LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
NET POSITION TREND**

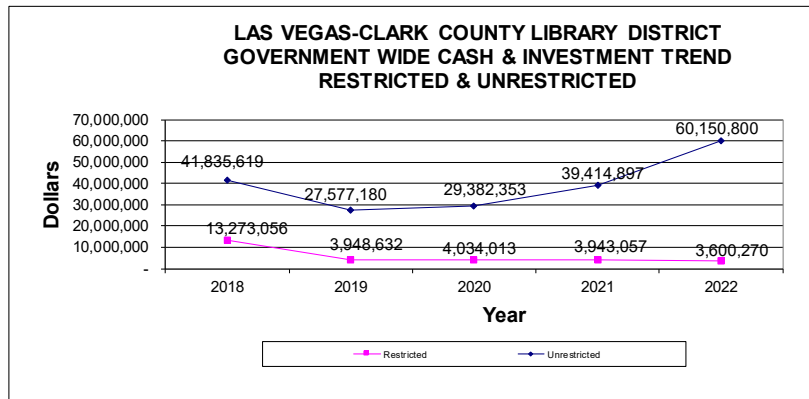


The District has had significant net position balances for each of the last five years. While there was a significant deficit in unrestricted net position beginning in fiscal year 2019, the deficit has reduced each year and switched back to a positive balance in fiscal year 2022.



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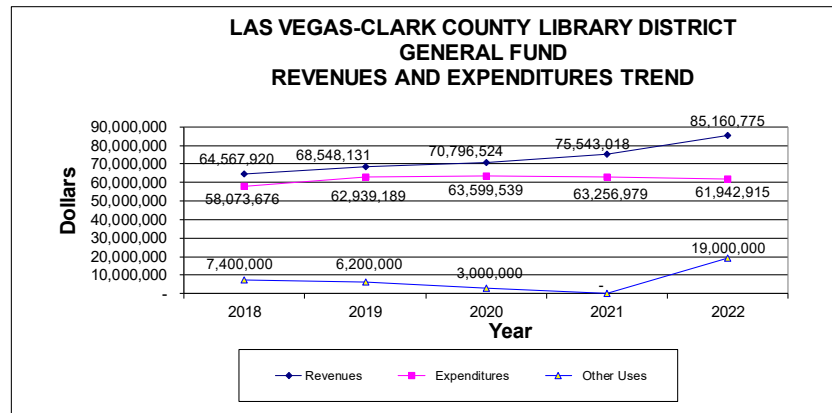


Cash took a decrease in fiscal year 2019, but amounts have been increasing since.



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7

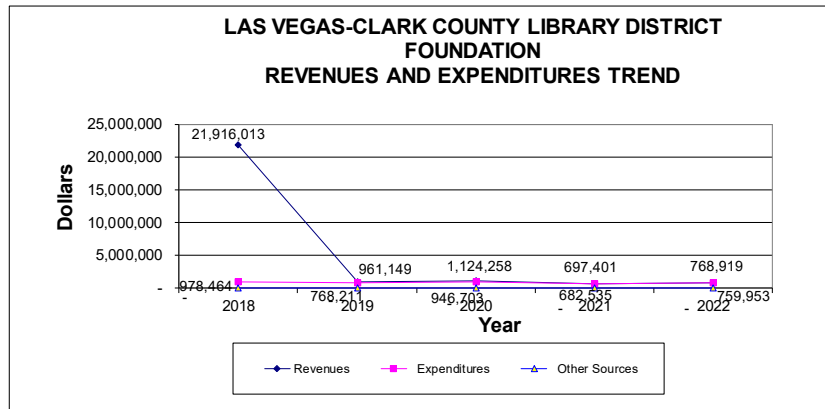


The General fund is normally expected to break even over time. The District's General fund has reported excess revenues over expenditures for the last five fiscal years. It is also the primary funding source for the Capital Projects Fund, so net income to build resources to address needed expenses related to new or to aging property plants and equipment is reasonable.



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8

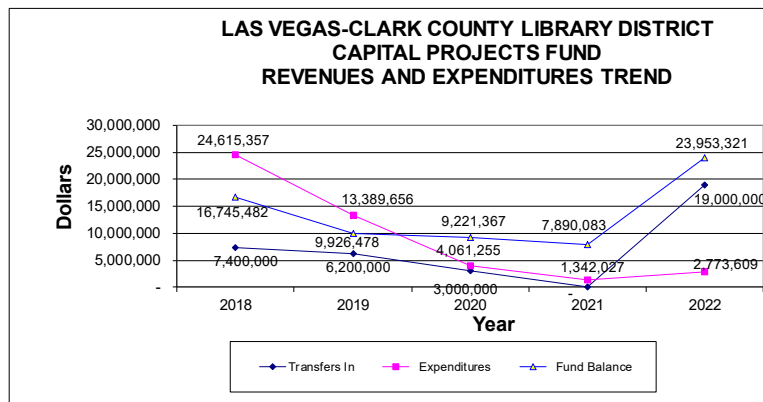


The Foundation accumulates and provides resources to the District. Significant revenues were recognized in Fiscal year 2018 related to New Market Tax Credits activity, and activity has been much more consistent in the following four years.



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9



Funding for the Capital Projects Fund comes primarily as transfers in from the General Fund. As new capital assets are built or acquired there are significant expenditures, so a buildup of resources over time is expected. Large expenditures in one or a few years followed by year's of relatively low expenditures is also common in a capital projects fund.



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10

Questions?

Please contact:

- R. McKay Hall
 - Phone: 888-566-1277 x 272
 - Email: mhall@hintonburdick.com
- or
- Crimson Singleton
 - Phone: 888-566-1277 x 449
 - Email: csingleton@hintonburdick.com



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11

Thank You!

- Thank you for the opportunity to work with the District.
- An audit can take additional time and effort above and beyond the normal work load, and we want to thank all those who assisted us with this year's audit.



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12

Draft 10/27/2022

October 14, 2022

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

We have audited the financial statements of the Las Vegas-Clark County Library District (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated October 14, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 2, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

There were no findings regarding material noncompliance, and other matters noted during our audit. If there were they would be provided in the schedule of findings and questioned costs.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As described in Note 1 to the basic financial statements, the District changed accounting policies related to the application of lease accounting and financial reporting requirements by adopting GASB Statement No. 87, *Leases*, in fiscal year 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1)

Draft 10/27/2022

the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of depreciation expense is based on the assigned depreciation lives. We evaluated key factors and assumptions used to develop the depreciation lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of accrued compensated absences is based on pay rates at year-end and the number of accrued hours for eligible employees. We evaluated the key factors and assumptions used to develop the compensated absences accrual to determine that it is reasonable in relation to the financial statements taken as a whole.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, management's estimates have been determined on the same basis as they are reported by the Public Employees' Retirement System of Nevada (PERS). The District's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The key factors and assumptions used to develop the valuation and the accrual appear reasonable in relation to the financial statements taken as a whole.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no significant or material misstatements noted in the course of the audit.

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Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditors' Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. There are no unusual circumstances that affect the form and content of the auditors' report.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated October 14, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

We have read the information 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 communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

HintonBurdick, PLLC

Draft 10/27/2022

The Foundation's audit is not completed and adjustments are expected. Therefore, any table, statement and schedule items that are highlighted in green will need to be updated/finalized. In addition, there may be updates/changes to the government-wide financial statements, MD&A and Statistical Section.

Annual Comprehensive Financial Report

**July 1, 2021 - June 30, 2022
Las Vegas, Nevada**

Las Vegas–Clark County

LIBRARY

DISTRICT

TheLibraryDistrict.org

Draft 10/27/2022

Annual Comprehensive Financial Report

Las Vegas - Clark County Library District

July 1, 2021 - June 30, 2022

Las Vegas, Nevada

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

Kelvin Watson, Executive Director
Floresto Cabias, Chief Financial Officer

Draft 10/27/2022

Las Vegas-Clark County Library District

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Las Vegas-Clark County Library District
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Introductory Section

Draft 10/27/2022

Las Vegas-Clark County
LIBRARY
DISTRICT
TheLibraryDistrict.org

November ~~xx~~, 2022

To the Board of Trustees and the Citizens of the City of Las Vegas and Clark County, Nevada:

Nevada Revised Statutes (NRS) 354.624(6) require the Las Vegas-Clark County Library District (the District) to submit, within six months of the close of each fiscal year, a “complete set” of financial statements presented in accordance with accounting principles generally accepted in the United States (GAAP) and audited by a firm of independent certified public accountants in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Pursuant to that requirement, the Annual Comprehensive Financial Report for the District as of and for the year ended June 30, 2022, is hereby submitted.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, District management has established a comprehensive internal control framework that is designed, among other things, both to protect the District's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the District's financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this Annual Comprehensive Financial Report is complete and reliable in all material respects.

The District's basic financial statements were audited by HintonBurdick, PLLC. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's basic financial statements are fairly presented in all material respects in conformity with GAAP. The Independent Auditors' Report on Financial Statements and Supplementary Information is presented as the first component of the financial section of this report. In addition, the 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 *Government Auditing Standards* is presented as the last component of the financial section of this report.

The independent audit of the District's basic financial statements was also designed to meet the more narrowly focused, federally mandated "Single Audit" requirements of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the District's internal controls and compliance with regulatory and other legal requirements, with emphasis on administration of federal awards. The Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in accordance with the Uniform Guidance is presented as the first component of the single audit section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in a specified form called Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors on Financial Statements and Supplementary Information.

Draft 10/27/2022

Profile of the District

The District was created in 1985 by the Nevada State Legislature to form a single taxing entity for the City of Las Vegas (the City) and the Clark County Library District. It replaced the Clark County Library District and has a contractual arrangement with the City to operate the City's libraries. The District serves all persons living in the 7,927 square miles of Clark County (the County) except for those living in the incorporated City of North Las Vegas and those living in areas served by the Henderson and Boulder City Library Districts.

The District is governed by a ten-member Board of Trustees (the Board), with five members appointed by the Clark County Board of Commissioners (the County Commission) and five appointed by the Las Vegas City Council (the City Council), all with staggered four-year terms of office and a two-term limit. There is no potential for the District to provide a financial benefit to, or impose a financial burden on, the City or the County. The Board is an independent policy body that is separate from the County Commission and the City Council. The Board appoints an Executive Director for the District and has exclusive policy and budget authority for the programs, activities and level of services provided by the District. The County serves in a ministerial capacity as the taxing authority, even though the District is fiscally independent of the County.

The District's Board may propose the issuance of general obligation bonds for the purpose of acquiring, constructing, or improving buildings and other real property to be used for District purposes or for purchasing books, materials, or equipment for newly constructed libraries. However, the Board cannot issue bonds or any other form of indebtedness unless a public hearing on the proposal is first held before the County Commission and the City Council. After such public hearing, the County Commission and the City Council may each adopt a resolution that supports or opposes in whole or in part the District's proposal and transmit the resolution to the Clark County Debt Management Commission for consideration. If the Clark County Debt Management Commission approves, the question of issuing the bonds must be submitted to the electorate of the District for a vote. If a majority of the electors voting on the question favors the proposal, the Board shall issue the bonds as general obligations of the District pursuant to the provisions of the Local Government Securities Law. Bonds issued for purchasing books, materials, or equipment for newly constructed libraries must be redeemed within five years after issuance and bonds for construction must be redeemed within a maximum of 20 years after issuance.

The District adopts an annual budget, which serves as the foundation for financial planning and control. Prior to April 15, the District submits the tentative budget for the next fiscal year, commencing on July 1, to the Department of Taxation of the State of Nevada (the State). The City Council and the County Commission have the ability to reject the tentative budget prior to its submission to the State. The District is required to hold a public hearing on the proposed budget, conducted on the Thursday following the third Monday in May, and to adopt a final budget on or before June 1. The appropriate budget controls are required, by NRS, to be exercised at the function level. The District's Executive Director is authorized to transfer budget amounts between functions within a fund; however, Board approval is required for all transfers between funds.

The District provides broadly decentralized services through large branch libraries rather than the traditional smaller branches. Fourteen libraries are distributed over an area of 436 square miles in the Las Vegas metropolitan area, including Meadows Library, an outreach branch located inside the Stupak Community Center. Eleven libraries serve the vast area of the County, outside the metropolitan Las Vegas area, providing library service to largely rural towns and communities over an area of 7,491 square miles.

Factors Affecting Financial Condition**Local economy**

The State's economy, up until the Great Depression of 1929, relied solely on railroading, mining and ranching. To counter the effects of the Great Depression, the State Legislature passed legislation legalizing gambling in 1931. Today, the 7,927 square mile area served by the District enjoys a multi-faceted economy with industries that include professional services, transportation, construction, banking and finance, manufacturing, hospitality, sports, recreation, and gaming. While the resort and gaming industries (tourism) remain the mainstay of the local economy, industrial parks, retirement communities, professional sports, distribution centers and light manufacturing provide a balance to the service intensity of the local economy.

Draft 10/27/2022

Previous recessionary effects of the national economy were not as traumatic on Las Vegas as they were on other metropolitan areas until the “Great Recession” as it is now known. During the Great Recession, the Las Vegas metropolitan area saw large layoffs due to drops in business income in its major local industries, which resulted in an unusually high rate of unemployment of 14%. Since recovering from the Great Recession, the County’s unemployment rate decreased to 4.8% in June 2019. However, 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. The unemployment rate reached 34% before settling under 20% after the economy began reopening. In June 2022, the County’s unemployment rate was 5.7%

Housing prices continue to increase in the Las Vegas valley due to historically low interest rates, low inventory, and increased demand caused by unforeseen conditions due to the COVID-19 pandemic. For example, employees working from home sought larger properties in a state with no income taxes, making locations such as Las Vegas attractive. Although the District’s property taxes appear to be minimally affected so far, the future impact of the COVID-19 pandemic continues to be unknown and evolving.

