

ITEM III.

**PROPOSED AGENDA
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
Board of Trustees' Meeting
December 8, 2022**

DATE: Thursday, December 8, 2022

TIME: 5:00 p.m.

PLACE: Summerlin Library
1771 Inner Cir Drive,
Las Vegas, NV 89134 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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to a maximum of forty-five (45) minutes for both periods of public comment. Remarks by speakers during the public comment period shall be limited to three (3) minutes, each. A speaker may not transfer time to another speaker; although, the chair has the authority to grant additional time to a speaker. When more than fifteen (15) people wish to comment, the chair shall proportionately reduce the time allotted to the forty-five minute maximum.

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

IV. Approval of Proposed Minutes (For possible action)

- A. Finance and Audit Committee Meeting Minutes, November 7, 2022
- B. Regular Board Meeting, November 10, 2022

V. Chair’s Report

Possible Board discussion regarding the Chair’s report

VI. Library Reports

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

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

A. Executive Director’s Report - Kelvin Watson

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

VII. Unfinished Business- None

VIII. New Business

A. Consent Agenda

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

1. Discussion and possible Board action regarding contract award for Construction Manager at Risk (CMAR) Phase 1 - Preconstruction Services for the West Las Vegas Library project.

B. Regular Agenda

IX. Announcements

The January Board meeting will be held on Thursday, January 19, 2023, at 5:00pm. Location: Whitney Library, 5175 E Tropicana Ave, Las Vegas, NV 89122.

The February Board meeting will be held on Thursday, February 9, 2023, at 5:00pm. Location: Windmill Library, 7060 W Windmill Lane, Las Vegas, NV 89113.

The March Board meeting will be held on Thursday, March 9, 2023, at 5:00pm. Location: West Las Vegas Library, 951 W Lake Mead Blvd, Las Vegas, NV 89106.

X. Public Comment

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

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

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

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

- 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 Thursday, December 1, 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
1401 Flamingo Road

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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. Sahara West Library
9600 W Sahara Ave
Las Vegas, NV 89117

8. Summerlin Library
1771 Inner Cir Drive,
Las Vegas, NV 89134

9. 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/QBqGgD24Y2s> or

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

ITEM IV.A.

**PROPOSED MINUTES
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' FINANCE AND AUDIT COMMITTEE MEETING
LAS VEGAS, NEVADA
November 7, 2022**

The Board of Trustees' Finance and Audit Committee of the Las Vegas-Clark County Library District met in regular session via Zoom at 3:00 p.m., Monday, November 7, 2022.

Present: Committee: K. Rogers, Chair
N. Waugh
B. Wilson, ex-officio

Counsel: G. Welt

Absent: K. Benavidez
S. Ramaker

Staff: Floresto Cabias, CFO
Martha Ford, Accounting Manager

Guest: McKay Hall, Independent Auditor

K. Rogers, Chair, called the meeting to order at 3:00 p.m.

Roll Call All members listed above represent a quorum. Appendix A.

**Public Comment
(Item II.)** None.

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

Discussion and possible Committee action regarding a recommendation to accept the Fiscal Year 2021-2022 Audit Report and recommend acceptance of the Fiscal Year 2021-2022 Audit at the Board of Trustees' meeting on November 10, 2022. (For possible action) (Item IV.)

Chair Rogers introduced CFO Floresto Cabias, who explained that the Board of Trustees had authorized staff to engage the professional services firm HintonBurdick to audit the District's financial statements for Fiscal Year 2022. Today, staff is asking the Finance and Audit Committee to accept the Fiscal Year 2022 Audit Reports as presented by HintonBurdick, and recommend that the Board of Trustees accept the Audit at the Board of Trustees meeting on November 10th. He stated that McKay Hall, an audit partner with HintonBurdick, was in attendance to present the results of the audit.

CFO Cabias thanked the Financial Services staff, HintonBurdick, and Martha Ford, Accounting Manager, for their efforts to complete the audit. It was HintonBurdick's first time auditing the District, and they were a pleasure to work with. He noted the firm's expertise in local government finance, nonprofit accounting, and experience with the library industry, and appreciated the insights they provided.

Mr. Hall commended the Financial Services team for being focused and dedicated to doing a good job, and being pleasant to work with.

Mr. Hall displayed a presentation detailing the results of the audit. He

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Page 2**

explained that the objective of the audit was to obtain reasonable assurance about whether the financial statements are free from material misstatements. A misstatement is considered material if there is a substantial likelihood that an individual or group of misstatements would influence the judgment or opinions made by a reasonable user of the financial statements. The audit was performed in accordance with the standards generally accepted in the United States and also the standards contained in the governmental auditing standards issued by the Comptroller General of the United States.

Mr. Hall explained that although the District's internal controls were not audited, the auditing firm needed to understand the internal controls processes and their effectiveness in protecting the District's assets. A finding of a material weakness or a significant deficiency in a financial audit is usually related to internal controls, meaning a material misstatement could be processed without being caught in the normal course of business.

The auditors looked at the financial statements and the accounting records that tie to those financial statements, and tested the activity through confirmations with external parties, through various supporting documentation that they tie to the accounting records, and through analytics. If issues were noted during the financial audit, the auditors would issue a findings and recommendations letter including the material weaknesses or significant deficiencies. If something was less severe, or a controlled weakness, a "control finding" might be issued. Such findings are communicated to management and to the Committee and Board of Trustees.

Other items that are recommendations or informational could be communicated via a management letter.

Various reports are issued at the conclusion of an audit. The Audit Report on the Financial Statements was unmodified – a "clean opinion," meaning the information coming out of the Finance Department is reliable. There were no findings related to the Report on Compliance and on Internal Controls Over Financial Reporting. The Single Audit Report on Compliance for Major Programs was required because there was over \$750,000 in Federal funding. The District complied with all of its requirements related to the major programs tested by the auditors, and an unmodified or "clean opinion" was issued. All reports were included in the displayed presentation.

Mr. Hall then discussed government-wide financial highlights and five-year comparison trend analyses, which were also included in the presentation. The total net position or equity at June 30, 2022 was \$195 million, as shown on the statement of net position. The statement of activities detailed the revenues and expenses for the fiscal year. The net position had increased by \$25 million, comprised of unrestricted and restricted funds. Unrestricted resources can be used at any time to meet needs. In Fiscal Year 2021, there was an unrestricted deficit of \$5.6 million. This year the unrestricted net position was \$18.5 million, a very positive outcome.

In addition to the unrestricted assets, net assets for the year include net

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invested in capital assets and restricted assets. Capital assets were \$157 million, net of related debt. \$20 million was restricted.

Mr. Hall explained that these are important numbers to follow, because the net position, or Fund Balance, is a good indicator over time of the financial health of the District. While there were slight fluctuations, which was expected, a chart displayed that the District has had a solid net position over the last five years when all three categories were combined, increasing slightly each year in an upward trend.

The expectation for the General Fund is for revenues and expenditures to be fairly close. However, the District funds the Capital Projects Fund via the General Fund. The trends show careful consideration of how funds are used. The District has been building funds for the Capital Projects Fund to finance a new building without having to go out and bond or look for other funding resources. In response to a question from Chair Rogers, Mr. Hall confirmed the ratio of revenues to expenditures was reasonable.

In response to a question from Trustee Wilson, CFO Cabias confirmed the Ending Fund Balance in the General Fund was \$35 million as of June 30, 2022. As for overall equity, there was enough funding in the Capital Projects Fund for the new West Las Vegas Library, plus a \$12 or \$13 million surplus for other needs.

Mr. Hall discussed the revenues and expenditures of the Library District Foundation, one of the major funds reported in the financial statements. In 2018, there was a big difference due to the new markets tax credit program, but the numbers have been much more in line with each other since then. Chair Rogers asked where the revenue in the Foundation comes from, and CFO Cabias explained it was primarily from the sale of weeded books and materials from the Library District's collection.

Transfers to the Capital Project Fund have fluctuated over the years. There was a larger transfer in 2018 because of projects that were going on. There were lesser transfers in subsequent years as projects lagged, as expected. Funds have been built up over time, to be drawn down as needed. The trend was right in line with expectations.

Mr. Hall asked if there were any questions. He pointed out his contact information on the presentation, as well as the audit director's contact information, if questions come up later.

There were no questions.

Trustee Waugh moved to accept the Fiscal Year 2021-2022 Audit Report and recommend acceptance of the Fiscal Year 2021-2022 Audit as presented by the auditors at the Board of Trustees meeting on November 10, 2022. There was no opposition and the motion carried.

Mr. Hall again thank the District and staff. Chair Rogers said it was great to hear positive feedback from both sides, as both sides look forward to a long relationship. Trustee Wilson was pleased that a new firm audited the District with fresh eyes, and gave similar feedback as prior audits.

Chair Rogers asked whether the firm would rotate the lead auditor next year, or if it would be the same person. Mr. Hall responded that they

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could rotate the lead, but the general practice was to keep the same partner in charge for a few years. A portion of the team is rotated each year to have a new set of eyes internally, while keeping the institutional knowledge from prior audits, to make things run smoothly and more efficiently. Chair Rogers clarified it was just a question, and not a request. He was pleased to hear that a portion of the team was changed each year as normal practice.

The District's Accounting Manager, Martha Ford, a former auditor, confirmed that the approach was typical across the industry in almost all scenarios.

**Public Comment
(Item V.)**

None.

**Adjournment
(Item VI.)**

Trustee Wilson moved to adjourn the meeting. There was no opposition and Chair Rogers adjourned the meeting at 3:29 p.m.

Respectfully submitted,

Dr. Keith Rogers, Committee Chair

ITEM IV.B.

**PROPOSED MINUTES
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' MEETING
LAS VEGAS, NEVADA
NOVEMBER 10, 2022**

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session at the East Las Vegas Library, Las Vegas, Nevada, at 5:00 p.m., Thursday, November 10, 2022.

Present: Board: B. Wilson, Chair N. Waugh
E. Foyt J. Melendrez
K. Rogers J. Jiron
F. Ortiz K. Benavidez
K. Whiteley S. Ramaker

Counsel: G. Welt

Absent:

Staff: Kelvin Watson, Executive Director
Numerous Staff

Guests: None.

The meeting began at 5:00 p.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.

Public Comment (Item II) None.

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

Executive Session (Item IV.) Closed session- Discussion regarding personnel issue.

Approval of Proposed Minutes of Board of Trustees Meetings on October 13, 2022 (Item V.) Vice Chair Waugh moved to approve the Minutes of the Board of Trustees Meeting held on October 13, 2022.
There was no opposition and the motion carried.

Chair's Report (Item VI.) None.

**Library Reports
(Item VII.)**

**Executive Director's
Report
(Item VII.A.)**

Director Watson thanked Trustee Rogers, Trustee Jiron, and Vice Chair Waugh for attending the Career Online High School graduation at Clark County Library with 11 graduates.

Director Watson also reported that LVCCLD/LVCCLD Foundation received \$25,000 from Cox Charities to support the STEM Labs at Enterprise Library.

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

Chair Wilson acknowledged the incident report numbers were back down like the 2019 numbers.

Trustee Ortiz Acknowledge that the gate counts are back up and thanked the staff for bringing in customers.

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

Chair Wilson thanked the BAM team for the number of library card sign ups with the promotions done in September.

Trustee Whiteley thanked the BAM team for their work at the Las Vegas Valley Book Festival.

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

Vice Chair Waugh acknowledged the Adult Learning Program staff for their dedication to the Online Career High School Program/Graduation- Jill Hersha (Literacy Services Manager), Julia Cordova, Vashanta Munoz, Ana Lopez, Felicia Wilson, Thomas Gasper, Sherena Burwell, Emmanuel Rodriguez-Lopez, Noemi Rubio, and Anranza Marmolejo.

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

Chair Wilson thanked JoAnn Prevetti, Development Director on the work she and the Development team has done.

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

No questions.

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

No questions.

**General Services
Report
(Item VII.A.3.b.)
Human Resources
Report
(Item VII.A.3.c.)**

No questions.

No questions.

Chair Wilson accepted the Library Reports.

**Unfinished Business
(Item VIII.)** None.

**New Business
(Item IX.)**

**Consent Agenda
(Item IX.A.)** Vice Chair Waugh made a motion to approve the Consent Agenda.
Trustee Ramaker second the motion.

There was no opposition and the motion carried.

**Possible Board
discussion
regarding the
change of the June
2023 Board of
Trustees Meeting
date.
(Item IX.A.1.)** No questions.

**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.
(Item IX.A.2)** No questions.

**Regular Agenda
(Item IX.B.)** None.

**Announcements
(Item X.)** 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,
2023, at 5:00pm. Location: Whitney Library, 5175 E Tropicana Ave,
Las Vegas, NV 89122.

The February Board meeting will be held on Thursday, February 9,
2023, at 5:00pm. Location: Windmill Library, 7060 W Windmill Lane,
Las Vegas, NV 89113.

Trustee Foyt announced that she and Trustee Ortiz, along with Director
Watson and other staff attended the Nevada Library Association's 2022
Annual Conference at the Green Valley Library.


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**Public Comment
(Item XI.)** None.

**Adjournment
(Item XII.)** Chair Wilson adjourned the meeting at 5:49 p.m.

Respectfully submitted,

Elizabeth Foyt, Secretary



HINTONBURDICK
CPAs & ADVISORS


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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CPAs & ADVISORS

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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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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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Government Wide Financial Highlights

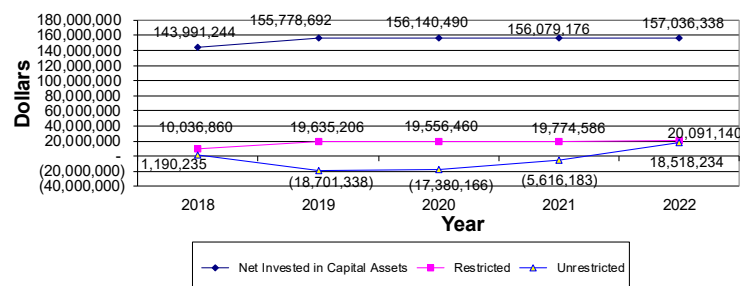
- Total net position (equity) was \$195,645,712 at June 30, 2022, (pg. 19).
- Total net position increased by \$25,408,133 (pg. 20).
 - Unrestricted net position increased by \$24,134,417 from a deficit of \$5,616,183 to a positive balance of \$18,518,234.
- Classification of Net Position
 - Net invested 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**

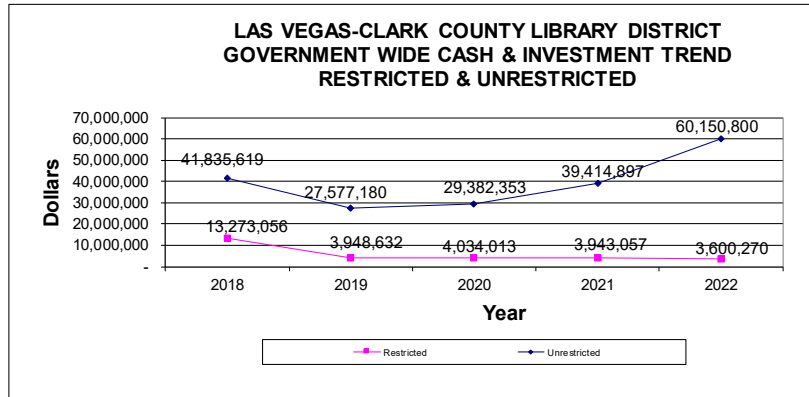


The District has had significant net position balances for each of the last five years. While there was a significant deficit in unrestricted net position beginning in fiscal year 2019, the deficit has reduced each year and switched back to a positive balance in fiscal year 2022.



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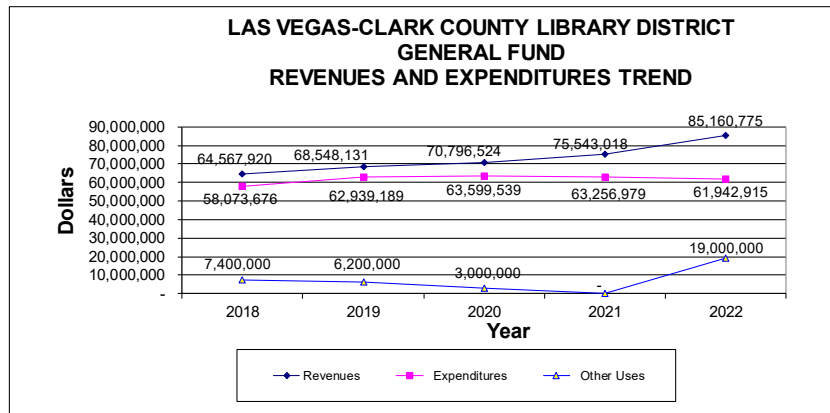


Cash took a decrease in fiscal year 2019, but amounts have been increasing since.



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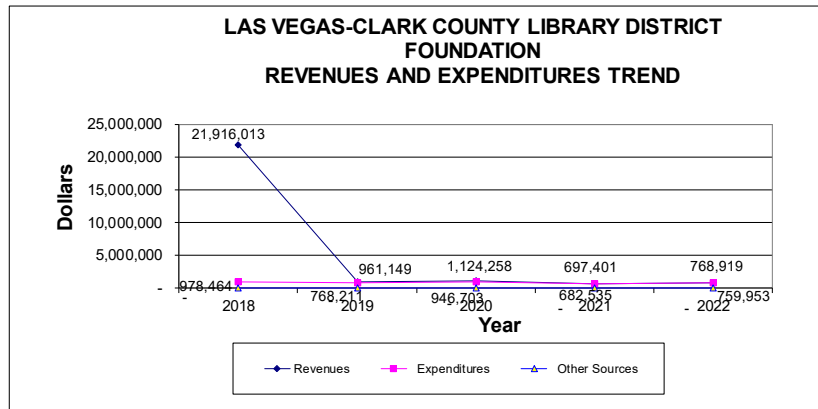


The General fund is normally expected to break even over time. The District's General fund has reported excess revenues over expenditures for the last five fiscal years. It is also the primary funding source for the Capital Projects Fund, so net income to build resources to address needed expenses related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



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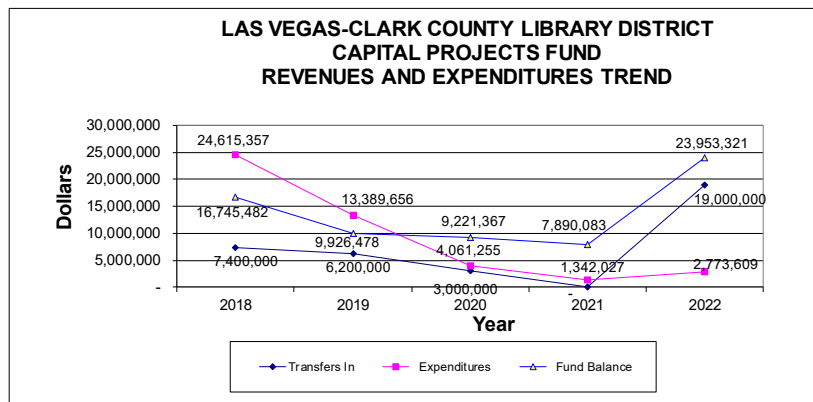


The Foundation accumulates and provides resources to the District. Significant revenues were recognized in Fiscal year 2018 related to New Market Tax Credits activity, and activity has been much more consistent in the following four years.



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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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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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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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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)

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.

Draft 10/27/2022

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

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.

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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.

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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



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VICE-CHAIR



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Felipe A. Ortiz



Sandra Ramaker



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Kate Turner Whiteley



Kelvin Watson
EXECUTIVE DIRECTOR

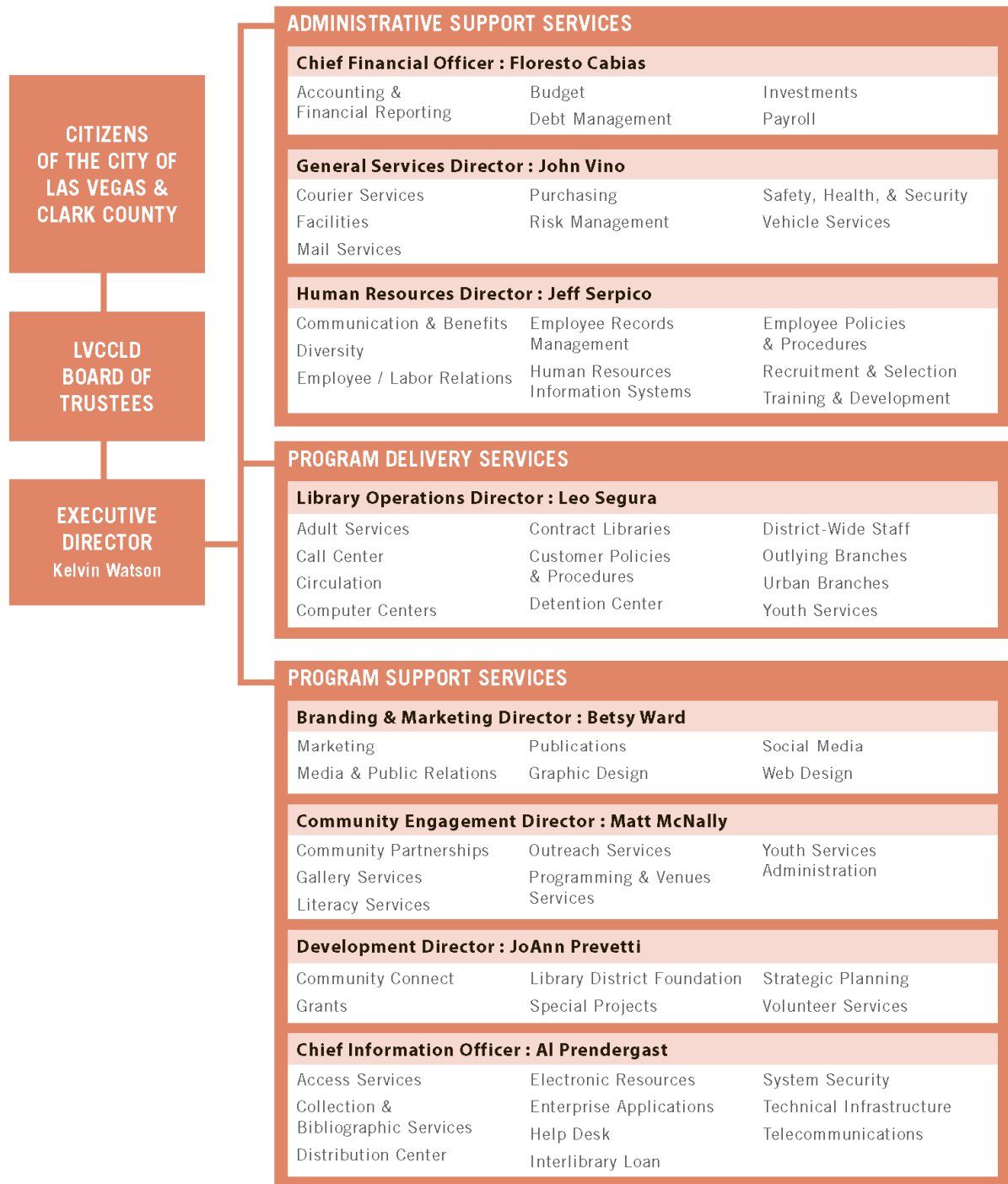
LIBRARY DISTRICT MISSION STATEMENT

“

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

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

Draft 10/27/2022

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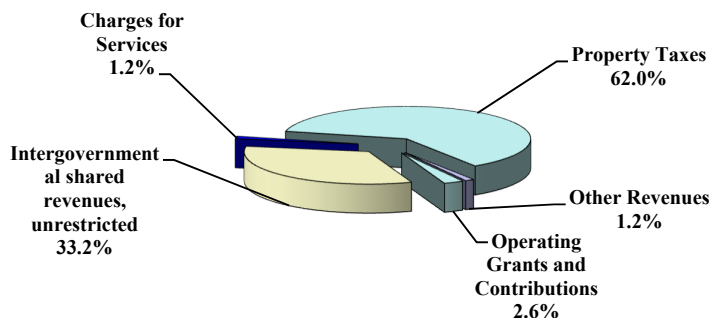
Las Vegas-Clark County Library District
**Management's Discussion and Analysis (continued)
For the Fiscal Year Ended June 30, 2022**

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.