The intergovernmental consolidated (sales and use) taxes are highly dependent on tourism and the COVID-19 pandemic and the closure of businesses in Nevada had a significant adverse impact on these tax revenues. To mitigate the COVID-19 pandemic impact, the District took immediate action to maintain financial stability, as discussed in Note 4 to the basic financial statements. The ultimate long-term impact on the District’s financial position and changes therein cannot be determined at this time, but may be substantial.

Long-term financial planning

In an effort to maintain the sustainability of District operations, the District completes a five-year to a fifteen-year financial forecast annually to evaluate the impact of changing economic conditions, revenue and expenditure trends, and the impact of new proposed economic strategies. District management uses the forecasts to assist in negotiations with collective bargaining units, manage vacant positions, and evaluate possible strategies as the District strives to maintain fiscal integrity through sound financial policies. The COVID-19 pandemic significantly impacted short-term forecasts. Although the District has successfully navigated the economic challenges so far, its financial planning continues to serve as a useful tool, ensuring the District’s financial health and future growth.

The District will continue to closely monitor and evaluate the local economy regarding housing prices and sales, consumer spending, and the local travel and tourism industry. Based on the outcome of these factors, the District will make additional adjustments to its budgeted expenditures.

Other efforts of sustainability include maintaining a higher ending fund balance, higher than the healthy financial cushion of 5% to 10% ratio of the ending fund balance to the general fund expenditures. The implementation of the above-mentioned measures reflects the District’s conservative and sound stewardship of resources during volatile economic periods.

Collections for the District’s secondary funding source, intergovernmental shared revenues, comprised primarily of consolidated sales taxes, decreased significantly since the beginning of the COVID-19 pandemic due to business closures. However, the decreases have stabilized due to federal relief efforts that contributed to continued consumer spending. Accordingly, the District will continue to adjust its operating expenditures to match revised revenue forecasts. At year end, intergovernmental shared revenues comprised 34.2% of general fund revenues.

It is the District’s policy that “one time” resource inflows not be used for operating purposes. Accordingly, the District normally maintains a general fund balance between 10% and 15% of operating expenditures, but increased this balance above 20% to weather the ongoing volatile economic conditions.

The District has established capital related programs in the capital projects fund to finance the acquisition, replacement or construction of major capital projects and facilities. This fund includes nine programs to accumulate available resources that will be appropriated in subsequent budget years. These programs are the Library Services Platform Replacement, Technology Replacements and Upgrades, Building Repair and Maintenance, Capital Construction, Library Materials, Vehicle Purchase and Replacement, Furniture Purchase and Replacement, Financial Services, and Community

Draft 10/27/2022

Engagement/Programming and Venue Services. Due to the COVID-19 pandemic, nonessential capital projects were put on hold and other capital projects were reduced to the minimum necessary to maintain operations.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for 30 consecutive years. The report for the year ended June 30, 2021, was submitted to the GFOA to determine its eligibility to be awarded a 31st consecutive Certificate of Achievement; however, due to the COVID-19 pandemic and related circumstances, the GFOA did not complete its review and issue a 31st consecutive Certificate of Achievement for the District's 2021 report prior to the completion and submission of the 2022 report.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Preparation of this ACFR could not have been accomplished without the efforts and dedication of the staff of the Financial Services and Branding & Marketing Departments. A special thanks to the firm of HintonBurdick, PLLC, for its timely and professional service to the District as its independent auditors.

We wish to commend the members of the District's Board of Trustees for their continued interest in conducting the financial operations of the District in a responsible and prudent manner.

Respectfully submitted,

Kelvin Watson
Executive Director

Floresto Cabias, CPA
Chief Financial Officer

BOARD OF TRUSTEES



Brian Wilson
CHAIR



Kelly D. Benavidez
VICE-CHAIR



Elizabeth Foyt
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Nathaniel Waugh
SECRETARY



Jennifer Jiron



José L. Meléndrez



Felipe A. Ortiz



Sandra Ramaker



Dr. Keith Rogers



Kate Turner Whiteley



Kelvin Watson
EXECUTIVE DIRECTOR

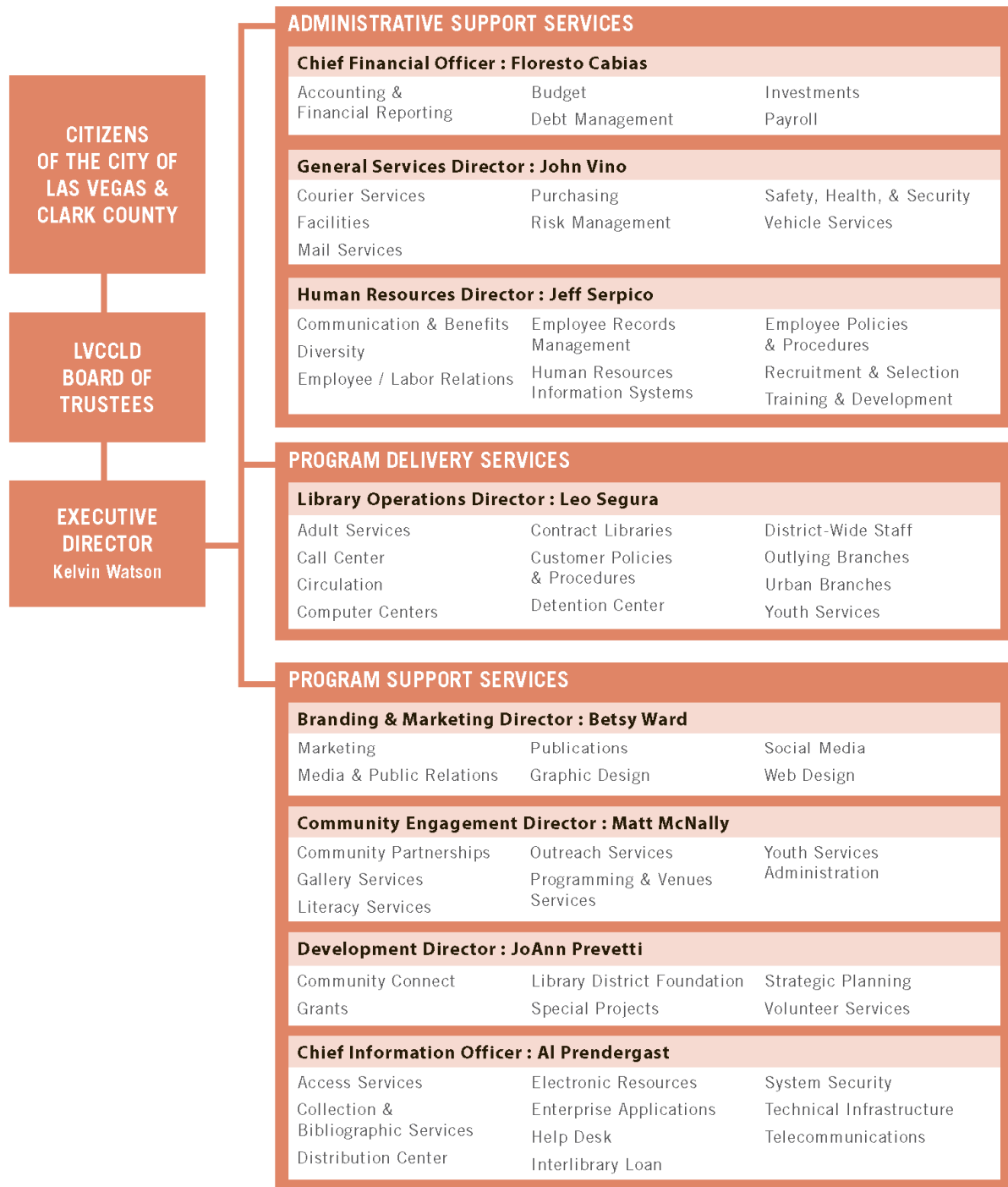
LIBRARY DISTRICT MISSION STATEMENT

“

The Las Vegas-Clark County Library District nurtures the social, economic and educational well-being of people and communities. The District is committed to building communities of people who can come together to pursue their individual and group aspirations.

”

ORGANIZATIONAL CHART



Draft 10/27/2022

Financial Section

Independent Auditors' Report

The Executive Director and Board of Trustees
Las Vegas-Clark County Library District

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, 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, the accompanying 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, 2022, and the respective changes in financial position 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 8.0%, 11.1%, and 0.9% 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 on the reports of the other auditors.

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 Auditors' 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.

Responsibilities of Management for the Financial Statements

The District's 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 for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 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, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in total OPEB liability, the schedule of the proportionate share of the collective net pension liability information, the schedule of proportionate share of statutorily required pension contribution information, budgetary comparison information, and notes to the required supplementary information, as listed in the table of contents, 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 GAAS, 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

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assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 combining statements and individual major and nonmajor fund budgetary comparison schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are 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 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 GAAS. In our opinion, the combining statements and individual major and nonmajor fund budgetary comparison schedules and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information, as listed in the table of contents, comprises the introductory section and statistical section, but does not include the financial statements and our auditors' report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Based on the work performed, we did not find any uncorrected material misstatements of the other information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2022, 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 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.

HintonBurdick, PLLC

Mesquite, Nevada
October 14, 2022

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Management's Discussion and Analysis

Las Vegas-Clark County Library District

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2022

As management of the Las Vegas-Clark County Library District (the District), we offer readers of the Annual Comprehensive Financial Report this narrative overview and analysis of the financial activities of the District as of and for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented in conjunction with additional information provided in the District's letter of transmittal.

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 \$195,645,712 (net position).

The District's total net position increased by \$25,408,133 over the prior year. This increase is primarily attributable to increases in property taxes, charges for services and intergovernmental shared revenues, which were offset by a nominal increase in expenses. 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 \$83,672,571, an increase of \$20,707,571 from the prior year. This increase is primarily attributable to increases in property taxes, charges for services and intergovernmental shared revenues. Approximately 42.3% of the total fund balance (\$35,385,966) 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 \$35,385,966 which is 57.1% 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). 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.

Las Vegas-Clark County Library District**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2022**

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.

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.

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Las Vegas-Clark County Library District
Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2022

Government-wide Financial AnalysisSummary Statement of Net Position

	June 30,	
	<u>2022</u>	<u>2021</u>
Capital assets	\$ 183,419,830	\$ 182,369,176
Other assets	<u>90,765,306</u>	<u>69,964,740</u>
	<u>274,185,136</u>	<u>251,333,916</u>
Deferred outflows of resources	<u>16,882,310</u>	<u>7,597,726</u>
Long-term liabilities outstanding	59,799,268	77,453,585
Other liabilities	<u>7,653,421</u>	<u>8,021,705</u>
	<u>67,452,689</u>	<u>85,475,290</u>
Deferred inflows of resources	<u>27,969,045</u>	<u>3,218,773</u>
Net position:		
Net investment in capital assets	157,036,338	156,076,176
Restricted	20,091,140	19,774,586
Unrestricted	<u>18,518,234</u>	<u>(5,616,183)</u>
	<u>\$ 195,645,712</u>	<u>\$ 170,237,579</u>

By far, the largest portion of the District's net position (80.3%) 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.

Resources that are subject to external restrictions on how they may be used represent an additional 10.3% of the District's total net position.

The net investment in capital assets remained flat compared to the 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.

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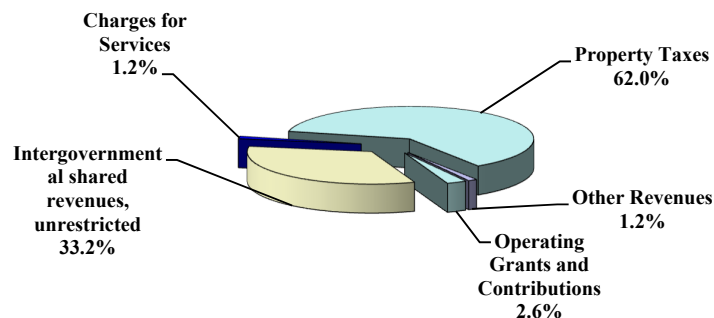
Las Vegas-Clark County Library District
**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2022**

Summary Statement of Changes in Net Position

	Year Ended June 30,	
	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,012,994	\$ 660,408
Operating grants and contributions	2,251,590	1,461,662
General revenues:		
Property taxes	54,388,383	50,132,189
Intergovernmental shared revenues, unrestricted	29,109,435	24,212,142
Other	<u>1,110,935</u>	<u>1,088,969</u>
	<u>87,773,337</u>	<u>77,555,370</u>
Expenses:		
Culture and recreation	62,065,837	65,338,208
Long-term debt interest	<u>299,367</u>	<u>296,367</u>
	<u>62,365,204</u>	<u>65,637,575</u>
Change in net position	<u>25,408,133</u>	<u>11,920,795</u>
Net position, beginning of year	<u>170,237,579</u>	<u>158,316,784</u>
Net position, end of year	<u>\$ 195,645,712</u>	<u>\$ 170,237,579</u>

Property taxes increased \$4,256,194 or 8.5% and intergovernmental shared revenues, unrestricted, increased \$4,897,293 or 20.2% compared to the prior year. The increase in property taxes in Southern Nevada is due to increased property values, which was primarily due to lower supply, higher demand, and low interest rates. The increase in intergovernmental shared revenues, unrestricted, was due to growth in consumer spending as businesses and the economy steadily resumed operations during the COVID-19 pandemic.