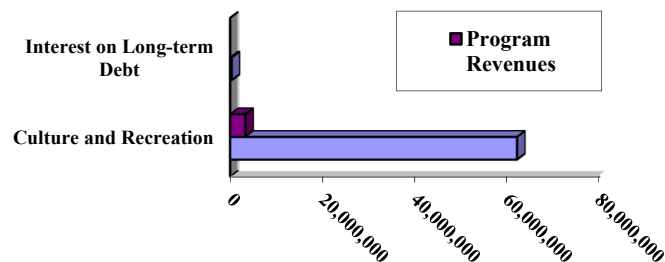
Culture and recreation expenses decreased \$3,272,371 or 5.2% from the prior year. This change can be primarily attributed to a decrease in pension expense due to changes in the actuarial valuation, normal fluctuations in day-to-day operational activities and the District continuing its conservative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

Revenues by Source

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.

Basic Financial Statements

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)

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Las Vegas-Clark County Library District

Balance Sheet (Continued)
June 30, 2022

Governmental Funds				
	Major Funds		Aggregate Non-Major Funds	Total
	General	Special Revenue Las Vegas- Clark County Library District Foundation		
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				
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	2,703,215	83,672,571
Total liabilities, deferred inflows of resources and fund balances	\$ 40,656,597	\$ 21,802,166	\$ 2,789,804	\$ 89,526,663

See notes to basic financial statements.

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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.

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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.

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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

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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).

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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.

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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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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

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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.

Las Vegas-Clark County Library District

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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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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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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Las Vegas-Clark County Library District
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

Las Vegas-Clark County Library District

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:

	1% Decrease in <u>Discount Rate</u>	<u>Discount Rate</u>	1% Increase in <u>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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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.

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 **	<u>\$ 1,744,645</u>
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.

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.

Other Supplementary Information

Combining and Individual Fund Statements and Schedules

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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

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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>

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			Variance to
	Original	Final	Actual	Final Budget
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>

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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>

**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

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Statistical Section

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)

	2013	2014	2015	2016	2017
General fund					
Unassigned	\$ 15,653,488	\$ 17,893,241	\$ 17,156,400	\$ 9,666,594	\$ 16,073,788
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	47,339,941	48,580,793	46,752,191	60,781,220	48,589,411
	<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>
	2018 ¹	2019 ²	2020	2021	2022
General fund					
Unassigned	\$ 15,168,032	\$ 14,576,974	\$ 18,773,959	\$ 31,059,998	\$ 35,385,966
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	28,150,122	13,974,972	13,446,653	12,130,817	28,195,465
	<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)

	2013	2014	2015	2016	2017
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 shedule 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).

Draft 10/27/2022

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

Draft 10/27/2022

Single Audit and Accompanying Information

**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>\$ 1,660,153</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.

Draft 10/27/2022

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.



ITEM VI.A.

MEMORANDUM

TO: Board of Trustees

FROM: Kelvin A. Watson, Executive Director

DATE: November 30, 2022

SUBJECT: Executive Director's Monthly Report, December 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' December 8, 2022 meeting. I have supplemented this with information in the board packet and distributed to Trustees.

Keynote speaker for Washington Digital Library Consortium 2022.

Keynote speaker and lead breakout session: Powerful Places for the Memphis Public Library Staff Day.

Attended the Nevada Library Association 2022 Annual Conference.

Attended the Urban Libraries Council 2022 annual Forum: Creating a Place for Democracy. Moderated the panel discussion: The Democracy

LJ/SLJ Power of Partnerships speaker along with Jaime Cruz to discuss the LVCCLD & Workforce Connections partnership.

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

- Attended the Las Vegas African American Museum Ambassadors Meeting
- Attended the Board of Trustees Finance and Audit Committee Meeting
- Participated in the Intermountain Healthcare partnering meeting to discuss cell phone lending program, blood pressure monitors for distribution, and having case managers at library locations
- Attended the LVEA Meeting
- Introduced the speakers at the Workforce Summit held at Windmill Library
- Attended the Library Operations Meeting
- Attended Library Directors Monthly Call
- Participated in the Las Vegas Book Festival Recap Meeting

- Participated in the Local Library Director's Meeting
- ULC Annual Forum Prep Call- The Library's Role in Democracy
- Attended the Capira Mobile App Demo from OCLC
- Meeting with Cox VP, Janet Uthman and Singer, Anu to discuss community event at West Las Vegas in March 2023
- PLA 2022-2023 Committee Chair Orientation Meeting
- Attended Meeting with KME Architects and Administration Team
- OCLC Global Council Business Meeting

ITEM VI.A.1.a.



MEMORANDUM

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

FROM: Leo Segura, Library Operations Director

DATE: November 30, 2022

SUBJECT: Library Operations Report, December 2022

This report provides an overview of the Library Operations initiatives, including 25 Branch Libraries and the Misdemeanant Jail Library. This report covers **November 1 – November 30, 2022.**

POWERFUL PEOPLE

- Library Operations concluded recruitments for two (2) Adult Services Assistants, One (1) Assistant Branch Manager, four (4) Computer Lab Assistants, one (1) Customer Services Assistant, one (1) Library Associate, and one (1) Youth Services Assistant.
- LO welcomes **Kirsten "K" Hoerner** to the LO – West Region Team as the new Library Associate for Blue Diamond Library. Their role as Library Associate will start Saturday, December 10, 2022.

Mx. Kirsten "K" Hoerner: They are white and non-binary, and their pronouns are they/them. **K** grew up in the Seattle, WA area; and lived in Los Angeles, CA; Tucson, AZ; and Las Vegas, NV. They love the Vegas Valley and are proud to call themselves Nevadan. K has been with The Library District for seven years, serving at West Las Vegas, WOW, and Mesquite. They joined Library 2.0 and Beyond Toastmasters! They have been in the library field for about 12 years, with time at UNLV Libraries, University of Arizona libraries (special and academic), Pima County Public Libraries, and volunteering at the Arizona State Museum and Archives. K earned two Bachelor of Arts degrees from UNLV in English Literature and Women's Studies, as well as a Great Works Certificate. K loves horror, cats, and most forms from the Kingdom of Plantae (they wanted to be a botanist at one point in time). They are a voracious reader and contribute to the monthly staff lists. K is looking forward to serving the Blue Diamond community.

- Library Operations would like to say best of luck and best wishes to six (6) staff members moving on from the District in November.

Library Operations Report
Page 2

- Library Operations extends our warmest congratulations to Regional Manager **Chantel Clark** on her new position as Associate Director of Strategic Partnerships for the Milwaukee Public Library. In her new position, Chantel will continue to have a public services role and will oversee branch services, branch managers, the main Central Library, as well as Circulation, Youth Services, and the Collection Development and ILL Divisions. As we reflect on and celebrate all your hard work and achievements in Las Vegas, we also encourage you to keep in touch.
- Thursday (November 10th) – the day before Veteran’s Day – Clark County Library Teen Services Specialist Russ brought in a bunch of his own military equipment and other paraphernalia from his time serving in the Marines. Russ set up a whole display in the Teen Lounge spreading out all of his items across two tables and creating an inviting, eye-catching exhibit. Russ brought in several of his dress uniforms with medals, camouflage fatigues, backpacks, duffel bags, canteens, shovels, tarps, caps, formal headwear, vests, etc. Russ also brought in training materials such as books and personal journals of his experience serving in the marines on active duty.



It turns out Russ joined the Marines before 911 happened. He deployed to Iraq when he was only 20 years old. He served there on active duty for a year.

Russ brought a laptop with photos of himself, his unit, Iraq, villages, Iraqi people, projects the Marines worked on while over there. Russ set up the laptop up on one of the tables in the Teen Lounge and photos cycled through all afternoon giving the teens a chance to see what life was like for him while deployed.



Library Operations Report
Page 3

Russ put together an impromptu/pop-up program that was very organic, relevant, timely, and much appreciated by staff and customers alike. Branch Manager Robbin Gaebler says that in her "mind that is why it was so successful, and this was by far one of my favorite things that has happened at the branch all year."

Ms. Gaebler further reported that, "By having all of the military-related items out on the table for everyone to see in the Teen Lounge --it prompted a lot of interaction with the teens all afternoon long. The teens would ask questions about the particular items – a uniform, the medals (how'd you get those! ??). At several points during the day I walked past the Teen Lounge, Russ was seated near the tables full of items, and 5-8 teens were gathered around him on chairs and on the floor asking questions and participating in discussions. Russ would ask them questions about military terminology and if you got the answer right you won a cupcake! It was very interactive.



Many adults walked past the room and took note of the military display laid out and they wanted to know what was going on. The adults said they wished something like that was happening in the main part of the library so they could participate (adults are not allowed in the Teen Lounge).

Everyone thought it was a wonderful way to honor Veterans Day – though Russ took pains to note it was the Marines' birthday on November 10th and that is why he was celebrating by bringing his military items in to share."

- October 2022, LVCCLD signed up **7,919 new library card** users, a 54% increase over the same period in 2021 and 96% of pre-pandemic numbers.
- **Gate count** in October was **399,637** and continued to improve with a 54% increase from October 2021 and 79% of pre-pandemic numbers.
- During October, staff answered **34,872 reference questions** and conducted **128 curbside deliveries**.
- **Volunteer hours** continued their increase as our volunteers logged **2,824 hours** of service to the Library District.
- **324 Homeschool sessions** were logged.
- **54,437 Wi-Fi** sessions were logged for October.

POWERFUL PLACES

- Library Branches improved overall **circulation** to **899,407 items**, a 26% increase over October 2021.
- Windmill Library Staff in October processed **83 passport applications** and collected **\$3,676.50** in fees.
- **PC internet sessions** saw an increase of 8% over October 2021 totals with **95,404** sessions logged.

- Participated in West Las Vegas planning meetings led by John Vino and KME Architects.

POWERFUL PARTNERSHIPS

- **Mesquite donor doing her part to bolster blood supply — 28 gallons so far**

Sue Cox-Pyatt, 73, poses for a portrait at an American Red Cross blood drive at **Mesquite Library** on Wednesday, Nov. 9, 2022 in Mesquite. (Amaya Edwards/Las Vegas Review-Journal) @amayaedw5

"... over the past 50 years, she has potentially saved nearly 700 lives...."



By Jimmy Romo Las Vegas Review-Journal
November 13, 2022 - 3:31 pm

- Participated in After Action meeting with the City of Las Vegas regarding the Las Vegas Book Festival and how the Library District can help build upon existing success.
- Thank you to the leadership of Clark County Library Youth Department Head **Kristy Gibson** for accepting the Acting Correctional Library Manager position with the Clark County Detention Center and keeping us in compliance with responding to informational and reading requests. The County approved the contract on November 1. We entered the library the following day and began cleaning up and updating the detention center library.

With the help of **Millie C.** from East Las Vegas, we were able to set up leisure reading for detainees. Everyone from Financial Services, Collection Development, General Services, and IT have been pitching in to make sure that Kristy and Millie have what they need to provide great service while the job search concludes. Former Manager and current East Las Vegas Assistant Branch Manager **Tom Olson** assists with legal research as needed.

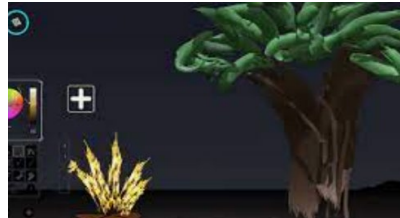
- Thank you to Branch Staff (BAM, Sunrise, Clark County, Moapa Town, Moapa Valley, Centennial Hills, and Spring Valley), who pulled together to bridge the digital divide by lending their staff Wi-Fi hot spots in support of the Nevada Homeless Alliance Project Homeless Connect on November 22nd at the Silver Nugget Event Center.



Project Homeless Connect is a year-round mobile resource fair that connects community members in need to immediate services such as housing assistance, medical care, behavioral health care, employment support, hygiene care (clothing, showers, haircuts, etc.), meals, and resource navigation support. As a mobile event, Project Homeless Connect reduces barriers by bringing critical services and immediate aid to areas of high-need and links homeless and low-income community members to the help that would otherwise not be easily accessible.

POWERFUL PLATFORMS

- zSpace staff training is in full swing. I had an opportunity to sit in on an art class, zSip and paint with Windmill Branch Manager **Theron Nissen**. We got to create 3D art in an online environment and see how you have to imagine the world differently to make it work. Very entertaining and educational especially when you have to look at the world from a completely new axis.



Full disclosure, my tree and landscape looked nothing like a tree nor anywhere near presentable so I found a better copy online. In all there are ten (10) weeks of staff development training planned through January 31, 2023 to ensure our staff is capable of using and demoing zSpace to our customers.

- Participated in mobile library app demos.
- Participated in GS CMAR selection and ranking with General Services.
- Field testing for Financial Services Accounts Payable on a processing change of verifying vendor invoices via electronic confirmation at Clark County.
- Tales & Cocktails Book Club led by **Hannah Im, JoAnna Goddard, and Anna Allred** shared a Champaign cocktail toast while discussing [*The Winemaker's Wife* by Kristin Harmel](#).

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

Library Operations Report
Page 6

December's title is [*Luckiest Girl Alive by Jessica Knoll*](#) and copies of the book can be picked up at the Windmill Library Information Desk for checkout after you have registered for the event [**December 2022.**](#)



"In a riveting debut novel that reads like Prep meets Gone Girl, a young woman is determined to create the perfect life--husband, home, and career--until a violent incident from her past threatens to unravel everything and expose her most shocking secret of all... ."

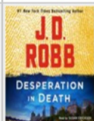


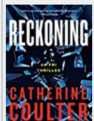
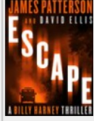



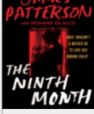
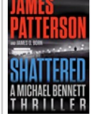
Register for December's book club ***The Luckiest Girl Alive*** event on Friday, December 9, 6:30 – 8:30 at Windmill Library

- Eventbrite: <https://www.eventbrite.com/e/tales-and-cocktails-book-club-december-2022-tickets-471584240157>



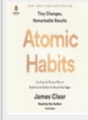


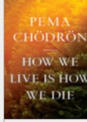




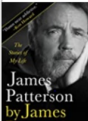

Reserve your copy

Popular Fiction November 2022

Number		Title	Author	Number		Title	Author
1		<u>Desperation in death.</u>	<u>Robb, J. D., 1950-</u>	6		<u>Black dog</u>	<u>Woods, Stuart</u>
2		<u>Sparring partners.</u>	<u>Grisham, John,</u>	7		<u>Reckoning _ an FBI thriller</u>	<u>Coulter, Catherine.</u>
3		<u>Escape.</u>	<u>Patterson, James, 1947-</u>	8		<u>The hunt</u>	<u>Kellerman, Faye,</u>
4		<u>Next in line.</u>	<u>Archer, Jeffrey, 1940-</u>	9		<u>The high notes _ a novel</u>	<u>Steel, Danielle,</u>
5		<u>The ninth month.</u>	<u>Patterson, James, 1947-</u>	10		<u>Shattered</u>	<u>Patterson, James, 1947-</u>

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Popular Nonfiction November 2022

Number		Title	Author	Number		Title	Author
1		Atomic habits : tiny changes, remarkable results : an easy & proven way to build good habits & break bad ones	Clear, James	6		I'm glad my mom died	McCurdy, Jennette, 1992-
2		Scott 2020 standard postage stamp catalogue		7		How we live is how we die	Chödrön, Pema
3		The 48 laws of power	Greene, Robert	8		Christmas with Southern Living 2022 : inspired ideas for holiday cooking & decorating	
4		The recovery agent	Evanovich, Janet	9		Feels like home : a song for the Sonoran borderlands	Ronstadt, Linda
5		James Patterson by James Patterson : the stories of my life	Patterson, James, 1947-	10		Noodle worship : easy recipes for all the dishes you crave from Asian, Italian, and American cuisines	Thompson, Larone

...

**MEMORANDUM**

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

FROM: Leo Segura, Library Operations Director

DATE: November 21, 2022

SUBJECT: Security Report, December 2022

This report provides security information and safety-related incidents in District branches from **October 1, 2022 – to October 31, 2022.**

Branch	Incident Reports				Nov-20		Nov-21		
	Oct-21	Oct-22	Difference	% Change	Oct-21	to Oct-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	2	7	5	250.0%	20	19	-1	-5.0%	
CLARK COUNTY LIBRARY	16	15	-1	-6.3%	228	233	5	2.2%	
EAST LAS VEGAS LIBRARY	5	2	-3	-60.0%	66	75	9	13.6%	
ENTERPRISE LIBRARY	3	2	-1	100.0%	41	39	-2	-4.9%	
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	0	1	1	100.0%	7	15	8	114.3%	
MEADOWS LIBRARY	0	0	0	0.0%	1	5	4	400.0%	
MESQUITE LIBRARY	1	1	0	0.0%	18	10	-8	-44.4%	
MOAPA TOWN LIBRARY	0	0	0	0.0%	0	1	1	100.0%	
MOAPA VALLEY LIBRARY	1	0	-1	-100.0%	2	4	2	100.0%	
MT CHARLESTON LIBRARY	0	0	0	0.0%	0	0	0	0.0%	
RAINBOW LIBRARY	2	1	-1	-50.0%	26	26	0	0.0%	
SAHARA WEST LIBRARY	4	3	-1	-25.0%	52	62	10	19.2%	
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	7	10	3	42.9%	47	72	25	53.2%	
SUMMERLIN LIBRARY	3	1	-2	-66.7%	11	29	18	163.6%	
SUNRISE LIBRARY	1	1	0	0.0%	13	21	8	61.5%	
WEST CHARLESTON LIBRARY	9	7	-2	-22.2%	56	74	18	32.1%	
WEST LAS VEGAS LIBRARY	3	6	3	100.0%	56	59	3	5.4%	
WHITNEY LIBRARY	3	11	8	266.7%	75	94	19	25.3%	
WINDMILL LIBRARY	6	3	-3	-50.0%	34	26	-8	-23.5%	
Total	66	71	5	7.6%	753	869	116	15.4%	

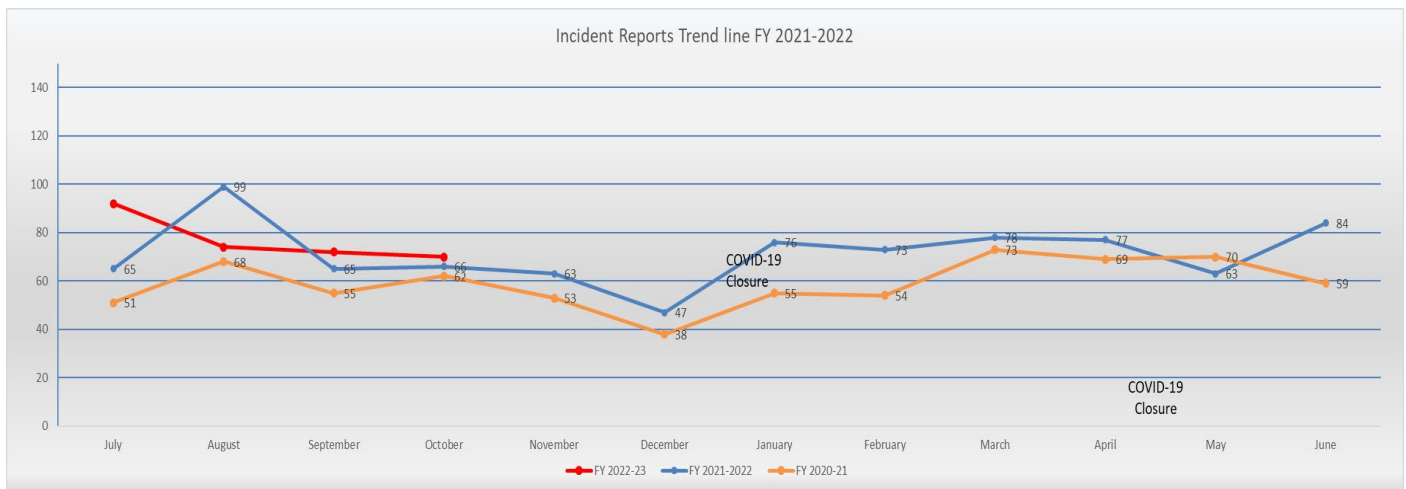
* Due to the Pandemic District Branches were closed January 2nd & 3rd, 2021

In October 2022, there were **71** incidents, an **increase of 7.6%** from the total experience in October 2021 but only 2.9% more than October 2019. During this period, the District recorded **399,637** in-person visits. **This ratio is one incident for every 5,629 visits.**

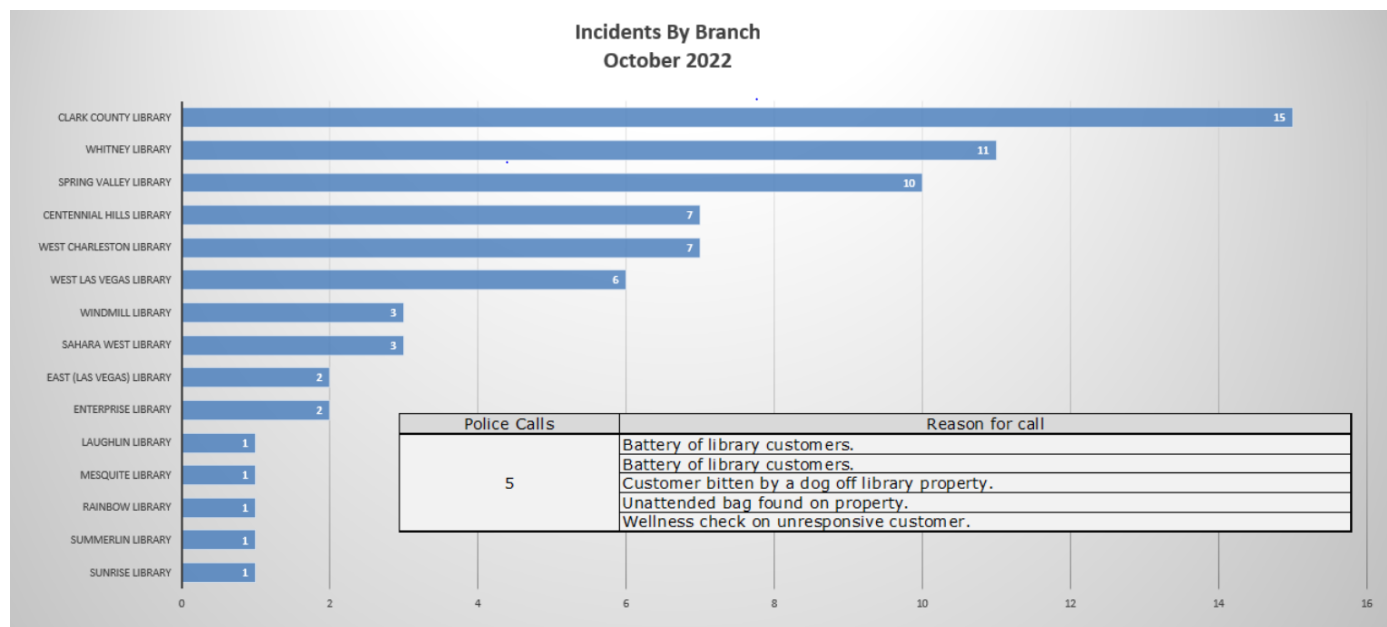
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Branch	Incident Reports				Nov-18		Nov-21		
	Oct-19	Oct-22	Difference	% Change	to Oct -19	to Oct-22	Difference	% Change	
BLUE DIAMOND LIBRARY	0	0	0	0.0%	0	1	1	100.0%	
BUNKERVILLE LIBRARY	0	0	0	0.0%	0	2	2	0.0%	
CENTENNIAL HILLS LIBRARY	1	7	6	600.0%	20	19	-1	-5.0%	
CLARK COUNTY LIBRARY	14	15	1	7.1%	184	233	49	26.6%	
EAST (LAS VEGAS) LIBRARY	0	2	2	0.0%	21	75	54	257.1%	
ENTERPRISE LIBRARY	2	2	0	0.0%	52	39	-13	-25.0%	
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	1	1	0	100.0%	11	15	4	36.4%	
MEADOWS LIBRARY	0	0	0	0.0%	3	5	2	100.0%	
MESQUITE LIBRARY	4	1	-3	-75.0%	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	4	4	100.0%	
MT CHARLESTON LIBRARY	0	0	0	0.0%	2	0	-2	-100.0%	
RAINBOW LIBRARY	2	1	-1	-50.0%	30	26	-4	-13.3%	
SAHARA WEST LIBRARY	5	3	-2	-40.0%	54	62	8	14.8%	
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	2	10	8	400.0%	41	72	31	75.6%	
SUMMERLIN LIBRARY	2	1	-1	-50.0%	22	29	7	31.8%	
SUNRISE LIBRARY	0	1	1	0.0%	27	21	-6	-22.2%	
WEST CHARLESTON LIBRARY	7	7	0	0.0%	50	74	24	48.0%	
WEST LAS VEGAS LIBRARY	11	6	-5	-45.5%	64	59	-5	-7.8%	
WHITNEY LIBRARY	17	11	-6	-35.3%	134	94	-40	-29.9%	
WINDMILL LIBRARY	1	3	2	200.0%	45	26	-19	-42.2%	
Total	69	71	2	2.9%	884	869	70	-1.7%	