Culture and recreation expenses decreased \$3,272,371 or 5.2% from the prior year. This change can be primarily attributed to a decrease in pension expense due to changes in the actuarial valuation, normal fluctuations in day-to-day operational activities and the District continuing its conservative spending practices, which are designed to provide fiscal stability, but not to adversely affect the provision of library services.

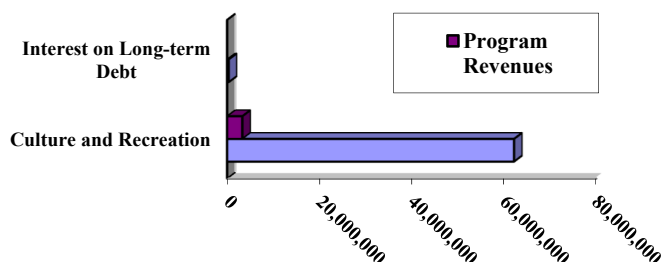
Revenues by Source

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Las Vegas-Clark County Library District

Management's Discussion and Analysis (continued) For the Fiscal Year Ended June 30, 2022

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.

At year end, the District's governmental funds reported combined ending fund balances of \$83,672,571, an increase of \$20,707,170 (32.9%) from the prior year. Approximately 42.3% (\$35,385,966) 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 (\$1,808,984), 2) the acquisition, construction or improvement of capital assets (\$23,953,321), 3) grant and other programs (\$22,514,300), 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 year end, the fund balance of the general fund was \$35,385,966. 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 57.1% of total general fund expenditures.

The fund balance of the District's general fund increased by \$4,325,968 (13.9%) during the current fiscal year. The increase in fund balance is primarily due to increases in property taxes and intergovernmental shared revenues, which were offset by increased expenditures. The increase in property taxes in Southern Nevada is due to increased property values, which was primarily due to lower supply, higher demand, and low interest rates. The increase in intergovernmental shared revenues and expenditures were due to growth in consumer spending and demand for services, respectively, as businesses and the economy steadily resumed operations during the COVID-19 pandemic.

The Las Vegas-Clark County Library District Foundation fund has an ending fund balance of \$21,630,069, an increase of \$8,966 (0.1%) from prior year, due to normal fluctuations in day-to-day operational activities.

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Las Vegas-Clark County Library District

Management's Discussion and Analysis (continued) For the Fiscal Year Ended June 30, 2022

The capital projects fund has a total ending fund balance of \$23,953,321 (203.6%) from the previous fiscal year. This increase was primarily due to an increase in transfers from the general fund.

The aggregate non-major funds have a combined total fund balance of \$2,703,215 (12.9%) from the prior year, all of which is either restricted, committed or assigned for specific purposes.

General Fund Budgetary Highlights

Summary Schedule of General Fund Budget and Actual Information

	Budget		Actual	Variance to Final Budget
	Original	Final		
Total revenues	\$ 78,310,000	\$ 78,310,000	\$ 85,160,775	\$ 6,850,775
Total expenditures	71,811,599	71,811,599	61,942,915	9,868,684
Total fund balance	14,115,253	14,115,253	35,385,966	21,270,713

During the year:

Revenues were higher than the final budgetary estimate primarily as a result of increases in property taxes (due to increased property values, which was primarily due to lower supply, higher demand, and low interest rates) and intergovernmental shared revenues (due to growth in consumer spending as businesses and the economy steadily resumed operations during the COVID-19 pandemic).

Expenditures were less than the final budgetary estimate as a result of the District's conservative spending practices and normal fluctuation in day-to-day operational activities.

Additional information on the District's general fund budget can be found in Note 2 to the basic financial statements and the required supplementary information immediately following the notes to the basic financial statements in this report.

Capital Asset and Debt Administration

Capital Assets (net of accumulated depreciation and amortization)

	June 30,	
	2022	2021
Land	\$ 5,706,578	\$ 5,706,578
Buildings	105,877,993	109,258,264
Improvements	350,890	420,814
Library media materials	68,695,201	64,607,908
Furniture and equipment	2,696,881	2,375,612
Right-to-use leased building	92,287	
	<u>\$ 183,419,830</u>	<u>\$ 164,923,622</u>

Major capital asset events during the year were as follows:

The District purchased library media materials, at a cost of \$9,953,384.

Las Vegas-Clark County Library District

Management's Discussion and Analysis (continued) For the Fiscal Year Ended June 30, 2022

Furniture and equipment additions were purchased at a cost of \$1,035,083.

A right-to-use leased building was added, as required by Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, at a cost of \$108,108.

Depreciation and amortization expense for the fiscal year was \$10,070,719.

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.

Summary of Outstanding Debt Obligations

	June 30,	
	<u>2022</u>	<u>2021</u>
Direct placement notes		
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
Facilities lease obligation	<u>93,492</u>	
	<u>\$ 26,383,492</u>	<u>\$ 26,290,000</u>

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

In 2005, the Nevada State Legislature passed a law to provide property tax relief to all citizens that provides a partial abatement of taxes by applying a 3% cap on the increase in property tax for the owner's primary residence. Only one property may be selected as a primary residence. Some rental dwellings that meet the low-income rent limits may also qualify for a 3% cap on the increase in property taxes. An 8% cap also applies to the increase in taxes for certain other types of property. Property tax revenue is 63.8% of total general fund revenues.

The District's second largest revenue, intergovernmental shared revenues, composed primarily of sales and use taxes, comprise 34.2% of total general fund revenues compared to 32.0% in the prior year. The increase in intergovernmental shared revenues was due to growth in consumer spending as businesses and the economy steadily resumed operations during the COVID-19 pandemic.

From time-to-time, the State enters into tax abatement agreements with various tax paying entities, which are expected to continue to have an insignificant impact on the District's revenues. Additional information about tax abatement agreements affecting the District is included in Note 2 to the basic financial statements.

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

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Las Vegas-Clark County Library District

**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2022**

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 continually 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.

All of these factors were considered in preparing the District's budget for the 2023 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.

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Basic Financial Statements

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Government-Wide Financial Statements

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Las Vegas-Clark County Library District
Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	
Unrestricted	\$ 19,338,487
Restricted	320,159
Investments	
Unrestricted	40,812,313
Restricted	3,280,111
Receivables:	
Taxes	801,884
Notes	17,981,600
Interest	142,375
Other, net	783,039
Due from other governments	5,610,603
Prepaid items and other assets	1,694,735
Property and equipment, net of accumulated depreciation:	
Land	5,706,578
Buildings	105,877,993
Improvements	350,890
Library media materials	68,695,201
Furniture and equipment	2,696,881
Right-to-use leased building	92,287
	<hr/>
Total assets	274,185,136
	<hr/>
Deferred outflows of resources	
Deferred outflows of resources related to pensions	16,882,310
	<hr/>
Liabilities	
Accounts payable	1,823,740
Accrued payroll	2,579,631
Deposits payable	110,369
Unearned revenue	9,583
Accrued interest payable	116,265
General obligation debt and lease obligations payable, including unamortized premiums:	
Due within one year	14,797
Due in more than one year	26,368,695
Accrued compensated absences:	
Due within one year	2,999,037
Due in more than one year	3,608,169
Obligation for other postemployment benefits	1,413,528
Net pension liability	28,408,876
	<hr/>
Total liabilities	67,452,690
	<hr/>

(Continued)

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Las Vegas-Clark County Library District
Statement of Net Position (Continued)
June 30, 2022

	<u>Governmental Activities</u>
Deferred inflows of resources	
Deferred inflows of resources related to pensions	27,969,045
	<hr/>
Net position	
Net investment in capital assets	157,036,338
Restricted for	
Debt service	1,215,309
Grant programs	360,539
Other programs	18,505,292
Permanent fund principal, nonexpendable	10,000
Unrestricted	18,518,234
	<hr/>
Total net position	<u><u>\$ 195,645,712</u></u>

See notes to basic financial statements.

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Las Vegas-Clark County Library District
**Statement of Activities
For the Fiscal Year Ended June 30, 2022**

Function/program	Governmental Activities				Net (Expenses) Revenues and Change in Net Position
	Expenses	Program Revenues		Capital Grants and Contributions	
		Charges for Services	Operating Grants and Contributions		
Culture and recreation	\$ (62,065,837)	\$ 1,012,994	\$ 2,251,590	\$	\$ (58,801,253)
Long-term debt interest	(299,367)				(299,367)
Total function/program	<u>\$ (62,365,204)</u>	<u>\$ 1,012,994</u>	<u>\$ 2,251,590</u>	<u>\$</u>	<u>(59,100,620)</u>
General revenues:					
Property taxes					54,388,383
Intergovernmental shared revenues, unrestricted					29,109,435
Investment income					(298,636)
Miscellaneous					<u>1,309,571</u>
Total general revenues					<u>84,508,753</u>
Change in net position					25,408,133
Net position, beginning of year					<u>170,237,579</u>
Net position, end of year					<u>\$ 195,645,712</u>

See notes to basic financial statements.

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Fund Financial Statements

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Las Vegas-Clark County Library District

Balance Sheet
June 30, 2022

	Governmental Funds				
	Major Funds				
		Special Revenue			
	General	Las Vegas-Clark County Library District Foundation	Capital Projects	Aggregate Non-Major Funds	Total
Assets					
Cash and cash equivalents					
Unrestricted	\$ 8,403,673	\$ 464,673	\$ 8,844,645	\$ 1,625,496	\$ 19,338,487
Restricted				320,159	320,159
Investments					
Unrestricted	25,409,102		15,403,211		40,812,313
Restricted		3,280,111			3,280,111
Receivables					
Taxes	789,247			12,637	801,884
Notes		17,981,600			17,981,600
Interest	37,881	74,254	30,240		142,375
Other, net	767,123	1,528		14,388	783,039
Due from other funds	-			439,759	439,759
Due from other governments	5,249,571			361,032	5,610,603
Other assets				16,333	16,333
Total assets	\$ 40,656,597	\$ 21,802,166	\$ 24,278,096	\$ 2,789,804	\$ 89,526,663
Liabilities					
Accounts payable	\$ 1,465,754		\$ 324,775	\$ 33,211	1,823,740
Accrued payroll	2,548,034	\$ 437		31,160	2,579,631
Deposits payable	110,369				110,369
Unearned revenue				9,583	9,583
Due to other funds	342,352	97,407			439,759
Total liabilities	4,466,509	97,844	324,775	73,954	4,963,082

(Continued)

Draft 10/27/2022

Las Vegas-Clark County Library District
Balance Sheet (Continued)
June 30, 2022

	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		74,254			74,254
Property taxes	804,122			12,635	816,757
Total deferred inflows of resources	804,122	74,254		12,635	891,011
Fund balances					
Nonspendable					
Permanent fund principal				10,000	10,000
Restricted for					
Debt service				1,215,309	1,215,309
Grant programs				360,539	360,539
Other programs		17,981,600		523,692	18,505,292
Assigned to					
Capital projects			23,953,321		23,953,321
Debt service				593,675	593,675
Other programs		3,648,469			3,648,469
Unassigned	35,385,966				35,385,966
Total fund balances	35,385,966	21,630,069	23,953,321	2,703,215	83,672,571
Total liabilities, deferred inflows of resources and fund balances	\$ 40,656,597	\$ 21,802,166	\$ 24,278,096	\$ 2,789,804	\$ 89,526,663

See notes to basic financial statements.

Draft 10/27/2022

Las Vegas-Clark County Library District
**Reconciliation of the Balance Sheet
to the Statement of Net Position
June 30, 2022**

Fund balances		\$ 83,672,571
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	298,544,215	
Less accumulated depreciation	<u>(115,124,385)</u>	183,419,830
Other assets used in governmental activities are not current financial resources; and therefore, are not reported in governmental funds:		
Other assets		146,188
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, notes and lease obligations payable, including unamortized premiums	(26,383,492)	
Accrued interest payable	(116,265)	
Accrued compensated absences	(6,607,206)	
Obligation for other postemployment benefits	(1,413,528)	
Net pension liability	<u>(28,408,876)</u>	(62,929,367)
Deferred inflows and outflows of resources related to postemployment benefits other than pensions and pension obligations reported in governmental activities are not current financial resources; and therefore, are not reported in governmental funds:		
Deferred outflows of resources related to pensions	16,882,310	
Deferred inflows of resources related to pensions	<u>(27,969,045)</u>	(11,086,735)
Prepaid items represent current fund expenditures that benefit future periods; and therefore, are not reported in governmental funds.		1,532,214
Unavailable revenue represents amounts that are not available to fund current expenditures; and therefore, are not reported as revenues in governmental funds.		<u>891,011</u>
Net position		<u><u>\$ 195,645,712</u></u>

See notes to basic financial statements.

Draft 10/27/2022

Las Vegas-Clark County Library District
**Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022**

	Governmental Funds				
	Major Funds				
		Special Revenue		Aggregate	
	General	Las Vegas- Clark County Library District Foundation	Capital Projects	Non-Major Funds	Total
Revenues					
Property taxes	\$ 54,299,130			\$ 3	\$ 54,299,133
Intergovernmental revenues, consolidated taxes	29,109,435				29,109,435
Grants				1,874,303	1,874,303
Charges for services	1,012,994				1,012,994
Investment income	(376,543)	\$ 240,673	\$ (163,153)	253	(298,770)
Contributions	211,346	240,361		429,393	881,100
Miscellaneous	904,413	287,885		432,273	1,624,571
Total revenues	85,160,775	768,919	(163,153)	2,736,225	88,502,766
Expenditures					
Culture and recreation:					
Salaries and wages	27,121,659	35,234		490,980	27,647,873
Employee benefits	11,582,119	1,158		142,346	11,725,623
Supplies and services	13,407,466	723,561	1,796,028	1,167,797	17,094,852
Capital outlay	9,814,055		977,581	329,737	11,121,373
Debt service:					
Principal	14,616				14,616
Interest	3,000			296,367	299,367
Total expenditures	61,942,915	759,953	2,773,609	2,427,227	67,903,704
Excess (deficiency) of revenues over (under) expenditures	23,217,860	8,966	(2,936,762)	308,998	20,599,062
Other financing sources (uses)					
Lease issuance proceeds	108,108				108,108
Transfers in			19,000,000		19,000,000
Transfers out	(19,000,000)				(19,000,000)
Total financing sources (uses)	(18,891,892)		19,000,000		108,108
Change in fund balances	4,325,968	8,966	16,063,238	308,998	20,707,170
Fund balances, beginning of year	31,059,998	21,621,103	7,890,083	2,394,217	62,965,401
Fund balances, end of year	\$ 35,385,966	\$ 21,630,069	\$ 23,953,321	\$ 2,703,215	\$ 83,672,571

See notes to basic financial statements.

Draft 10/27/2022

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, 2022**

Net change in fund balances \$ 20,707,170

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	\$ 11,121,373	
Current year depreciation	<u>(10,070,719)</u>	1,050,654

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	134	
Change in unavailable revenue, property taxes	<u>89,250</u>	89,384

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases liabilities in the statement of net position. Repayment of debt principal is an expenditure in governmental funds, but the repayment reduces liabilities in the statement of net position. This is the amount by which debt issuance exceeded repayments:

Issuance of debt and lease obligations	(108,108)	
Principal payments	<u>14,616</u>	(93,492)

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		(974)
--	--	-------

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	(987,025)	
Change in obligation for other postemployment benefits	331,117	
Change in net pension liability and related deferred outflows and inflows of resources	<u>4,311,299</u>	<u>3,655,391</u>

Change in net position \$ 25,408,133

Draft 10/27/2022

Notes to Basic Financial Statements

Las Vegas-Clark County Library District

Notes to Basic Financial Statements For the Fiscal Year Ended June 30, 2022

Note 1. Summary of Significant Accounting Policies

The financial statements of the Las Vegas-Clark County Library District (the District) have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the more significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

The Reporting Entity

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, 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 No. 14, as amended, 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).

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

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 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 Presentation

Government-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

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

susceptible to accrual by the District, are property taxes, intergovernmental consolidated taxes, grants, 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.

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

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

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

During the year ended June 30, 2022, the City implemented GASB Statement No. 87, *Leases*, which resulted in the addition of a new category of leased right-to-use capital assets. Under the lease terms, the District makes monthly payments in exchange for control of, and the right-to-use, a specified asset. The asset and related liability were recognized at the present value of expected future minimum lease payments expected to be paid during the lease term using the District's incremental borrowing rate of 3.25%. This lease expires in April 2028.

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
Right-to-use leased building	7-8

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

In addition to the postemployment benefits other than pension (OPEB) plan, discussed above, the District offers its employees a deferred compensation (postemployment benefit) plan created in accordance with Internal Revenue Code Section 457. This plan, which is available to all District employees, permits participants to defer a portion of their salary/wages until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

The assets and a liability related to this plan are not reported in the government-wide or fund financial statements, because:

The deferred compensation plan is administered by an independent third-party and the District does not appoint any members of the deferred compensation plan's governing body or otherwise exercise any control over it.

Contributions are comprised solely of employee discretionary amounts. The District does not contribute to the deferred compensation plan.

Each employee determines if they want to participate, how much they want to contribute (which may be changed at any time) and controls investment decisions by selecting from a range of investment options offered by the third-party administrator.

The assets of this plan are held in trust outside the control of the District. Therefore, the assets of this plan are not considered assets of the District and are not subject to the claims of the District's general creditors.

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

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 assets that applies to future periods; and therefore, will not be recognized as an outflow of resources (expense/expenditure) until then. Amounts related to the multiple-employer, cost-sharing defined benefit pension plan are reported as deferred outflows of resources.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenues, and amounts related to the multiple-employer, cost-sharing defined benefit pension plan are reported as deferred inflows of resources.

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.

Net Position

In the government-wide financial statements, net position is reported as 1) net investment in capital assets, 2) restricted, or 3) unrestricted.

Net position is reported as restricted when constraints have been placed on it by an external party (such as creditors, grantors, contributors or other governments) or imposed by law through a constitutional provision or enabling legislation.

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.

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

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.

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.

Use of Estimates

Timely preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect reported amounts and disclosures. Accordingly, these estimates and assumptions may require revision in future years. Significant estimates that may change materially within the next year include the 1) useful lives of capital assets, 2) net pension liability, 3) other postemployment benefits obligation, and 4) deferred outflows and inflows of resources.

Note 2. Stewardship, Compliance and Accountability

Budgetary Information

The District adopts annual budgets for all funds except for the 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:

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.

The State Department of Taxation notifies the District of its acceptance of the tentative budget.

A public hearing is conducted on the Thursday after the third Monday in May.

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Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

After all changes have been noted and the hearings closed, the Board adopts the budget on or before June 1.

Augmentations of the budget are accomplished through formal Board action.

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.

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.

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

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*, effective for years beginning after June 15, 2023. This statement defines and provides guidance on the accounting and financial reporting for accounting changes and error corrections to enhance understandability, reliability, relevance, consistency and comparability of information used for making decisions or assessing accountability. Management has not yet completed its assessment of this statement.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*, effective for years beginning after December 15, 2023. This statement provides updated guidance for the recognition, measurement and disclosure of compensated absences. Management has not yet completed its assessment of this statement.

Management has completed its assessment of all other new, but not yet effective GASB statements and either 1) determined that the statement will not have a material effect on the District's financial position or changes therein, or 2) early adopted and implemented the statement.

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	\$4,841
Specific tax being abated	Personal property taxes and/or sales and use taxes

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

Agreement/program description	NRS 360.754 - Partial abatement of certain taxes imposed on new or expanded data center
Amount abated during the current year	\$40,221
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	\$71,910
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	\$26,207
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.

At year end, the District's carrying amount of deposits was \$19,658,646, and the bank balance was \$19,922,976. 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.

The District manages its custodial credit risk related to deposits by participating in the State's Pooled Collateral Program, which was created during the 2003 legislative session to monitor collateral maintained by depositories for local government agency deposits. This program provides for centralized processing and management of all pledging and maintenance of collateral by the State Treasurer's Office, rather than each local agency and eliminates the need for the District to establish separate custodial agreements with each financial institution.

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Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

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.

GAAP 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 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 year end, the estimated fair value of the City's investments was based on:

Level 1. Quoted market prices provided by recognized broker dealers.

Level 2. A matrix pricing model, by recognized broker dealers, which maximizes the use of observable inputs for similar securities or, for certificates of deposit, amortized cost.

Level 3. Unobservable inputs, including, when applicable, the proportionate share of pooled investments.

At year end, 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)	\$ 34,785,097	\$ 21,050,689	\$ 14,761,408
Corporate notes and bonds (Level 1)	562,953	55,526	507,427
Certificates of deposit (Level 2)	2,330,717	1,960,910	369,807
U.S. Agencies (Level 2)	5,394,810		5,394,810
	\$ 44,070,577	\$ 23,037,125	\$ 21,033,452

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment and concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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 year end, all of the District's investments were rated "AAA" or "AA." However, it should be noted that the requirement to disclose credit ratings does not apply to debt securities of the United States government, or obligations of United States government agencies that are explicitly guaranteed by the United States government.

Custodial credit risk related to investments is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

NRS help protect against loss resulting from credit and custodial risk by setting limits on the maximum percentage that can be invested in a single issuer. The District places no limits on the amount that can be invested in any one issuer beyond that stipulated by the NRS.

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Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022

Investments in any one issuer that represents 5% or more of the District's total investments at year end were as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported amount/ fair value</u>
Treasury notes and bonds	U.S. Treasuries	\$ 35,782,097
Federal Home Loan Bank	U.S. Agencies	4,086,508

Property and Equipment

Changes in capital assets for the year were as follows:

	<u>Balance June 30, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2022</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	\$ 25,798		3,781,448
Library media materials	107,679,848	9,953,384	\$ (3,141,231)	114,492,001
Furniture and equipment	17,781,754	1,034,083	(2,848,785)	15,967,052
	<u>287,706,277</u>	<u>11,013,265</u>	<u>(5,990,016)</u>	<u>292,729,526</u>
Less accumulated depreciation				
Buildings	(49,230,761)	(3,380,271)		(52,611,032)
Improvements	(3,334,836)	(95,722)		(3,430,558)
Library media materials	(43,071,940)	(5,866,091)	3,141,231	(45,796,800)
Furniture and equipment	(15,406,142)	(712,814)	2,848,785	(13,270,171)
	<u>(111,043,679)</u>	<u>(10,054,898)</u>	<u>5,990,016</u>	<u>(115,108,561)</u>
Total capital assets being depreciated, net	<u>182,369,176</u>	<u>958,367</u>		<u>183,327,543</u>
Leased right-to-use capital assets being amortized				
Buildings		108,108		108,108
Accumulated amortization				
Buildings		(15,821)		(15,821)
Total leased right-to-use capital assets being amortized, net		<u>92,287</u>		<u>92,287</u>
	<u>\$ 182,369,176</u>	<u>\$ 1,050,654</u>	<u>\$</u>	<u>\$ 183,419,830</u>

Depreciation and amortization charged to the culture and recreation function for the year totaled \$10,070,719.

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Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022

Interfund Receivables, Payables, and Transfers

At year end, 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:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Aggregate non-major funds	General	\$ 342,352
	Las Vegas-Clark County Library District Foundation	97,407

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. Interfund transfers during the year were as follows:

<u>Transfer out</u>	<u>Transfer in</u>	<u>Amount</u>
General	Capital projects	\$ 19,000,000

Long-term Liabilities

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.

Outstanding Debt

Outstanding debt obligations at year end were as follows:

	<u>Maturity date</u>	<u>Original amount</u>	<u>Interest rate</u>	<u>Balance June 30, 2019</u>
Direct placement notes				
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
Facilities lease obligation	April 2028	108,108	3.25 %	93,492
		<u>\$ 26,398,108</u>		<u>\$ 26,383,492</u>

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Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022

At year end, minimum debt service requirements to maturity were as follows:

<u>Years ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Notes payable (direct placement)			
2023		\$ 296,367	\$ 296,367
2024		281,095	281,095
2025	\$ 391,035	160,142	551,177
2026	793,992	244,796	1,038,788
2027	802,783	283,931	1,086,714
2028-2032	4,149,249	1,284,698	5,433,947
2033-2037	4,384,213	1,050,389	5,434,602
2038-2042	4,632,594	802,703	5,435,297
2043-2047	4,895,166	540,870	5,436,036
2048-2052	2,983,348	326,526	3,309,874
2053-2057	2,915,294	140,980	3,056,274
2058-2062	342,326	6,536	348,862
	<u>\$ 26,290,000</u>	<u>\$ 5,419,033</u>	<u>\$ 31,709,033</u>
Lease obligation			
2023	\$ 14,797	\$ 2,819	\$ 17,616
2024	15,285	2,331	17,616
2025	15,789	1,827	17,616
2026	16,310	1,306	17,616
2027	16,848	768	17,616
2028-2032	14,463	217	14,680
	<u>\$ 93,492</u>	<u>\$ 9,268</u>	<u>\$ 102,760</u>

Changes in Long-term Liabilities

Long-term liability activity for the year was as follows:

	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>	<u>Due within one year</u>
Direct placement notes					
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	
Facilities lease obligation		\$ 108,108	\$ (14,616)	93,492	\$ 14,797
Compensated absences	5,620,181	3,170,831	(2,183,806)	6,607,206	2,999,037
Obligation for postemployment benefits other than pensions	1,744,645	68,776	(399,893)	1,413,528	
Net pension liability					
	<u>48,185,863</u>		<u>(19,776,987)</u>	<u>28,408,876</u>	
	<u>\$ 81,840,689</u>	<u>\$ 3,347,715</u>	<u>\$ (22,375,302)</u>	<u>\$ 62,813,102</u>	<u>\$ 3,013,834</u>

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

Las Vegas-Clark County Library District**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022**

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.

The Nevada economy continues to suffer and the COVID-19 pandemic fallout continues to impact the economic activity and government finances. The financial outlook for Nevada's economy has been improving, but is projected to experience a slower recovery than the rest of the country due to its relatively large dependence on tourism. Intergovernmental shared revenues, composed primarily of sales and use taxes, comprise 34.2% of general fund revenues compared to 32.0% in the prior year.

At year end, housing prices continued to increase due to historically low interest rates, low inventory, and increased demand. As employees continue to work from home, many are looking for larger properties in a state with no income taxes, making locations such as the Las Vegas metropolitan area attractive. Although the economy appears to be recovering, the future impact of the COVID-19 pandemic is unknown and continually evolving. The ultimate long-term impact of the COVID-19 pandemic on the District's financial position and changes therein cannot be determined at this time.

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

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

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 entering the system prior to January 1, 2010, 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 ten 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 thirty years of service, or at any age with thirty-three and one-third years of service.

Police/fire members entering the system prior to January 1, 2010, 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 ten years of service, or age 50 with twenty years of service, or at any age with thirty 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.

Las Vegas-Clark County Library District

Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

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 for each 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 that 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.

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 current year, the required employer/employee matching rate was 15.50% for regular and 22.75% for police/fire members. The EPC rate was 29.75% for regular and 44.00% 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, 2021, 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.