October 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.



The **Clark County Library** recorded the highest number of incidents at **15 incidents**. One (1) less than last year and only one (1) higher than 2019 pre-pandemic. The remaining branches reported between **zero (0) and eleven (11) incidents**.

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ADULT TRESPASS [1 YEAR]	22
CENTENNIAL HILLS LIBRARY	1
CLARK COUNTY LIBRARY	11
ENTERPRISE LIBRARY	1
SPRING VALLEY LIBRARY	5
WEST CHARLESTON LIBRARY	2
WHITNEY LIBRARY	2

For October 2022, the staff made five (5) calls to law enforcement and banned thirty-four (34) customers. Twenty-two (22) adults received a one-year trespass while nine (9) adults received a shorter partial-year ban. Three (3) teens were banned or Request for Parental Conference (RPC'd) during October 2022.

ADULT BAN [LESS THAN 1 YEAR]	
CENTENNIAL HILLS LIBRARY	
CLARK COUNTY LIBRARY	
SPRING VALLEY LIBRARY	
WEST CHARLESTON LIBRARY	
WEST LAS VEGAS LIBRARY	
WHITNEY LIBRARY	
MINOR BAN OR RPC [LESS THAN 1 YEAR]	
WEST LAS VEGAS LIBRARY	
WHITNEY LIBRARY	

OCTOBER 2022 INCIDENT TYPES

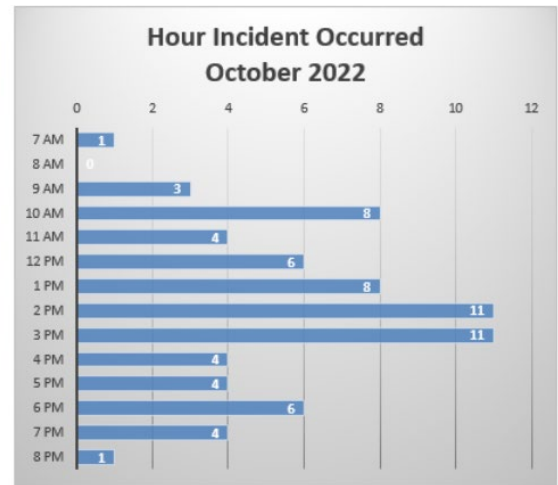


District branch staff encountered **45** customer disturbances, accounting for most incident types at **63.3%**. This is a **15.3% increase** in customer disturbances from October 2021. This **ratio** is **one disturbance for every 8,881 visits**.

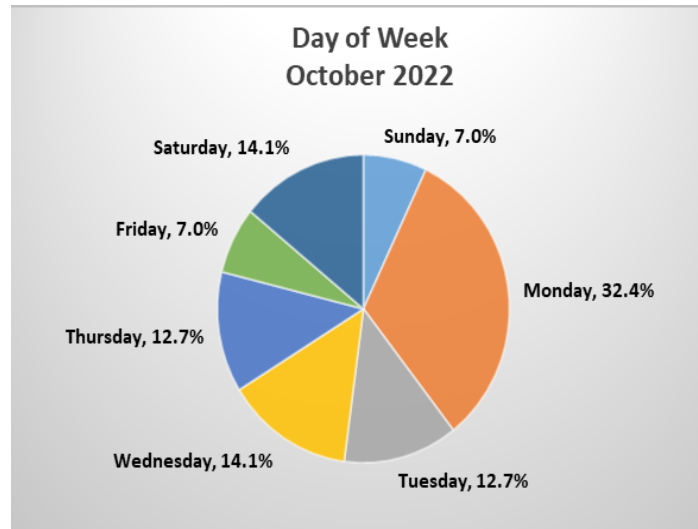
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Mondays experienced the highest frequency of incidents with most occurring between 12 Noon and 3:00 PM. However, over the entire month, most disturbances tend to occur at opening (10 AM with seven disturbances) or later in the day between 2 – 3 PM (8 disturbances each hour).

Hour Incident Occurred	Total	%
7 AM	1	1.4%
8 AM	0	0.0%
9 AM	3	4.2%
10 AM	8	11.3%
11 AM	4	5.6%
12 PM	6	8.5%
1 PM	8	11.3%
2 PM	11	15.5%
3 PM	11	15.5%
4 PM	4	5.6%
5 PM	4	5.6%
6 PM	6	8.5%
7 PM	4	5.6%
8 PM	1	1.4%
Grand Total	71	100.0%



This confirms that our Security Officers deploy at hours and in numbers where they tend to have a greater impact.



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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	11	2.41	1.38
Clark County	120,000	905	85	7.08	6.07
East Las Vegas	41,015	1200	31	7.56	5.17
Enterprise	26,300	526	8	3.04	1.60
Goodsprings	900	9	0	0.00	0.00
Indian Springs	1,200	24	0	0.00	0.00
Laughlin	15,562	323	7	4.50	0.88
Meadows Library	813	16	1	12.30	0.67
Mesquite Learning Center	5,464	133	0	0.00	0.00
Mesquite Library	13,313	370	5	3.76	0.63
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	0	0.00	0.00
Rainbow	26,800	808	10	3.73	1.25
Sahara West	122,000	920	23	1.89	2.09
Sandy Valley	1,200	24	0	0.00	0.00
Searchlight	1,200	24	0	0.00	0.00
Spring Valley	25,000	511	27	10.80	3.00
Summerlin	40,165	1014	13	3.24	2.17
Sunrise	23,000	345	3	1.30	0.50
West Charleston	38,900	1054	28	7.20	3.50
West Las Vegas(excluding Theater)	30,693	370	15	4.89	1.67
Whitney	24,500	563	32	13.06	4.57
Windmill Library and Service Center	142,149	994	10	0.70	1.11
	Total Square Ft.	Occupancy Rate	Total Incidents	Average	Average
	757,429	11,056	309	4.08	2.14

Las Vegas - Clark County Library District
Library Operations and Community Engagement
Monthly Statistics
October 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	241	22	225	0	1	1	9	8	176	1	3	0	0	10	188
BUNKERVILLE	306	20	1,564	1	30	0	0	1	13	1	20	0	0	2	33
CENTENNIAL HILLS	30,740	2	86,129	412	2,219	14	146	56	2,466	12	3,005	25	318	107	5,935
CLARK COUNTY	15,264	8	44,506	856	5,772	48	1,828	194	2,814	69	2,085	44	1,479	355	8,206
EAST LAS VEGAS	12,812	12	31,411	960	4,164	78	1,719	60	439	35	3,739	11	478	184	6,375
ENTERPRISE	16,155	6	17,301	245	2,181	25	71	45	1,051	55	969	26	371	151	2,462
GOODSPRINGS	241	22	107	1	12	0	0	0	0	0	0	0	0	0	0
INDIAN SPRINGS	892	17	2,573	4	87	8	319	6	30	21	178	0	0	35	527
LAUGHLIN	4,449	14	4,447	51	880	16	1,556	16	118	4	558	5	26	41	2,258
MEADOWS	510	18	1,308	32	142	3	45	8	52	9	516	0	0	20	613
MESQUITE	6,193	13	9,903	135	1,295	65	520	42	1,049	24	600	3	24	134	2,193
MOAPA TOWN	261	21	514	0	15	1	0	3	35	0	0	0	0	4	35
MOAPA VALLEY	2,994	16	3,013	24	209	5	70	22	325	6	734	0	0	33	1,129
MOUNT CHARLESTON	194	24	920	2	23	1	3	2	48	6	146	0	0	9	197
RAINBOW	19,685	4	18,912	305	2,345	26	1,031	44	1,180	46	1,836	30	380	146	4,427
SAHARA WEST	32,828	1	33,102	532	3,003	111	2,694	37	2,235	9	434	29	429	186	5,792
SANDY VALLEY	405	19	1,105	0	54	0	0	0	0	17	36	0	0	17	36
SEARCHLIGHT	163	25	1,244	2	50	2	10	0	0	19	65	0	0	21	75
SPRING VALLEY	13,493	10	24,522	450	3,318	8	47	91	1,452	58	2,510	14	115	171	4,124
SUMMERLIN	18,023	5	19,870	256	1,294	13	82	21	1,140	19	5,510	23	2,237	76	8,969
SUNRISE	14,416	9	18,917	270	2,531	10	92	36	1,305	36	1,227	0	0	82	2,624
WEST CHARLESTON	13,278	11	21,081	224	2,294	19	77	25	522	50	923	27	731	121	2,253
WEST LAS VEGAS	4,163	15	16,874	215	3,096	63	808	34	728	86	5,991	13	322	196	7,849
WHITNEY	15,346	7	17,272	310	3,233	15	462	72	1,693	40	4,474	9	230	136	6,859
WINDMILL	28,393	3	22,817	495	2,719	19	530	25	932	45	1,019	26	750	115	3,231
WINDMILL SERVICE CENTER	647,962		0	2,137	54,437	382	4,147	31	1,026	19	5,032	0	0	432	10,205
2022 MONTHLY TOTAL	899,407		399,637	7,919	95,404	933	16,266	879	20,829	687	41,610	285	7,890	2,784	86,595
2022 YTD TOTAL	3,574,764		1,475,492	31,604	372,081	4,031	54,322	3,350	67,548	2,944	107,549	954	28,118	11,279	257,537

ANNUAL MONTHLY COMPARISON															
2021 MONTHLY TOTAL	715,785		260,318	5,155	88,644									2,158	43,220
% CHANGE	26%		54%	54%	8%									29%	100%

ANNUAL YTD COMPARISON															
FY 21-22 YTD TOTAL	3,021,010		1,172,614	23,964	350,096									2,300	63,181
% CHANGE	18%		26%	32%	6%									390%	308%

ANNUAL MONTHLY COMPARISON															
2020 MONTHLY TOTAL	767,718		343,162	4,757	99,827									1,400	26,434
% CHANGE	17%		16%	66%	-4%									99%	228%
2019 MONTHLY TOTAL	981,098		505,425	7,494	160,095									2,462	81,648
% CHANGE	-8%		-21%	6%	-40%									13%	6%
2018 MONTHLY TOTAL	964,979		498,993	7,865	174,349									2,199	83,866
% CHANGE	-7%		-20%	1%	-45%									27%	3%

ANNUAL YTD COMPARISON															
FY 20-21 YTD TOTAL	3,069,551		1,153,225	22,803	361,065									4,375	72,532
% CHANGE	16%		28%	39%	3%									158%	255%
FY 19-20 YTD TOTAL	4,059,530		2,060,206	33,454	639,535									8,735	246,675
% CHANGE	-12%		-28%	-6%	-42%									29%	4%
FY 18-19 YTD TOTAL	3,999,409		1,989,567	52,365	684,015									7,693	234,635
% CHANGE	-11%		-26%	-40%	-46%									47%	10%

ITEM VI.A.2.a.



MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Betsy Ward, Branding and Marketing Director

DATE: November 30, 2022

SUBJECT: Branding and Marketing Activity Report, December 2022

This memorandum reports on the Branding and Marketing Department's (BAM) activities and project updates for the month of November 2022 and analytics compiled from the period of October 1-31, 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:

- Virtual meeting with the VGK PR and social media teams on Monday, November 21 to discuss the launch of the new library card, collectible player bookmarks, etc.
- VGK landing page on TheLibraryDistrict.org/VGK is being updated with new promotional graphics.
- New VGK library card in production.
- First collectible player bookmark is currently being printed.
- Player promotional video for the new library card coming soon.

ULC 50th Birthday Video

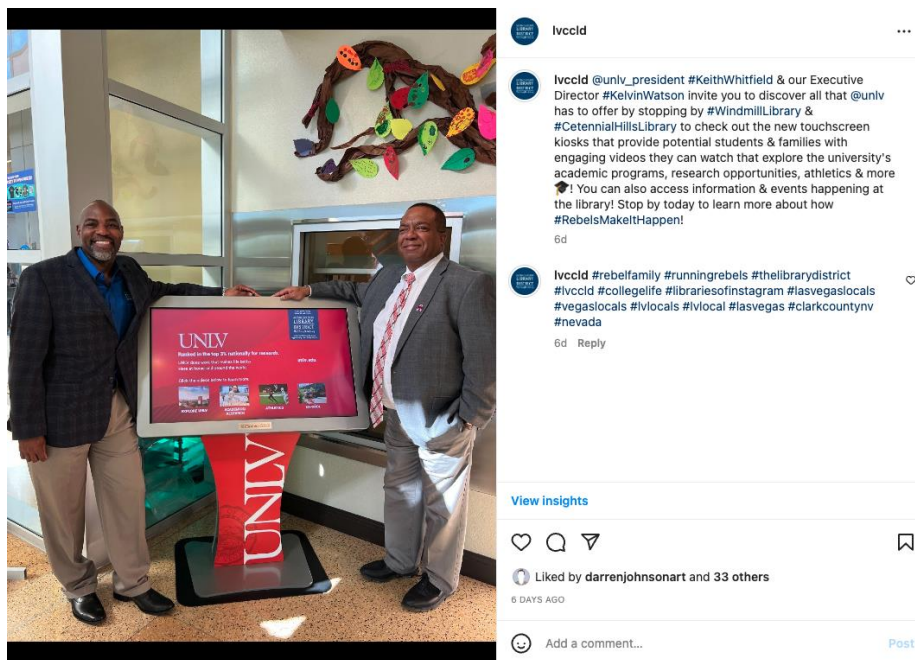
BAM filmed a video of Executive Director **Kelvin Watson** congratulating Urban Libraries Council on its 50th birthday. The video was played during the Birthday Celebration on November 17 at the ULC Annual Forum.

Employ NV Summit Message of Thanks

BAM filmed a video message of thanks and support featuring Community Engagement Director **Matt McNally** on behalf of The Library District. This was among the messages from management/leadership to frontline staff for the work they do every day as part of the Employ NV Workforce Summit on December 9.

UNLV & Library District Kiosk

BAM arranged a social media photo opp with UNLV President **Keith Whitfield** and Executive Director **Kelvin Watson** to promote new UNLV kiosks, located inside the Windmill and Centennial Library branches.

**Powerful Programs****14th Annual Vegas Valley Comic Book Festival Returns to Clark County Library**

BAM promoted this annual signature event at Clark County Library on Saturday, November 5 with the following day-of initiatives:

- BAM worked with General Services to install first-ever branded graphics for the exterior of Clark County Library's main entrances, as well as interior signage and way-finding.
- Digital Content Manager **Ryan Simoneau** attended to provide real-time social media coverage.
- BAM shot new b-roll footage to be used for the 2023 promotional video.
- We also received strong social media support from participating people and vendors, which helped increase online awareness of the event.

Media coverage included:

- Forbes, [For Indie Comics, The Return of Small Press Shows is a Big Deal](#)
- Las Vegas Review-Journal, [Top 10 Things to Do in Las Vegas This Week](#) (November 3)



Branding and Marketing Report
Page 4



Native American Heritage Month

BAM worked with Head of Collections & Bibliographic Services **Rebecca Colbert** to create updated artwork and a [blog post](#) featuring Native American Heritage Month events, online resources, and staff recommendations. It was published on October 27. It was also included in:

- Promoted on homepage of website
- Featured in Library Highlights eNewsletter(s)
- Social media posts scheduled throughout November that link back to the blog post

Celebrate Native American Heritage Month with the Library District

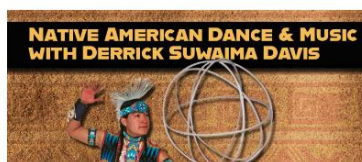
by Paula October 27, 2022



Each November is Native American Heritage Month in the United States, celebrating the diverse voices, histories, perspectives, and experiences of the Native American community, and honoring their significant and meaningful contributions to the history of our country.

In addition to the Library District's FREE Heritage Month events and programs happening in [our 25 unique branches](#) throughout the month of November, below is a selection of what you can check out from our vast collection. You will also find educational and entertaining online resources that you can enjoy 24/7 with your FREE library card! If you don't have your library card yet, you can [#GetCarded on our website](#) for instant access to a world of discovery that will help you commemorate Native American Heritage Month 2022.

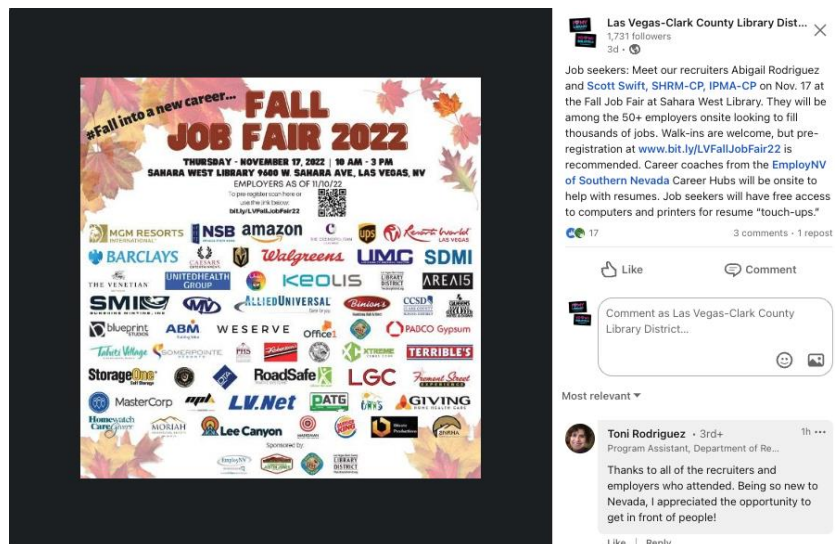
Featured Events:



EmployNV Fall Job Fair & Public Service Career Fair

BAM assisted in promoting these two EmployNV programs with social posts, flyers and PR support.

Media coverage of both job fairs included several stories on [KLAS 8 News Now Good Day \(November 1\)](#), KTNV Good Morning Las Vegas, Telemundo, and KVVU Fox 5.



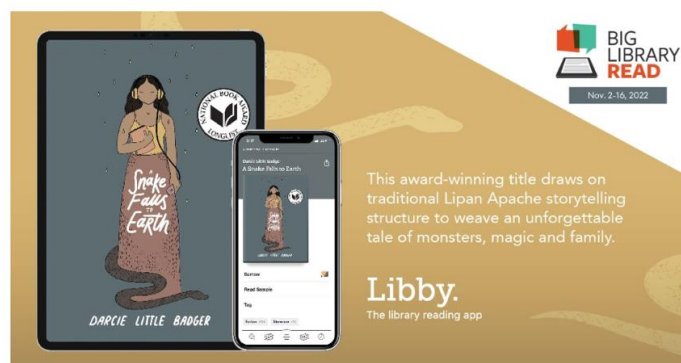
The Big Read

BAM worked with Adult Services Librarian **Dan Wiig** in Collection & Bibliographic Services to create artwork and a [blog post](#) announcing the Library District's participation in The Big Library Read. It featured information about the author, links to download the book and audiobook, and how to join the online discussion. It was published on October 24 and promoted on the following channels:

- Featured on homepage of website
- Included in Library Highlights eNewsletter
- Social media posts scheduled throughout the promotion

Join the 2022 Big Library Read!

by Paula | October 24, 2022



The Big Library Read Starts Wednesday, November 2!

Library District cardholders of all ages can take part in the 2022 [Big Library Read](#), the world's largest digital book club, which will spotlight a Newbery Award-winning YA (Young Adult) novel this year. From **November 2-16**, book lovers around the globe can check out Darcie Little Badger's indigenous fantasy novel, *A Snake Falls to Earth*, and access the eBook and eAudiobook with no waitlists! All you need is your free library card to access our digital collection on the [Libby app](#) or by visiting [LasVegas.Overdrive.com](#). Readers can then [join the online discussion](#) to share their thoughts.

Don't have your library card yet? You can sign up for FREE [right here on our website!](#)

Read the Book:

A Snake Falls to Earth tells the story of Nina, a Lipan Apache girl who always felt there was something more out there. She still believes in the old stories. Meanwhile, Oli is a cottonmouth kid from the land of spirits and monsters. Like all cottonmouths, he's been cast from home. He's found a new one on the banks of the bottomless lake. Nina and Oli have no idea the other exists. But a catastrophic event on Earth, and a strange sickness that befalls Oli's best friend will drive their worlds together in ways they haven't.

Library District Foundation Round-Up Program

- BAM worked with the Library District Foundation to create promotional artwork and a dedicated [blog post](#) highlighting the new Round-Up Donation program. It was published on November 3.
- Social media graphics were created and posts were scheduled to run on all of our platforms throughout November and December. The posts link back to the blog post.
- This initiative will also be advertised in the Las Vegas-Review Journal as well as on their website.
- BAM is producing a new PSA featuring the Round-Up program, featuring Executive Director **Kelvin Watson**.

New Way to Help Support the Library District Foundation!

by Paula November 3, 2022



The Las Vegas-Clark County Library District Foundation has introduced an easy-to-use new service that allows you to "Round-Up" and donate your spare change to help support critical library programs. You can set and control how much you want to give each month by setting a maximum limit, and every time you use your debit or credit card, we will automatically round up your purchases to the nearest dollar amount. For example, a purchase of \$20.95 would round-up to \$21, so you would be donating 5 cents (Minimum monthly round-up requirement of \$9.99 to participate). You can also choose a one-time or monthly donation amount.

By enrolling in this service, your small change from every day purchases can add up to big change for the community!

How it Works

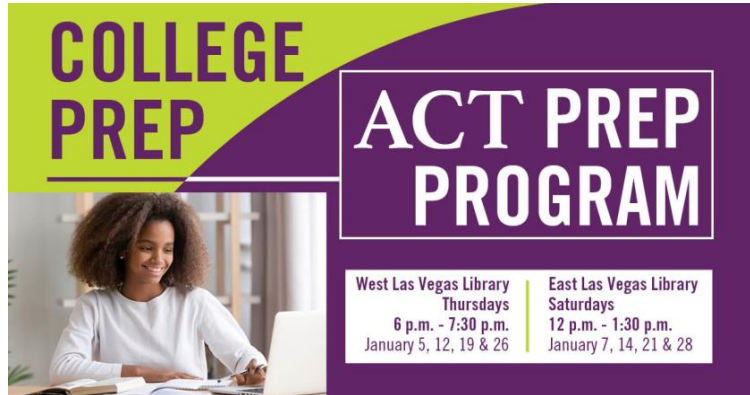
- **Connect a Card** - [Enroll](#) with your debit or credit card
- **Make Purchases** - Card purchases will automatically "round up" to the next dollar
- **Change is Donated** - Accumulated change is donated to the library Foundation each month (Minimum monthly round-up requirement of \$9.99 to participate)

See how your spare change adds up and supports impactful Library District Foundation projects such as these:



ACT College Prep Classes at the Library District

BAM created social media and website graphics, as well as flyers, to help promote this new initiative starting in December, which will lead up to the classes beginning in January 2023. The program will also be advertised in Black Image Magazine, Las Vegas Weekly, Review Journal, and RJ en Español.