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, 2016, through June 30, 2020), applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2021
Inflation rate	2.75%, beginning of year 2.50%, end of year
Payroll growth	3.50% for regular employees 3.50% for police/fire
Investment rate of return	7.50%, beginning of year 7.25%, end of year
Discount rate	7.50%, beginning of year 7.25%, end of year
Actuarial cost method	Entry age normal and level percentage of payroll
Projected salary increases	4.20% to 9.10%, depending on service for regular employees 4.60% to 14.50%, depending on service for police/fire employees

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Notes to Basic Financial Statements (continued) For the Fiscal Year Ended June 30, 2022

Mortality rates and projected life expectancies are based on the following:

Pre-retirement, regular members – Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.

Pre-retirement, police/fire members – Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females). Projected generationally with the two-dimensional mortality improvement scale MP- 2020.

Healthy, regular members – Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.

Healthy, police/fire members – Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

Disabled, regular members – Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP- 2020.

Disabled, police/fire members – Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

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. The following target asset allocation policy was adopted as of June 30, 2021:

<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%

* The long-term inflation assumption was 2.75%.

The discount rate used to measure the total pension liability was 7.25%. 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 the measurement date 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 was applied to all periods of projected benefit payments to determine the PERS total pension liability as of the measurement date.

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Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022

The District's proportionate share of the net pension liability at year end, calculated using the discount rate of 7.25%, 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 or 1% higher 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	\$ 56,561,163	\$ 28,408,876	\$ 5,185,544

Detailed information about the PERS fiduciary net position is available in the PERS Annual Comprehensive Financial Report, available on the PERS website, www.nvpers.org under publications. The 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. The PERS financial statements are prepared in accordance with GAAP 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 \$28,408,876, which represents 0.31152% of the collective net pension liability. Contributions for employer pay dates within the measurement year 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 measurement year.

For the current year, the District's pension expense was (\$1,056,676) and its reported deferred outflows and inflows of resources related to pensions were as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,146,840	\$ 199,931
Changes in assumptions or other inputs	9,432,236	
Net difference between projected and actual earnings on investments		23,180,738
Changes in proportion and differences between actual contributions and proportionate share of contributions	840,469	4,588,376
Contributions subsequent to measurement date	3,462,765	

At June 30, 2021, the average expected remaining service life was 6.14 years.

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date totaling \$3,462,765 will be recognized as a reduction of the net pension liability in the subsequent year. 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>	
2023	\$ (4,346,316)
2024	(4,275,101)
2025	(4,434,602)
2026	(4,753,068)
2027	2,857,748
Thereafter	399,839

Las Vegas-Clark County Library District
**Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022**

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

Net pension liability, beginning of year	\$ 48,185,863
Pension expense	(1,056,676)
Employer contributions	(3,260,620)
Change in net deferred outflows and inflows of resources	<u>(15,459,691)</u>
Net pension liability, end of year	<u>\$ 28,408,876</u>

At year end, \$550,745 was payable to PERS, for the June required contributions and the accrued portion of July required contributions resulting from time working in June.

Postemployment Benefits Other Than Pensions (OPEB)

As discussed in Note 1, the District offers its employees a deferred compensation (postemployment benefit) plan created in accordance with Internal Revenue Code Section 457. This plan, which is available to all District employees, permits participants to defer a portion of their salary/wages until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. The assets and liabilities related to this deferred compensation plan are not reported by the District because the plan is administered by an independent third-party, the District does not control the independent third-party or appoint any members of its governing body (either directly or indirectly). In addition, contributions are comprised solely of employee discretionary contributions and each employee controls their own investment decisions.

In accordance with NRS, the District also provides other postemployment benefits to retirees by participating in the State's Public Employee Benefit Plan (PEBP), an agent, multiple-employer defined benefit plan administered by a ten-member governing board appointed by the Governor, including an Executive Officer who directs the program and serves at the pleasure of the Board. The 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:

Public Employee Benefit Plan,
901 South Stewart Street, Suite 101
Carson City, NV 89701.

The PEBP eligibility and subsidy requirements are governed by NRS and can only be amended through legislation. For a retiree to participate in the PEBP, the retiree must be receiving a PERS benefit. PERS eligibility varies by employee group and benefit type, as discussed elsewhere herein. In 2008, NRS were amended. As a result of this amendment, the number of retirees for whom the District is obligated to provide OPEB is limited to eligible employees who retired prior to September 1, 2008.

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Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022

Retirees and former employees who were eligible and elected the PEBP coverage are entitled to a subsidy toward their premium cost based on their years of covered employment under Nevada PERS. This subsidy is shared on a pro-rata basis by the employers for which the retiree has worked and earned PERS service credit. As a result, the District is required to provide a subsidy, based on years of service for its retirees and former employees that have enrolled in the PEBP. The State Legislature changes the benefit subsidies from time to time; and although, the monthly subsidy continues to be based on years of credited service under PERS, the level differs for pre-Medicare and Medicare eligible retirees. The subsidy ends at the earlier of the retiree's death or the date he or she discontinues coverage. In the current fiscal year, the District paid a subsidy that ranged from \$20 to \$918 per person, per month, and totaled \$88,743 for the year.

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, 2022
Measurement date	June 30, 2022
Discount rate	2.0%, beginning of year and 3.9%, end of year
Actuarial cost method	Entry age normal, level percent-of-pay
Total retirees	33, beginning of year and 34, end of year
Average retiree age	76.2 years
Average retiree life expectancy	13.8 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 assumption	Society of Actuaries Pub-2010 Public Retirement Plans Headcount-Weighted General Mortality Tables using Scale MP-2021 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 current year.

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

	1% Decrease in <u>Discount Rate</u>	<u>Discount Rate</u>	1% Increase in <u>Discount Rate</u>
Total OPEB liability	\$ 1,557,320	\$ 1,413,528	\$ 1,290,055
	1% Decrease in <u>Healthcare Cost Trend Rate</u>	<u>Healthcare Cost Trend Rate</u>	1% Increase in <u>Healthcare Cost Trend Rate</u>
Total OPEB liability	\$ 1,296,647	\$ 1,413,528	\$ 1,546,591

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Las Vegas-Clark County Library District
Notes to Basic Financial Statements (continued)
For the Fiscal Year Ended June 30, 2022

At year end, changes in the District's total OPEB obligation were as follows:

Total OPEB obligation, beginning of year **	\$ 1,744,645
Service cost	N/A*
Interest on total OPEB obligation	34,005
Differences between expected and actual experience	34,771
Changes of assumptions or other inputs	(311,150)
Benefit payments	<u>(88,743)</u>
Net change in total OPEB obligation	<u>(331,117)</u>
Total OPEB obligation end of year **	<u>\$ 1,413,528</u>

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

** The plan fiduciary net position at the beginning and end of year is zero; therefore, the District reports its total OPEB liability, rather than a net OPEB liability.

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.

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Required Supplementary Information

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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, 2022**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	\$ 53,100,000	\$ 53,100,000	\$ 54,299,130	\$ 1,199,130
Intergovernmental revenues, consolidated taxes	23,400,000	23,400,000	29,109,435	5,709,435
Charges for services	1,000,000	1,000,000	1,012,994	12,994
Investment income	20,000	20,000	(376,543)	(396,543)
Contributions	210,000	210,000	211,346	1,346
Miscellaneous	580,000	580,000	904,413	324,413
Total revenues	78,310,000	78,310,000	85,160,775	6,850,775
Expenditures				
Culture and recreation:				
Salaries and wages	32,562,438	32,562,438	27,121,659	5,440,779
Employee benefits	13,125,445	13,125,445	11,582,119	1,543,326
Supplies and services	15,356,409	15,356,409	13,407,466	1,948,943
Capital outlay	10,767,307	10,767,307	9,814,055	953,252
Debt service:				
Principal			14,616	(14,616)
Interest			3,000	(3,000)
Total expenditures	71,811,599	71,811,599	61,942,915	9,868,684
Excess (deficiency) of revenues over expenditures	6,498,401	6,498,401	23,217,860	16,719,459
Other financing sources (uses)				
Lease issuance proceeds			108,108	108,108
Transfers out	(19,000,000)	(19,000,000)	(19,000,000)	
Total financing sources (uses)	(19,000,000)	(19,000,000)	(18,891,892)	108,108
Change in fund balances	(12,501,599)	(12,501,599)	4,325,968	16,827,567
Fund balance, beginning of year	26,616,852	26,616,852	31,059,998	4,443,146
Fund balance, end of year	<u>\$ 14,115,253</u>	<u>\$ 14,115,253</u>	<u>\$ 35,385,966</u>	<u>\$ 21,270,713</u>

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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, 2022 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
2022	***	\$ 34,005	\$	\$ 34,771	\$ (311,150)	\$ (88,743)	\$ (331,117)
2021	***	44,022		20,429	29,658	(85,218)	8,891
2020	***	55,202		1,781	(114,655)	(93,298)	(150,970)
2019	***	63,980		(80,090)	10,199	(92,336)	(98,247)
2018	***	71,482		(165,020)	22,856	(93,503)	(164,185)

Valuation Year	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
2022	\$1,744,645	\$ 1,413,528	***	***
2021	1,735,754	1,744,645	***	***
2020	1,886,724	1,735,754	***	***
2019	1,984,971	1,886,724	***	***
2018	2,149,156	1,984,971	***	***

* 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.

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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, 2022 and Prior Nine Fiscal Years ***

Measurement 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
2021	0.31152%	\$ 28,408,876	\$ 25,712,125	110.48825%	86.50548%
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.

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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, 2022 and Prior Nine Fiscal Years ***

Fiscal Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
2022	\$ 6,925,529	\$ 6,925,529	\$	\$ 22,851,121	30.30717%
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.

Las Vegas-Clark County Library District**Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2022**

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, 2022, no significant events occurred that had an effect on the benefit provision, size or composition of those covered by the postemployment benefit plans.

As of the most recent year end, no assets have been accumulated in a qualifying trust in which the assets contributed and earnings thereon are irrevocable, dedicated solely to providing postemployment benefits and legally protected from creditors.

Actuarial information for postemployment benefits other than pensions is not available for measurement years prior to the year ended June 30, 2018. As information becomes available information will be presented for the ten most recent fiscal years.

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, 2022, 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, 2021.

Actuarial 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 information will be presented for the ten most recent fiscal years.

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.

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Other Supplementary Information

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Combining and Individual Fund Statements and Schedules

Draft 10/27/2022

Major Fund

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 10/27/2022

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, 2022**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Investment income	\$ 30,000	\$ 30,000	\$ (163,153)	\$ (193,153)
Expenditures				
Culture and recreation:				
Supplies and services	3,980,300	3,980,300	1,796,028	2,184,272
Capital outlay	1,961,200	1,961,200	977,581	983,619
Total expenditures	5,941,500	5,941,500	2,773,609	3,167,891
Excess (deficiency) of revenues over expenditures	(5,911,500)	(5,911,500)	(2,936,762)	2,974,738
Other financing sources (uses)				
Transfers in	19,000,000	19,000,000	19,000,000	
Change in fund balances	13,088,500	13,088,500	16,063,238	2,974,738
Fund balance, beginning of year	5,688,867	5,688,867	7,890,083	2,201,216
Fund balance, end of year	<u>\$ 18,777,367</u>	<u>\$ 18,777,367</u>	<u>\$ 23,953,321</u>	<u>\$ 5,175,954</u>

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Non-Major Funds

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

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Las Vegas-Clark County Library District

Combining Balance Sheet

Non-Major Funds

June 30, 2022

	Special Revenue Funds				Debt Service Fund	Permanent Fund	Aggregate Non-Major Funds
	Grant	Gift	QALICB	Total			
Assets							
Cash and cash equivalents							
Unrestricted	\$ 49,875	\$515,891	\$ 466,057	\$ 1,031,823	\$593,673		\$ 1,625,496
Restricted			310,159	310,159		\$ 10,000	320,159
Receivables							
Taxes					12,637		12,637
Interest							-
Other, net	12,500		1,888	14,388			14,388
Due from other funds		9,304	430,455	439,759			439,759
Due from other governments	361,032			361,032			361,032
Other assets			16,333	16,333			16,333
Total assets	<u>\$423,407</u>	<u>\$525,195</u>	<u>\$ 1,224,892</u>	<u>\$ 2,173,494</u>	<u>\$606,310</u>	<u>\$ 10,000</u>	<u>\$ 2,789,804</u>
Liabilities							
Accounts payable	\$ 31,708	\$ 1,503		\$ 33,211			\$ 33,211
Accrued payroll	31,160			31,160			31,160
Unearned revenue			\$ 9,583	9,583			9,583
Total liabilities	<u>62,868</u>	<u>1,503</u>	<u>9,583</u>	<u>73,954</u>			<u>73,954</u>
Deferred inflows of resources							
Unavailable revenue, property taxes					\$ 12,635		12,635
Fund balances							
Nonspendable							
Permanent fund principal						\$ 10,000	10,000
Restricted for							
Debt service			1,215,309	1,215,309			1,215,309
Grant programs	360,539			360,539			360,539
Other programs		523,692		523,692			523,692
Assigned to							
Debt service					593,675		593,675
Total fund balances	<u>360,539</u>	<u>523,692</u>	<u>1,215,309</u>	<u>2,099,540</u>	<u>593,675</u>	<u>10,000</u>	<u>2,703,215</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$423,407</u>	<u>\$525,195</u>	<u>\$ 1,224,892</u>	<u>\$ 2,173,494</u>	<u>\$606,310</u>	<u>\$ 10,000</u>	<u>\$ 2,789,804</u>

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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, 2022**