**Winter Reading Challenge 2023**

BAM met with Youth Services Manager **Shana Harrington** and Youth Services Specialist **Melissa Ramos** to begin planning promotions for the Winter Reading Challenge, which runs January 1-31. BAM will create new promotional materials, including updating the landing page on the website, and creating a Launch Kit to share with our programming partners, which will contain the sized social graphics and sample copy, as well as flyers.

Homework Help Headquarters Promotion

Marketing Specialist **Ayelen Milan** worked with a videographer to film and interview staff and customers at Spring Valley Library on Nov. 15 for the production of new promotional videos to spotlight the Library District's Homework Help services and resources. These videos will be used on social media platforms, the website, and in presentations to highlight the tutoring services.

Powerful People**eBook Conference Keynote Address**

BAM assisted Executive Director **Kelvin Watson** with a PowerPoint presentation to prepare for his November 3 keynote address "E-book Access, Discovery, and Delivery" at the Washington Digital Library Consortium.

Media Relations & Coverage Highlights

Select media coverage of Library District programs and initiatives includes:

The PR team coordinated an interview for City Cast Las Vegas with Windmill Library Children's Services Assistant Stephanie Kagel for the story [Three Questions With Stephanie Kagel, Cursive Instructor](#) (October 11).

Telemundo covered the Dia De Los Muertos celebration at East Las Vegas Library (October 31).

Early voting coverage at library branches included:

- KLBR Telemundo, [Día de Muertos a Biblioteca del Este de Las Vegas](#) (October 31)
- News 3 Las Vegas, [Jacky Rosen Casts Ballot at East Las Vegas Library](#) (October 31)
- Telemundo, Catherine Cortez Masto cast her vote at East Las Vegas Library (October 25)
- KSNV, Catherine Cortez Masto cast her vote at East Las Vegas Library (October 25)
- KVVU Fox 5, Catherine Cortez Masto cast her vote at East Las Vegas Library (October 25)
- The CW, [Lt. Governor Lisa Cano Burkhead Casts Vote at East Las Vegas Library](#) (October 26)
- News 3 Las Vegas, [Importance of Early Voting](#) (October 22)

The public relations team worked with Las Vegas Review-Journal reporter John Pryzbys to coordinate interviews with Centennial Library Multiservice Assistant **Sharie Heier** and her customers for the story [Adult Coloring Helps Reduce Stress, Manage Anxiety](#) (October 21)

Las Vegas Weekly, [The Las Vegas Book Festival Returns With Best-Selling Authors, Panels, Children's Activities & More](#) (October 20)

KTNV Ch 13, [Sahara West Library Displays the Art of George Strasburger](#) (October 11)

Las Vegas Sun, Letter to the Editor, [Our Libraries Are Beacons of Light](#) (October 20)

Black Image magazine published the Library District article Rediscover the Fun of Games at the Library!

Award Entries

The PR team nominated Executive Director **Kelvin Watson** for the Vegas Inc. C-Suite Honors, which recognizes top-level executives and some of the Valley's most accomplished business leaders from public, private, and nonprofit companies.

Powerful Platforms

Free To Be Rebranding Campaign

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

- Providing staff with new branded materials, such as business cards, new employee badges and lanyards, letterhead templates and tote bags
- Preview of the campaign launch timeline at the December 6 Town Hall
- Receiving feedback on Brandbook from the Free To Be Committee

Updated Locations Page on Website

BAM is working with BiblioCommons to implement their new Locations page layout for both desktop and mobile starting on November 21. This will provide customers and branch staff with the following:

- New page layout that displays branch photos to make finding the desired location easier and more visually appealing
- Address and contact information are displayed directly below the photo, with a link to get directions to each branch



Search

📍 Use my location

Filter

☐ Open now

Grid view Map view

25 locations



Open today until 7:00 pm

16A Cottonwood Dr.
Blue Diamond NV 89004

[Get directions >](#)

Phone: (702) 875-4295



Open today until 5:00 pm

150 West Virgin St.

Bunkerville NV 89007

[Get directions >](#)

Phone: (702) 346-5238



Open today until 8:00 pm

6711 N. Buffalo Dr.

Las Vegas NV 89131

[Get directions](#) >

Phone: (702) 507-6100



BAM Advertising Campaigns

Program	Publications	Date	Sizes	Rates
Vegas Valley Comic Book Fest	Las Vegas Weekly	10/30	¼ page	\$878.75
	Asian Journal	10/27	½ page	\$450
	Las Vegas Review-Journal	10/29	½ page	\$1,750.00
Las Vegas Silver Statesmen Chorus in Concert	Las Vegas Weekly	11/10	¼ page	\$878.75
Native American Heritage Month	Las Vegas Weekly	11/3	¼ page	\$878.75
	Asian Journal	11/3	¼ page	\$450
	Las Vegas Review-Journal	11/6	½ page	\$750
	RJ en Español	11/9	½ page	\$425
College Prep ACT Program	Las Vegas Weekly	11/17	¼ page	\$878.75
	Las Vegas Review-Journal	11/20	½ page	\$1,750.00
	RJ en Español	11/23	½ page	\$425
The Library Is Your Home for the Holidays	Las Vegas Review-Journal Holiday Guide	11/24	Full page plus digital ads	\$1000
Foundation Gala Save the Date	Latin Chamber of Commerce	12/15 – 1/15	Full page	Complimentary
Adult Learning Program	Black Image	11/1	Full page	\$2000

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:

October 20 Issue: Comic Book Festival + Vote at the Library + Health & Wellness Resources

Topics: Details about the 14th Annual Vegas Valley Comic Book Festival at Clark County Library On November 5, The Library District's Virtual Author Talk Series, free health & wellness resources available at the Library District, Nevada Day closure details, Record Your Story with Storycorps mobile tour available at select branches, information on early voting in the general election at the Library District, a link to upcoming TeenTober events & programs, upcoming Must-See Events & Programs as selected by PVS/YS/BAM; an invitation to a VIP Meet & Greet with author Kiley Reid as part of the Las Vegas Book Festival on October 22, and our monthly call-to-action to donate to the Library District Foundation.

- 118,377 unique opens with a 31.4% open rate
- 2,934 unique clicks generated
- Sent to 376,836 unique emails
- 406 unsubscribes

Following the October 20 email, 10,144 cardholders used OverDrive within 7 days of opening the message; 4,611 circulated a physical item; and 1,979 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 1,528 Occasionals (users more than 3+ months without use), and 921 Inactives, which also included the reengagement of 231 Bright Future users (e.g. Teen cardholders).

November 1 eBlast: Don't Miss Vegas Valley Comic Book Festival This Weekend!

Topics: This was a single topic eBlast was sent as a reminder to active cardholders to attend the 14th Annual Vegas Valley Comic Book Festival at Clark County Library on Saturday, November 5.

- 152,797 unique opens with a 40.4% open rate
- 3,495 unique clicks generated
- Sent to 378,069 unique emails
- 761 unsubscribes

Following the November 5 email, 6,511 cardholders used OverDrive within 7 days of opening the message; 3,010 circulated a physical item; and 1,207 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 848 Occasionals (users more than 3+ months without use), and 445 Inactives (users with more than 12+ months without use), which included 114 Teens between the ages of 13-17.

November 8 Issue: The Big Library Read + Socrates Upgrades + Native American Heritage Month

Topics: Details about Native American Heritage Month programming across the Library District; information about the 2022 Big Library Read initiative through Overdrive, new features & upgrades available for Socrates online learning platform for grades K-8, how to participate in the Library District Foundation's "Round-Up" service which lets people sign up to "round-up" their spare change to donate back to help support the Library District Foundation, details on the Veterans Day closure on November 11

along with dedicated programming to honor our local veterans, the Hoopla Bonus Borrows returning in November, a listing of upcoming priority events as provided by CE and LO; details on the Small Business & Food Truck Safety Expo community event on November 10, plus our monthly call-to-action to donate to the Library District Foundation.

- 111,563 unique opens with a 29.5% open rate
- 2,075 unique clicks generated
- Sent to 378,007 unique emails
- 364 unsubscribes

Following the November 8 email, 6,511 cardholders used OverDrive within 7 days of opening the message; 3,010 circulated a physical item; and 1,207 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 848 Occasionals (users more than 3+ months without use), and 445 Inactives (users with more than 12+ months without use), which included 185 Teens between the ages of 13-17.

Q3 Metrics:

Household Market Penetration

The Household Market Penetration metric measures the percentage of active households in the library service area (an active household contains at least one active cardholder). The larger the percentage, the broader the library's reach in your community. (Note: In this metric, "active" refers to a library card being used within the past 12 months.)

147,306		841,238		18%
The total number of active <u>households</u> in your service area (active household = having at least one active cardholder)	÷	The number of households in your service area, according to US Census Bureau Projections for the current year	=	The percentage of households in your service area that have at least one active library card

Gain of 9,634 more active households.

New Cardholder Retention

New cardholder retention is the percentage of new cardholders who currently remain active library users. The new cardholders included in this calculation are those who signed up between 12 and 24 months prior to the end of quarter for which the metric is being calculated. New cardholder retention measures the success rate of keeping new cardholders active. (Again, "active" refers to a library card being used within the past 12 months).

23,424		55,146		43%
The number of new cardholders who signed up between 12 and 24 months prior to the end of the quarter and are still active	÷	The number of new cardholders who signed up between 12 and 24 months prior to the end of the quarter	=	The percentage of new cardholders who signed up between 12 and 24 months prior to the end of the quarter who are still active

Gain of 3,506 more New Cardholders kept active long-term.

Customer Gain/Loss Index

The gain/loss index is a percentage indicating the rate at which your library is gaining or losing cardholders relative to the smaller of those two groups. It considers the number of cardholders who became active during the quarter compared to the number of cardholders who became inactive. Cardholders who became active includes both new cardholders and inactive cardholders who became active again.

(48,221	-	26,098)	÷	26,098	=	85%
Cardholders who became active (both new cardholders and inactive cardholders who became active again)		Cardholders who became inactive		Smaller of the two groups		Positive Values indicate more cardholders became active, while Negative Values mean more became inactive. The absolute value describes how much larger the became-active or inactive group is than the other.

Gain of 22,123 more active cardholders.

Medians	Overall	Within Budget Category	Within Population Category
Number of Libraries Calculated	176	20	36
Market Penetration	27%	28%	27%
New Cardholder Retention	48%	48%	46%
Gain/Loss Index	50%	78%	67%

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 (October 17 – November 14):
 - Total click-through-rate (CTR) increased month-over-month to 23.79% and **remains one of the highest CTR percentages across all Nonprofit Megaphone Clients**
 - Our Google Grant Ads are showing on the top of search results over 92% of the time for relevant keyword searches
 - Our top keywords for the reporting period are: Clark County Library, Library Near Me, Sahara West Library & Downloadable eBooks
 - 42 successful Digital eCard applications from clicking on an ad
 - 16 calls to branches directly from ads

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Social Media Highlights

Clark County Nevada @ClarkCountyNV · Nov 14
#JOBS! #Hiring

#ComingUp Thursday 10am-3pm, more than 50 employers will hire for more than 4,000 positions during a Job Fair at Sahara West Library.

Job seekers are encouraged to pre-register at bit.ly/LVFallJobFair22. Attendees should dress professionally and bring resumes.