	Special Revenue Funds				Debt Service Fund	Perm- anent Fund	Aggregate Non-Major Funds
	Grant	Gift	QALICB	Total			
Revenues							
Property taxes					\$ 3		\$ 3
Grants	\$ 1,874,303			\$ 1,874,303			1,874,303
Investment income			\$ 25	25	228		253
Contributions	62,491	\$366,902		429,393			429,393
Miscellaneous			432,273	432,273			432,273
Total revenues	1,936,794	366,902	432,298	2,735,994	231		2,736,225
Expenditures							
Culture and recreation							
Salaries and wages	420,980	70,000		490,980			490,980
Employee benefits	142,346			142,346			142,346
Supplies and services	840,223	230,538	89,249	1,160,010	7,787		1,167,797
Capital outlay	329,737			329,737			329,737
Debt service Interest			296,367	296,367			296,367
Total expenditures	1,733,286	300,538	385,616	2,419,440	7,787		2,427,227
Change in fund balances	203,508	66,364	46,682	316,554	(7,556)		308,998
Fund balances, beginning of year	157,031	457,328	1,168,627	1,782,986	601,231	\$ 10,000	2,394,217
Fund balances, end of year	<u>\$ 360,539</u>	<u>\$523,692</u>	<u>\$ 1,215,309</u>	<u>\$ 2,099,540</u>	<u>\$593,675</u>	<u>\$ 10,000</u>	<u>\$ 2,703,215</u>

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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, 2022**

	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues				
Grants	\$ 1,800,000	\$ 1,800,000	\$ 1,874,303	\$ 74,303
Contributions			62,491	62,491
Total revenues	1,800,000	1,800,000	1,936,794	136,794
Expenditures				
Culture and recreation:				
Salaries and wages	480,000	480,000	420,980	59,020
Employee benefits	210,000	210,000	142,346	67,654
Supplies and services	500,000	500,000	840,223	(340,223)
Capital outlay	610,000	610,000	329,737	280,263
Total expenditures	1,800,000	1,800,000	1,733,286	66,714
Change in fund balances			203,508	(203,508)
Fund balance, beginning of year	146,753	146,753	157,031	(10,278)
Fund balance, end of year	<u>\$ 146,753</u>	<u>\$ 146,753</u>	<u>\$ 360,539</u>	<u>\$ (213,786)</u>

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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, 2022**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Contributions	\$ 615,000	\$ 615,000	\$ 366,902	\$ (248,098)
Miscellaneous	200,000	200,000		(200,000)
Total revenues	815,000	815,000	366,902	(448,098)
Expenditures				
Culture and recreation:				
Salaries and wages			70,000	(70,000)
Supplies and services	715,000	715,000	230,538	484,462
Capital outlay	100,000	100,000		100,000
Total expenditures	815,000	815,000	300,538	514,462
Change in fund balances			66,364	(66,364)
Fund balance, beginning of year	474,902	474,902	457,328	(17,574)
Fund balance, end of year	<u>\$ 474,902</u>	<u>\$ 474,902</u>	<u>\$ 523,692</u>	<u>\$ 48,790</u>

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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, 2022**

	Budget			Variance to
	Original	Final	Actual	Final Budget
Revenues				
Property taxes			\$ 3	\$ 3
Investment income	\$ 10,000	\$ 10,000	228	(9,772)
Total revenues	10,000	10,000	231	(9,769)
Expenditures				
Culture and recreation:				
Supplies and services	10,000	10,000	7,787	2,213
Change in fund balances			(7,556)	7,556
Fund balance, beginning of year	600,648	600,648	601,231	583
Fund balance, end of year	<u>\$ 600,648</u>	<u>\$ 600,648</u>	<u>\$ 593,675</u>	<u>\$ (6,973)</u>

Draft 10/27/2022

Las Vegas-Clark County Library District
**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Permanent Fund
For the Fiscal Year Ended June 30, 2022**

	Budget		Actual	Variance to Final Budget
	Original	Final		
Change in fund balances	\$	\$	\$	\$
Fund balance, beginning of year	10,000	10,000	10,000	
Fund balance, end of year	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$</u>

Draft 10/27/2022

**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 *Government Auditing Standards***

The Executive Director and Board of Trustees
Las Vegas-Clark County Library District

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 14, 2022. Our report includes a reference to other auditors who audited the financial statements of the Las Vegas-Clark County Library 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; and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HintonBurdick, PLLC

Mesquite, Nevada

October 14, 2022

Draft 10/27/2022

Statistical Section

Draft 10/27/2022

Las Vegas-Clark County Library District

Statistical Tables June 30, 2022

Financial Trends Information

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Table One	Net Position by Component
Table Two	Changes in Net Position
Table Three	Fund Balances, Governmental Funds
Table Four	Changes in Fund Balances, Governmental Funds

Revenue Capacity

These schedules present information to help the reader assess the District's most significant local revenue source, property taxes.

Table Five	General Governmental Revenues by Source
Table Six	Principal Property Tax Payers
Table Seven	Schedule of Property Tax Rates - Direct and Overlapping Governments
Table Eight	Assessed and Estimated Actual Value of Taxable Property in Clark County
Table Nine	Property Tax Levies and Collections

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Table Ten	Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita
Table Eleven	Computation of Legal Debt Margin
Table Twelve	General Obligation Direct and Overlapping Government Debt

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Table Thirteen	Demographic Statistics - Clark County
Table Fourteen	Employment by Industry

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Table Fifteen	Full-Time Equivalent Employees by Function
Table Sixteen	Circulation Summary
Table Seventeen	Capital Assets Statistics by Function/Program

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Las Vegas-Clark County Library District

Table One
Net Position by Component
Last Ten Fiscal Years
(unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities					
Net investment in capital assets	\$ 125,799,958	\$ 124,927,270	\$ 129,077,870	\$ 129,379,355	\$ 136,561,586
Restricted	459,944	461,109	380,565	383,086	417,594
Unrestricted	<u>58,831,642</u>	<u>62,064,928</u>	<u>21,924,101</u>	<u>29,872,347</u>	<u>23,778,953</u>
Total primary government	<u>\$ 185,091,544</u>	<u>\$ 187,453,307</u>	<u>\$ 151,382,536</u>	<u>\$ 159,634,788</u>	<u>\$ 160,758,133</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Governmental Activities					
Net investment in capital assets	\$ 143,991,244	\$ 155,778,692	\$ 156,140,490	\$ 156,079,176	\$ 157,036,338
Restricted	10,036,860	19,635,206	19,556,460	19,774,586	20,091,140
Unrestricted	<u>1,190,235</u>	<u>(18,701,338)</u>	<u>(17,380,166)</u>	<u>(5,616,183)</u>	<u>18,518,234</u>
Total primary government	<u>\$ 155,218,339</u>	<u>\$ 156,712,560</u>	<u>\$ 158,316,784</u>	<u>\$ 170,237,579</u>	<u>\$ 195,645,712</u>

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Las Vegas-Clark County Library District

Table Two
Changes in Net Position
Last Ten Fiscal Years
(unaudited)

	2013	2014	2015	2016	2017
Governmental Activities					
Expenses					
Culture and recreation	\$ 52,270,309	\$ 54,507,423	\$ 56,210,061	\$ 57,957,100	\$ 61,465,229
Interest on long-term debt	1,619,751	1,453,830	1,255,025	1,018,947	742,550
	<u>53,890,060</u>	<u>55,961,253</u>	<u>57,465,086</u>	<u>58,976,047</u>	<u>62,207,779</u>
Program revenues					
Charges for services	2,154,897	1,995,572	1,912,010	1,940,056	1,798,891
Operating grants and contributions	944,139	901,829	1,040,401	4,253,809	1,325,657
	<u>3,099,036</u>	<u>2,897,401</u>	<u>2,952,411</u>	<u>6,193,865</u>	<u>3,124,548</u>
Net (expenses) program revenues	<u>(50,791,024)</u>	<u>(53,063,852)</u>	<u>(54,512,675)</u>	<u>(52,782,182)</u>	<u>(59,083,231)</u>
General revenues					
Property taxes	36,969,297	36,548,070	36,689,006	37,782,285	38,694,173
Intergovernmental shared revenues, unrestricted	17,366,883	18,345,024	19,457,174	20,118,630	21,019,709
Investment income	71,191	381,508	486,814	483,057	492,694
Gain on sale of capital assets				2,365,772	
Miscellaneous	244,222	151,013	220,734	284,690	
	<u>54,651,593</u>	<u>55,425,615</u>	<u>56,853,728</u>	<u>61,034,434</u>	<u>60,206,576</u>
Change in net position	<u>\$ 3,860,569</u>	<u>\$ 2,361,763</u>	<u>\$ 2,341,053</u>	<u>\$ 8,252,252</u>	<u>\$ 1,123,345</u>

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Las Vegas-Clark County Library District

Table Two
Changes in Net Position (Continued)
Last Ten Fiscal Years
(unaudited)

	2018	2019	2020	2021	2022
Governmental Activities					
Expenses					
Culture and recreation	\$ 66,465,502	\$ 68,992,741	\$ 71,157,890	\$ 65,338,208	\$ 62,065,837
Interest on long-term debt	691,561	449,745	296,367	296,367	299,367
	<u>67,157,063</u>	<u>69,442,486</u>	<u>71,454,257</u>	<u>65,634,575</u>	<u>62,365,204</u>
Program revenues					
Charges for services	1,447,893	1,361,116	1,035,009	660,408	1,012,994
Operating grants and contributions	1,559,827	1,483,012	1,491,555	1,461,662	2,251,590
	<u>3,007,720</u>	<u>2,844,128</u>	<u>2,526,564</u>	<u>2,122,070</u>	<u>3,264,584</u>
Net (expenses) program revenues	<u>(64,149,343)</u>	<u>(66,598,358)</u>	<u>(68,927,693)</u>	<u>(63,512,505)</u>	<u>(59,100,620)</u>
General revenues					
Property taxes	40,516,887	43,107,497	46,305,279	50,132,189	54,388,383
Intergovernmental shared revenues, unrestricted	22,010,620	23,443,319	22,414,958	24,212,142	29,109,435
Investment income	347,460	703,199	716,886	303,208	(298,636)
Gain on sale of capital assets					
Miscellaneous	573,433	838,564	1,094,794	785,761	1,309,571
	<u>63,448,400</u>	<u>68,092,579</u>	<u>70,531,917</u>	<u>75,433,300</u>	<u>84,508,753</u>
	<u>\$ (700,943)</u>	<u>\$ 1,494,221</u>	<u>\$ 1,604,224</u>	<u>\$ 11,920,795</u>	<u>\$ 25,408,133</u>

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Las Vegas-Clark County Library District

Table Three
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General fund					
Unassigned	<u>\$ 15,653,488</u>	<u>\$ 17,893,241</u>	<u>\$ 17,156,400</u>	<u>\$ 9,666,594</u>	<u>\$ 16,073,788</u>
Other governmental funds					
Nonspendable	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Restricted	5,407,725	451,109	370,565	373,086	407,594
Assigned	<u>47,339,941</u>	<u>48,580,793</u>	<u>46,752,191</u>	<u>60,781,220</u>	<u>48,589,411</u>
	<u>\$ 52,757,666</u>	<u>\$ 49,041,902</u>	<u>\$ 47,132,756</u>	<u>\$ 61,164,306</u>	<u>\$ 49,007,005</u>
	<u>2018 ¹</u>	<u>2019 ²</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General fund					
Unassigned	<u>\$ 15,168,032</u>	<u>\$ 14,576,974</u>	<u>\$ 18,773,959</u>	<u>\$ 31,059,998</u>	<u>\$ 35,385,966</u>
Other governmental funds					
Nonspendable	\$ 17,991,600	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Restricted	10,026,860	19,625,206	19,546,460	19,764,586	20,081,140
Assigned	<u>28,150,122</u>	<u>13,974,972</u>	<u>13,446,653</u>	<u>12,130,817</u>	<u>28,195,465</u>
	<u>\$ 56,168,582</u>	<u>\$ 33,610,178</u>	<u>\$ 33,003,113</u>	<u>\$ 31,905,403</u>	<u>\$ 48,286,605</u>

¹ The decrease in assigned fund balance was due to increases in nonspendable and restricted fund balances related to the New Markets Tax Credits Program.

² The decrease in nonspendable fund balance was due to transfers to restricted fund balance.

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Las Vegas-Clark County Library District

Table Four
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues					
Taxes	\$ 37,238,359	\$ 36,679,479	\$ 36,726,674	\$ 37,867,310	\$ 38,620,551
Intergovernmental revenues, consolidated taxes	17,366,883	18,345,024	19,457,174	20,118,630	21,019,709
Grants	778,939	744,343	865,263	965,454	963,837
Charges for services	2,154,897	1,995,572	1,912,010	1,940,056	1,798,891
Investment income	71,191	381,508	486,814	483,057	140,393
Contributions	165,200	157,486	175,138	3,288,355	361,820
Miscellaneous	244,222	151,013	220,734	284,690	352,301
	<u>58,019,691</u>	<u>58,454,425</u>	<u>59,843,807</u>	<u>64,947,552</u>	<u>63,257,502</u>
Expenditures					
Culture and recreation					
Salaries and wages	23,154,918	23,970,365	25,070,408	26,114,814	27,120,711
Employee benefits	8,038,605	8,594,916	8,864,159	9,530,751	10,099,865
Supplies and services	11,189,919	11,749,579	12,467,514	12,611,647	12,682,493
Capital outlay	8,782,135	7,984,226	8,458,563	9,515,846	11,475,790
Debt Service					
Principal	5,635,000	5,805,000	6,035,000	6,280,000	6,590,000
Interest	1,995,400	1,826,350	1,594,150	1,352,750	1,038,750
	<u>58,795,977</u>	<u>59,930,436</u>	<u>62,489,794</u>	<u>65,405,808</u>	<u>69,007,609</u>
Other financing sources (uses)					
Proceeds from sale of capital assets				7,000,000	
Issuance of debt					
Lease issuance proceeds					
Transfers in	46,799,036	6,600,000	8,100,000	18,100,000	
Transfer out	(46,799,036)	(6,600,000)	(8,100,000)	(18,100,000)	
	<u>7,000,000</u>				
Change in fund balances	<u>\$ (776,286)</u>	<u>\$ (1,476,011)</u>	<u>\$ (2,645,987)</u>	<u>\$ 6,541,744</u>	<u>\$ (5,750,107)</u>
Debt service as a percentage of noncapital expenditures	<u>15.26%</u>	<u>14.69%</u>	<u>14.12%</u>	<u>13.66%</u>	<u>13.26%</u>

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Las Vegas-Clark County Library District

Table Four
Changes in Fund Balances, Governmental Funds (Continued)
Last Ten Fiscal Years
(unaudited)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues					
Taxes	\$ 40,584,070	\$ 43,021,659	\$ 46,269,522	\$ 50,058,474	\$ 54,299,133
Intergovernmental revenues, consolidated taxes	22,010,620	23,443,319	22,414,958	24,212,142	29,109,435
Grants	1,046,584	1,075,934	954,435	1,074,591	1,874,303
Charges for services	1,447,893	1,361,116	1,035,009	660,408	1,012,994
Investment income	283,855	693,632	722,044	297,109	(298,770)
Contributions	22,464,890	11,043,529	1,065,203	823,983	881,100
Miscellaneous	591,766	1,053,147	1,409,794	1,100,761	1,624,571
	<u>88,429,678</u>	<u>81,692,336</u>	<u>73,870,965</u>	<u>78,227,468</u>	<u>88,502,766</u>
Expenditures					
Culture and recreation					
Salaries and wages	27,889,427	29,775,173	30,482,806	30,643,293	27,647,873
Employee benefits	10,484,274	11,297,628	12,405,042	11,563,463	11,725,623
Supplies and services	38,299,341	25,223,743	16,883,694	14,838,770	17,094,852
Capital outlay	25,372,946	30,620,637	10,213,136	9,697,244	11,121,373
Debt Service					
Principal	6,920,000	7,265,000			14,616
Interest	830,319	659,617	296,367	296,367	299,367
	<u>109,796,307</u>	<u>104,841,798</u>	<u>70,281,045</u>	<u>67,039,137</u>	<u>67,903,704</u>
Other financing sources (uses)					
Proceeds from sale of capital assets	1,034,254				
Issuance of debt	26,290,000				
Lease issuance proceeds					108,108
Transfers in	7,400,000	6,200,000	3,000,000		19,000,000
Transfer out	(7,400,000)	(6,200,000)	(3,000,000)		(19,000,000)
	<u>27,324,254</u>				<u>108,108</u>
Change in fund balances	<u>\$ 5,957,625</u>	<u>\$ (23,149,462)</u>	<u>\$ 3,589,920</u>	<u>\$ 11,188,331</u>	<u>\$ 20,707,170</u>
Debt service as a percentage of noncapital expenditures	<u>9.18%</u>	<u>10.68%</u>	<u>0.49%</u>	<u>0.52%</u>	<u>0.55%</u>

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Las Vegas-Clark County Library District

Table Five
General Governmental Revenues by Source
Last Ten Fiscal Years
(unaudited)

Fiscal Year	Property Taxes	Intergovernmental Revenues, Consolidated Taxes	Investment Income	Other	Total
2013	\$ 37,238,359	\$ 17,366,883	\$ 744,343	\$ 2,670,106	\$ 58,019,691
2014	36,679,479	18,345,024	381,508	3,048,414	58,454,425
2015	36,726,674	19,457,174	486,814	3,173,145	59,843,807
2016	37,867,310	20,118,630	483,057	6,478,555	64,947,552
2017	38,620,551	21,019,709	140,393	3,476,849	63,257,502
2018	40,584,070	22,010,620	283,855	25,551,133	88,429,678
2019	43,021,659	23,443,319	693,632	14,533,726	81,692,336
2020	46,269,522	22,414,958	722,044	4,464,441	73,870,965
2021	50,058,474	24,212,142	297,109	3,659,743	78,227,468
2022	54,299,133	29,109,435	(298,770)	5,392,968	88,502,766

Source: Las Vegas-Clark County Library District, Financial Services.

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Las Vegas-Clark County Library District

Table Six
Principal Property Tax Payers
Current and Nine Years Ago
(unaudited)

Taxpayer	2022			2013		
	Taxable Assessed Value *	Rank	Percent of Taxable Assessed Valuation	Taxable Assessed Value *	Rank	Percent of Taxable Assessed Valuation
MGM Resorts International	\$ 2,867,425,223	1	2.87%	\$ 2,453,765,826	1	4.53%
Nevada Energy	1,841,698,342	2	1.84%	1,618,820,753	2	2.99%
The Blackstone Group	1,315,451,146	3	1.32%			
Caesar's Entertainment Corporation	1,169,711,872	4	1.17%	1,514,349,117	3	2.79%
Las Vegas Sands Corporation	1,163,859,805	5	1.16%	958,971,521	4	1.77%
Wynn Resorts Limited	897,132,496	6	0.90%	720,065,000	5	1.33%
Station Casinos LLC	845,559,409	7	0.85%	486,757,127	6	0.90%
Genting Group	781,747,466	8	0.78%			
VICI Properties	718,497,837	9	0.72%			
Howard Hughes Corporation	508,061,570	10	0.51%	164,087,944	9	0.30%
Boyd Gaming Corporation				323,806,369	7	0.60%
Nevada Property 1 LLC				279,418,598	8	0.52%
General Growth Properties				161,490,791	10	0.30%
	<u>\$ 12,109,145,166</u>		<u>12.11%</u>	<u>\$ 8,681,533,046</u>		<u>16.02%</u>
Clark County Assessed Valuation **	<u>\$ 99,962,719,089</u>			<u>\$ 54,195,268,097</u>		

* Clark County Assessor's Office.

** Property Tax Rates for Nevada Local Governments Fiscal Years 2012-13 and 2021-22.

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Las Vegas-Clark County Library District
Table Seven
Schedule of Property Tax Rates * - Direct
and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

	2013	2014	2015	2016	2017
Las Vegas-Clark County Library District	0.0942	0.0942	0.0942	0.0942	0.0942
Clark County	0.6391	0.6391	0.6391	0.6391	0.6391
Clark County School District	1.3034	1.3034	1.3034	1.3034	1.3034
State of Nevada	0.1850	0.1850	0.1850	0.1850	0.1850
Incorporated Cities					
Las Vegas	0.7715	0.7715	0.7715	0.7715	0.7715
Mesquite	0.5520	0.5520	0.5520	0.5520	0.5520
Unincorporated Towns					
Bunkerville	0.0200	0.0200	0.0200	0.0200	0.0200
Enterprise	0.2064	0.2064	0.2064	0.2064	0.2064
Indian Springs	0.0200	0.0200	0.0200	0.0200	0.0200
Laughlin	0.8416	0.8416	0.8416	0.8416	0.8416
Moapa	0.1094	0.1094	0.1094	0.1094	0.1094
Moapa Valley	0.0200	0.0200	0.0200	0.0200	0.0200
Mt. Charleston	0.0200	0.0200	0.0200	0.0200	0.0200
Paradise	0.2064	0.2064	0.2064	0.2064	0.2064
Searchlight	0.0200	0.0200	0.0200	0.0200	0.0200
Spring Valley	0.2064	0.2064	0.2064	0.2064	0.2064
Summerlin	0.2064	0.2064	0.2064	0.2064	0.2064
Sunrise Manor	0.2064	0.2064	0.2064	0.2064	0.2064
Whitney	0.2064	0.2064	0.2064	0.2064	0.2064
Winchester	0.2064	0.2064	0.2064	0.2064	0.2064
Other Special Districts					
Clark County Fire Service area	0.2197	0.2197	0.2197	0.2197	0.2197
Coyote Spring Valley Groundwater Basin	0.0000	0.0000	0.0000	0.0000	0.0000
Las Vegas Metropolitan Police 911	0.0050	0.0050	0.0050	0.0050	0.0050
Kyle Canyon Water District Debt	0.0000	0.0000	0.0000	0.0000	0.0000
Las Vegas Metropolitan Police Manpower – City	0.2800	0.2800	0.2800	0.2800	0.2800
Las Vegas Metropolitan Police Manpower – County	0.2800	0.2800	0.2800	0.2800	0.2800
Lower Moapa Groundwater Basin	0.0000	0.0000	0.0000	0.0000	0.0000
Mt. Charleston Fire Protection District	0.8813	0.8813	0.8813	0.8813	0.8813

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Las Vegas-Clark County Library District

Table Seven
Schedule of Property Tax Rates * - Direct
and Overlapping Governments (Continued)
Last Ten Fiscal Years
(Unaudited)

	2018	2019	2020	2021	2022
Las Vegas-Clark County Library District	0.0942	0.0942	0.0942	0.0942	0.0942
Clark County	0.6391	0.6391	0.6391	0.6391	0.6541
Clark County School District	1.3034	1.3034	1.3034	1.3034	1.3034
State of Nevada	0.1850	0.1850	0.1850	0.1850	0.1700
Incorporated Cities					
Las Vegas	0.7715	0.7715	0.7715	0.7715	0.7715
Mesquite	0.5520	0.5520	0.5520	0.5520	0.5520
Unincorporated Towns					
Bunkerville	0.0200	0.0200	0.0200	0.0200	0.0200
Enterprise	0.2064	0.2064	0.2064	0.2064	0.2064
Indian Springs	0.0200	0.0200	0.0200	0.0200	0.0200
Laughlin	0.8416	0.8416	0.8416	0.8416	0.8416
Moapa	0.1094	0.1094	0.1094	0.1094	0.1094
Moapa Valley	0.0200	0.0200	0.0200	0.0200	0.0200
Mt. Charleston	0.0200	0.0200	0.0200	0.0200	0.0200
Paradise	0.2064	0.2064	0.2064	0.2064	0.2064
Searchlight	0.0200	0.0200	0.0200	0.0200	0.0200
Spring Valley	0.2064	0.2064	0.2064	0.2064	0.2064
Summerlin	0.2064	0.2064	0.2064	0.2064	0.2064
Sunrise Manor	0.2064	0.2064	0.2064	0.2064	0.2064
Whitney	0.2064	0.2064	0.2064	0.2064	0.2064
Winchester	0.2064	0.2064	0.2064	0.2064	0.2064
Other Special Districts					
Clark County Fire Service area	0.2197	0.2197	0.2197	0.2197	0.2197
Coyote Spring Valley Groundwater Basin	0.0000	0.0000	0.0000	0.0000	0.0000
Las Vegas Metropolitan Police 911	0.0050	0.0050	0.0050	0.0050	0.0050
Kyle Canyon Water District Debt	0.0000	0.0000	0.0000	0.0000	0.0000
Las Vegas Metropolitan Police Manpower – City	0.2800	0.2800	0.2800	0.2800	0.2800
Las Vegas Metropolitan Police Manpower – County	0.2800	0.2800	0.2800	0.2800	0.2800
Lower Moapa Groundwater Basin	0.0000	0.0000	0.0000	0.0000	0.0000
	0.8813	0.8813	0.8813	0.8813	0.8813

* Per \$100 of assessed value. Constitutional limit is \$3.64 on any one area's combined tax rate

Sources: Clark County Treasurer's Office and State of Nevada, Department of Taxation "Local Government Finance Redbook."

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Las Vegas-Clark County Library District

Table Eight
Assessed and Estimated Actual Value
of Taxable Property in Clark County
Last Ten Fiscal Years
(unaudited)

Fiscal Year	Property Value Assessed *			Total Direct Tax Rate **	Total Real and Personal Estimated Market Value	Total Assessed Value as a Percentage of Total Estimated Market Value
	Real	Personal	Total			
2013	\$ 48,963,146,030	\$ 4,303,923,931	\$ 53,267,069,961	0.6391	\$ 152,191,628,459	35%
2014	49,809,243,448	4,906,452,131	54,715,695,579	0.6391	156,330,558,797	35%
2015	57,491,891,230	5,099,798,428	62,591,689,658	0.6391	178,833,399,022	35%
2016	65,063,984,029	5,458,301,376	70,522,285,405	0.6391	201,492,244,014	35%
2017	70,542,809,530	6,658,463,516	77,201,273,046	0.6391	220,575,065,846	35%
2018	75,393,978,406	7,263,442,050	82,657,420,456	0.6391	236,164,058,446	35%
2019	81,419,209,409	7,233,309,253	88,652,518,662	0.6391	253,292,910,463	35%
2020	89,852,896,323	7,935,147,667	97,788,043,990	0.6391	279,394,411,400	35%
2021	96,977,318,348	7,955,102,154	104,932,420,502	0.6391	299,806,915,720	35%
2022	101,114,084,563	8,444,136,808	109,558,221,371	0.6391	313,023,489,633	35%

Source: Clark County Assessor's Office.

* Information is presented for Clark County, as specific information is not available for the District. Property in Clark County is reassessed each year

** Per \$100 of assessed value. Constitutional limit is \$3.64 on any one area's combined tax rate

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Las Vegas-Clark County Library District

Table Nine
Property Tax Levies and Collections
Last Ten Fiscal Years
(unaudited)

Fiscal Year	Tax Levy	Current Tax Levy Collections	Percent of Current Tax Levy Collected	Delinquent Tax Levy Collections	Total Tax Levy Collected	Percent of Total Tax Levy Collected
2013	\$ 33,375,997	\$ 32,965,947	98.77%	\$ 408,030	\$ 33,373,977	99.99%
2014	32,979,518	32,656,773	99.02%	320,677	32,977,450	99.99%
2015	32,886,197	32,618,211	99.19%	265,558	32,883,769	99.99%
2016	33,852,138	33,606,775	99.28%	241,975	33,848,750	99.99%
2017	34,586,281	34,345,004	99.30%	236,193	34,581,197	99.99%
2018	36,266,473	35,816,151	98.76%	443,477	36,259,628	99.98%
2019	38,604,857	38,325,008	99.28%	270,636	38,595,644	99.98%
2020	41,664,851	41,393,459	99.35%	255,955	41,649,414	99.96%
2021	45,307,848	45,092,488	99.52%	169,466	45,261,954	99.90%
2022	49,402,605	49,173,328	99.54%		49,173,328	99.54%

Source: Las Vegas-Clark County Library District, Financial Services.

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Las Vegas-Clark County Library District

Table Ten
Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt per Capita
Last Ten Fiscal Years
(unaudited)

Fiscal Year	Total Assessed Value	Total Bonded Debt * (excluding leases)	Debt Service Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita **	Net Bonded Debt per Personal Income **
2013	\$ 43,960,887,983	\$ 38,895,000	\$ 38,895,000				
2014	41,434,275,926	33,090,000	33,090,000				
2015	47,887,915,087	27,055,000	27,055,000				
2016	52,377,637,009	20,775,000	20,775,000				
2017	56,206,825,270	14,295,270	14,295,270				
2018	59,493,519,485	33,583,247	612,187	\$ 32,971,060	0.06%	\$ 14.65	\$ 0.31
2019	63,598,612,187	26,290,000	1,008,528	25,281,472	0.04%	11.02	0.23
2020	69,398,544,881	26,290,000	943,205	25,346,795	0.04%	11.19	0.21
2021	75,177,719,020	26,290,000	1,168,627	25,121,373	0.03%	10.83	***
2022	76,924,251,094	26,290,000	310,159	25,979,841	0.03%	***	***

Source: State of Nevada, Department of Taxation "Local Government Finance Redbook."

* Amounts include bonds, unamortized bond premiums and notes payable

** See Table Thirteen for personal income and population data

*** Not available at time of printing

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Las Vegas-Clark County Library District

Table Eleven
Computation of Legal Debt Margin
Last Ten Fiscal Years
(unaudited)

	2013	2014	2015	2016	2017
Taxable assessed property value	<u>\$ 44,890,713,035</u>	<u>\$ 45,726,057,890</u>	<u>\$ 2,303,574,080</u>	<u>\$ 52,377,637,009</u>	<u>\$ 56,206,825,270</u>
Debt limit (10% of assessed value)	\$ 4,489,071,304	\$ 4,572,605,789	\$ 230,357,408	\$ 5,237,763,701	\$ 5,620,682,527
Debt subject to limitation	<u>38,895,000</u>	<u>33,090,000</u>	<u>27,055,000</u>	<u>20,775,000</u>	<u>14,185,000</u>
Legal debt margin	<u>\$ 4,450,176,304</u>	<u>\$ 4,539,515,789</u>	<u>\$ 203,302,408</u>	<u>\$ 5,216,988,701</u>	<u>\$ 5,606,497,527</u>
Debt subject to limitation as a percentage of debt limit	<u>0.87%</u>	<u>0.72%</u>	<u>11.74%</u>	<u>0.40%</u>	<u>0.25%</u>
	2018	2019	2020	2021	2022
Taxable assessed property value	<u>\$ 59,493,519,490</u>	<u>\$ 63,598,612,187</u>	<u>\$ 69,398,544,881</u>	<u>\$ 75,177,719,020</u>	<u>\$ 76,924,251,094</u>
Debt limit (10% of assessed value)	\$ 5,949,351,949	\$ 6,359,861,219	\$ 6,939,854,488	\$ 7,517,771,902	\$ 7,692,425,109
Debt subject to limitation	<u>33,583,247</u>	<u>26,290,000</u>	<u>26,290,000</u>	<u>26,290,000</u>	<u>26,290,000</u>
Legal debt margin	<u>\$ 5,915,768,702</u>	<u>\$ 6,333,571,219</u>	<u>\$ 6,913,564,488</u>	<u>\$ 7,491,481,902</u>	<u>\$ 7,666,135,109</u>
Debt subject to limitation as a percentage of debt limit	<u>0.56%</u>	<u>0.41%</u>	<u>0.38%</u>	<u>0.35%</u>	<u>0.34%</u>

Source: LVCCLD Debt Management Policy.

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Las Vegas-Clark County Library District

Table Twelve
General Obligation Direct and Overlapping Debt *
June 30, 2022
(unaudited)

	Debt Outstanding (excluding leases)	Percent Applicable	Applicable Debt
Direct Debt			
Las Vegas-Clark County Library District	\$	100%	\$
Overlapping Debt			
Clark County	3,712,853,902	74.1%	2,751,198,124
Clark County School District	2,985,380,000	74.1%	2,212,145,178
City of Las Vegas	431,785,000	100%	431,785,000
Mesquite	9,732,306	100%	9,732,306
Clark County Water Reclamation District	385,634,444	100%	385,634,444
Las Vegas Valley Water District	2,935,483,397	100%	2,935,483,397
Big Bend Water District	1,357,524	100%	1,357,524
Virgin Valley Water District	10,804,960	100%	10,804,960
State of Nevada	1,258,830,000	53.3%	670,956,390
Total Overlapping Debt	<u>11,731,861,533</u>		<u>9,409,097,323</u>
Total Direct and Overlapping Debt	<u>\$ 11,731,861,533</u>		<u>\$ 9,409,097,323</u>

Source: Debt outstanding is provided by each governmental unit

* Debt included in this schedule is limited to direct and overlapping debt which is to be repaid using taxpayer revenues sources

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Las Vegas-Clark County Library District

Table Thirteen
Demographic Statistics - Clark County
Last Ten Calendar Years
(unaudited)

Calendar Year	County Population	Total Personal Income	Per Capita Personal Income	Median Age	School Enrollment **	Unemployment Rate
2012	1,988,195	\$ 7,742,358	\$ 39,068	35.4	308,377	8.1%
2013	2,031,723	77,290,997	38,561	36.2	311,218	7.4%
2014	2,069,450	83,258,428	40,655	36.4	314,598	6.2%
2015	2,118,353	90,217,603	43,017	36.8	306,832	5.3%
2016	2,166,181	94,001,080	43,826	37.2	307,974	4.9%
2017	2,193,818	99,914,746	45,444	37.5	309,965	4.4%
2018	2,251,175	106,317,025	47,184	37.7	319,311	3.9%
2019	2,293,391	110,628,465	49,225	37.9	317,306	3.7%
2020	2,265,461	118,678,768	51,244	38.1	314,757	8.1%
2021	2,320,551	*	*	38.3	301,474	5.3%

Sources:

County population: Nevada State Demographer's Office (2011-2021 estimates as of July 1). Populations are subject to periodic revisions

Per capita personal income and median age: U.S. Department of Commerce, Bureau of Economic Analysis and LVGEA Perspective

School enrollment: Clark County School District

Unemployment rate: Bureau of Labor Statistics (annual averages)

* Not available at time of printing

** Senate Bill 508, passed in the 2015 legislative session, changed the Distributive School Account reporting from a single annual official count day to a quarterly Average Daily Enrollment ("ADE"). The annual ADE reporting days are October 1, January 1, April 1, and July 1. ADE represents the District's total number of pupils enrolled in and scheduled to attend school divided by the number of days school is in session for that quarter. School year 2016 is the first year of the legislatively mandated change. School year 2016 is the Nevada Department of Education audited enrollment. Values shown in years 2012 through 2014 represent student population. Years 2015 through 2021 represent weighted enrollment (Funded).

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Las Vegas-Clark County Library District

Table Fourteen
Employment by Industry
Current and Nine Years Ago
(unaudited)

Industry	2022		2013	
	Employees	Percent of Total County Employment	Employees	Percent of Total County Employment
Leisure and Hospitality	262,232	25.81%	262,758	31.89%
Trade, Transportation and Utilities	205,015	20.18%	156,848	19.04%
Education and Health Services	164,306	16.17%	125,861	15.28%
Professional and Business Services	151,240	14.89%	111,306	13.51%
Construction	70,499	6.94%	39,180	4.76%
Financial Activities	53,228	5.24%	40,850	4.96%
Public Administration	38,388	3.78%	35,734	4.34%
Manufacturing	27,412	2.70%	20,298	2.46%
Other Services	25,189	2.48%	20,011	2.43%
Information	12,673	1.25%	10,066	1.22%
Unclassified	3,074	0.30%	612	0.07%
Natural Resources and Mining	2,616	0.26%	363	0.04%
Total Clark County Employment	<u>1,015,872</u>		<u>823,887</u>	

Source: Research and Analysis Bureau, Nevada Department of Employment, Training and Rehabilitation

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Las Vegas-Clark County Library District

Table Fifteen
Full-Time Equivalent Employees by Function
Last Ten Fiscal Years
(unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Function/program					
Culture and recreation	468	485	496	512	506
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Function/program					
Culture and recreation	519	523	525	529	530

Source: Las Vegas-Clark County Library District, Financial Services.

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Las Vegas-Clark County Library District

**Table Sixteen
Circulation Summary
Last Ten Fiscal Years
(unaudited)**

Fiscal Year	Circulation	Percent Increase (Decrease)	Library Media Materials
2013	13,574,331	0.93%	7,093,436
2014	13,757,192	1.35%	7,085,910
2015	13,418,861	(2.46%)	6,964,109
2016	13,758,171	2.53%	6,251,874
2017	11,014,656	(19.94%)	5,498,795
2018	10,138,181	(7.96%)	6,848,616
2019	9,267,338	(8.59%)	6,744,383
2020	6,677,518	(27.95%)	6,023,061
2021	5,608,025	(16.02%)	5,209,180
2022	8,185,591	45.96%	7,595,800

Source: Las Vegas-Clark County Library District, Collection & Bibliographic Services Department

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Single Audit and Accompanying Information

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**Independent Auditors' Report on
Compliance for Each Major Federal Program and
Report on Internal Control over Compliance
in Accordance with the Uniform Guidance**

The Executive Director and Board of Trustees
Las Vegas-Clark County Library District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Las Vegas-Clark County Library District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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 Auditors' 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the 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.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the 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 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 each major 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 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

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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 Auditors' 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 were not 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.

HintonBurdick, PLLC

Mesquite, Nevada

October 14, 2022

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Las Vegas - Clark County Library District
**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022**

<u>Federal Grantor/Pass-through Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Amount Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Institute of Museum and Library Services				
Passed-through State of Nevada, Library, Archives and Public Records, Department of Administration				
Grants to States	45.310	2021-04 2020-31 LVCCLD	\$ -	\$ 93,140 112,500
COVID-19 - Grants to States	45.310	45310-ARP CARES-11 Mobile Device Lending ARPML-250923- OMLS-22 CAGML-248449- OMLS-21		139,999 2,784 199,996 50,000 84,318
Total Institute of Museum and Library Services				<u>682,737</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		<u>779,571</u>
U.S. Department of Homeland Security, 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		<u>197,845</u>
Total federal assistance expended			<u><u>\$ -</u></u>	<u><u>\$ 1,660,153</u></u>

Las Vegas-Clark County Library District**Notes to Schedule of Federal Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022**

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, 2022. 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.

Note 3. Indirect Cost Rate

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

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Las Vegas - Clark County Library District
**Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued	Unmodified
Internal control over financial rep	
Material weaknesses identified	No
Significant deficiencies identified that are not considered to be material weaknesses	None reported
Noncompliance material to financial statements	No

Federal Awards

Internal control over major programs	
Material weaknesses identified	No
Significant deficiencies identified that are not considered to be material weaknesses	None reported
Type of auditors' report issued on compliance for major programs	Unmodified
Audit findings required to be reported in accordance with 2 CFR 200.516(a)	No

Identification of major programs

CFDA number	84.002
Name of federal program or cluster	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 - Financial Statement Findings

Internal control over financial reporting	No internal control matters noted
Compliance and other matters	
Compliance	No compliance items noted
Other matters	No other matters noted

Section III - Federal Award Findings and Questioned Costs

Internal control over financial reporting	No internal control matters noted
Compliance and other matters	
Compliance	No compliance items noted
Other matters	No other matters noted

Section IV - Summary Schedule of Prior Findings

No prior year federal award findings or questioned costs reported

SERVICE AREA & BRANCH LOCATIONS

Library Branches

1. Blue Diamond
2. Bunkerville
3. Centennial Hills
4. Clark County
5. East Las Vegas
6. Enterprise
7. Goodsprings
8. Indian Springs
9. Laughlin
10. Meadows
11. Mesquite
12. Moapa Town
13. Moapa Valley
14. Mt. Charleston
15. Rainbow
16. Sahara West
17. Sandy Valley
18. Searchlight
19. Spring Valley
20. Summerlin
21. Sunrise
22. West Charleston
23. West Las Vegas
24. Whitney
25. Windmill



ALL METRO BRANCHES ARE OPEN

Monday – Thursday from 10 a.m. to 8 p.m. and Friday, Saturday, and Sunday from 10 a.m. to 6 p.m.
Greater Clark County branch hours vary. Please call for hours 702.734.READ.