PRE-REGISTER TO SAVE TIME AT THE DOOR. RECEIVE A LIST OF EMPLOYERS AND OTHER UPDATES. FREE AND OPEN TO THE PUBLIC. PARKING IS FREE AT THE LIBRARY. ADDITIONAL PARKING AVAILABLE ON GRAND CANYON AND SURROUNDING STREETS.

You and 2 others

Joe D. Elite 2022
70 173 1366

10/30/22


The Trick or Treat event was great! It was definitely worth the hour drive to see the joy on my son's face the whole time we were there!

The haunted house was just the right amount of spooky for all ages to enjoy! They had candy stations in the back yard, arts and crafts for the kids, and of course the beautiful books! I love the tranquility of the town surrounding the library, as well. A huge thanks to Don for publishing this event - we never would have known about it without you!



Rochelle Thuy Nguyen @rochellenguyen · 12h
Who else gets excited when you get a notification from @LVCCLD that your book is available? Excited to read @oceanvbot's "On Earth We're Briefly Gorgeous" Did you like it @CeceliaGNV

Las Vegas-Clark County Library District



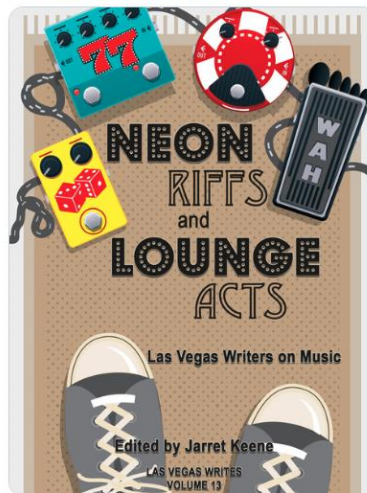
On Earth We're Briefly..
EBOOK
Borrow for 21 days

BORROW

CANCEL

2 1 3

Dina Titus @repdinatitus · 17h
Check out @NVHumanities book launch and conversation with the contributing authors of Las Vegas Writes tonight at 7 PM at the Clark County Library Theater @LVCCLD. Register for this event at nevadahumanities.org/las-vegas-writ...



3 5

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

BAM's top post for the month helped to promote the annual Family Pride Day at Clark County Library on October 15. This post generated both positive and negative user engagement which generated **2,059 organic impressions, 756 user engagements, including 107 comments & 23 shares**, which helps to increase the total reach of the post.

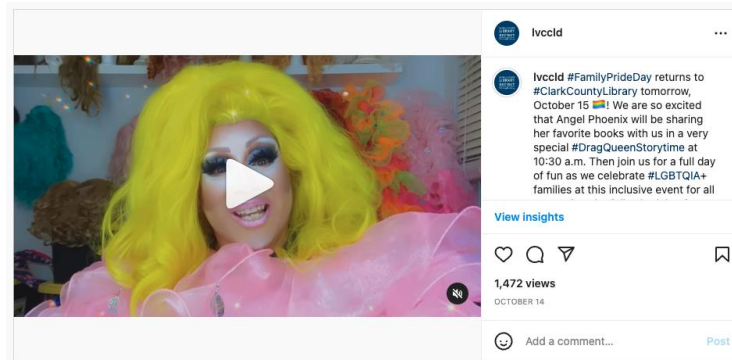
**Twitter:**

Our top Tweet for October was the provided video for Drag Queen Storytime to help promote Family Pride Day, which generated **9,935 organic impressions, 572 user engagements & 10 Retweets**.



Instagram:

Our most popular post on Instagram was also the video to help promote Family Pride Day at Clark County Library. This generated **3,457 organic impressions & 211 total user engagements, with 23 comments & 5 post saves by users.**

**LinkedIn:**

The Library District's top post on LinkedIn for the month was sharing staff participation in the annual Men Who Cook community fundraiser with **Governor Steve Sisolak & Senator Catherine Cortez-Masto**. This post generated **842 organic impressions, 201 total user engagements, plus 160 Link clicks.**



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

	Fans	Impressions	Post Engagements	Link Clicks
October 2022 Statistics	14,622	187,138	8,069	735
% Gain from September	+1%	-64%	-15%	-81%
% Gain from October 2021	+10%	+32%	+54%	+119%
% Gain from October 2020	+15%	+168%	+191%	+273%

Notes: Our key analytics on this social media platform were down from September when we ran a digital advertising campaign to help promote Library Card Sign-Up Month, along with the #GetCarded Challenge giveaway. While our numbers were down month-over-month, they were up year-over-year, which can be partially attributed to the increased user engagement we received (both good and bad) when promoting the annual Family Pride Day event at Clark County Library on October 15, along with more organic content submitted by branches to help promote TeenTober across the Library District.

LVCCLD Twitter

	Followers	User Engagements	Organic Impressions	Link Clicks
October 2022 Statistics	4,241	3,239	129,519	172
% Gain from September	+1%	+116%	+83%	+39%
% Gain from October 2021	+11%	-2%	-24%	-15%
% Gain from October 2020	+21%	+83%	+5%	-10%

Notes: All of our key analytics on Twitter were up from the previous month, which can also be partially attributed to the increased user engagement that was received for the annual Family Pride Day event at Clark County Library. This increased mentions of the Library District, along with user generated comments and shares for the event. BAM used approved language from the AT to respond to certain negative posts. 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
October 2022 Statistics	5,835	4,158	138,228	3,570	344
% Gain from September	+2%	+73%	+61%	+79%	+45%
% Gain from October 2021	+23%	+12%	+45%	+7%	+42%

% Gain from October 2020	+57%	+95%	+138%	+77%	+856%
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Notes: We increased all of our key analytics on Instagram from the previous month, which can be partially attributed to the user engagement we received for the annual Family Pride Day event, along with more branch content to promote TeenTober. 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
October 2022 Statistics	1,705	4,247	631	7	423
% Gain from September	+2%	-70%	-38%	No change	+31%
% Gain from October 2021	N/A	N/A	N/A	N/A	N/A
% Gain from October 2020	N/A	N/A	N/A	N/A	N/A

Notes: BAM continues to work with HR to post timely updates to the Library District's LinkedIn account each month, in addition to the latest job openings that HR lists. We increased our new followers, along with external clicks to links to priority pages on TheLibraryDistrict.org, along with recent media coverage, but were down in total impressions and user engagement. 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
October 2022 Statistics	1,237	21,400	64.5 hrs	1 min 52 sec
% Gain from September	+1%	+27%	+29%	+51%
% Gain from October 2021	+15%	+33%	+210%	+15%
% Gain from October 2020	N/A	N/A	N/A	N/A

Notes: With the return of new Virtual Programming content during TeenTober, all of our key analytics on this social media platform increased as we were able to add new video content which is prioritized by YouTube's algorithm. The key will be to have consistent content moving forward in order to maximize this platform, along with the Library District's additional social media channels which are also prioritizing more video content.

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

	Unique Visitors	Unique Homepage Views	Total User Sessions	Average User Sessions	Average Session Duration
October 2022 Statistics	84,882	129,202	305,815	2.95	2 min 39 sec
% Gain from September	-16%	-8%	-10%	+4%	+1%
% Gain from October 2021	-5%	-23%	+38%	+19%	-32%
% Gain from October 2020	N/A	N/A	N/A	N/A	N/A

Notes: Our website analytics dipped as we did not have a larger promotional campaign like we did in September for Library Card Sign-Up Month. But we were encouraged to see gains in Average User Sessions and Average Session Duration, which means we are getting more website users to come back to the website, and browse for longer.

ITEM VI.A.2.b.



MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director
FROM: Matt McNally, Community Engagement Director
DATE: November 30, 2022
SUBJECT: Community Engagement Report, December 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 **October 1, 2022 – October 31, 2022.**

POWERFUL PEOPLE

- Met with General Services to advance several capital projects including lighting, sound, and piano upgrades.
- Conducted extended statistics training for library staff as needed.
- Developed the Summer Challenge Adult Services committee in preparation for the summer reading/learning initiative. The Youth Services committee also met to begin planning the 2023 program.
- Toured Reno-based public arts administrator Mark Salinas, University of Nevada, Reno Program Manager Shoshana Zeldner, and current Miss Nevada Heather Renner through the Sahara West art galleries.
- Met with Meow Wolf's Robin Slonina and Christy Sakamoto to discuss the development of an artist-in-residence program based in Library District art galleries.
- Literacy staff attended ACT's Workforce Summit in New Orleans, LA.
- Held 28 Orientation/Testing sessions for Cycle II English Language Learner classes for over 450 new registrants.
- Opened 35 English as a Second Language (ESL) classes, 9 virtual ESL classes, and 26 Adult Basic Education in-person classes at 9 library locations and one community center for cycle III adult learning program opportunities.
- Joined Development Director JoAnn Prevetti and toured representatives from Nevada State Bank through the Windmill Library.

POWERFUL PLACES

- Presented the *Summerlin Fall Festival* drawing over 5,000 customers.
- Presented *Dia De Los Muertos Festival* drawing over 1,000 customers.
- Met with Project Marilyn to tour their facility and discuss partnership efforts of distributing feminine hygiene products to women in need.
- Collaborated with Library Operations to implement a hydroponics project in library branches.

- Presented the 7th annual *Teen animeFest* drawing over 1,000 customers.
- All 25 library branches participated in *TeenTober*. Over 80 programs were presented for teens including *Teen Haunted House* at Whitney Library and *Haunted Aisles*, a month-long trivia event at Windmill Library.
- Attended receptions for the art of Chase McCurdy at Left of Center Gallery, and a student exhibit at Gallery 33.
- The Adult Learning Program held the ninth Career Online High School (COHS) Graduation in conjunction with the first High School Equivalency (HSE) Certificate earners recognition. Eight COHS graduates and four HSE earners participated in the inspiring recognition ceremony. Chief Programs Officer of Workforce Connections Ricardo Villalobos provided the keynote address. The program also invited six training providers to promote services in the Clark County theater lobby before and after the graduation ceremony.
- Hosted Leadership Las Vegas History & the Arts Day.

POWERFUL PARTNERSHIPS

- Hosted the annual *Hispanic Teen Leadership Summit* in partnership with Commissioner William McCurdy II. The program featured a keynote address by Lieutenant Governor Lisa Cano Burkhead.
- EmployNV hosted three hiring events at the Library District.
- In partnership with the Clark County Election Department, six libraries served as early voting polling locations for the general election. Over 10,800 customers voted at libraries.
- Met with Excel Academy to discuss upcoming ACT College Prep Workshops scheduled at West Las Vegas and East Las Vegas libraries in January.
- Literacy Services continued Chromebook delivery to partners and customers from the Emergency Connectivity Grant.
- Toured Northwest Career College and held discussions to develop a pipeline of education/training for Adult Learning Program students completing classes.
- Established a new partnership with Candelen. This nonprofit organization delivers training and professional development and family engagement classes to parents and caregivers of young children.
- Promoted library services at the Student Farmers Market and Health Fair at the Clark County Government Center in collaboration with the office of Commissioner Marilyn Kirkpatrick and Green our Planet.
- Discussed future partnership opportunities with UNLV School of Nursing.

POWERFUL PLATFORMS

- Added the Mount Charleston Library Meeting room to the Communico Reserve platform allowing the public to rent the venue online.
- Developed professional development staff summits for Youth Services staff on December 7, and Adult Services staff on December 14.
- Attended Nevada Arts Council's *Virtual Basin and Range Exchange* gathering via Zoom as a way to connect with Nevada's rural and metropolitan art communities.
- Staff attended the Nevada Director's Meeting virtual training on adult education.
- Staff delivered Spanish as a second language classes to help 20 professionals improve service and communication to Spanish speaking customers.
- Participated in early discussions about the development an outreach tech vehicle.

Community Engagement Report
Page 3

- Spoke at the kickoff media event of StoryCorps, a program designed to record local oral history. Recordings occurred at the Clark County and Rainbow libraries.
- Participated in Management of Aggressive Behavior staff professional development training.
- Joined Human Resources to review Community Engagement suggested employee benchmark position pay grade assignments.
- Led conversations about a month-long December program focused on teaching young adolescent men to tie a necktie. The programming initiative will coincide with National Tie Month.

HIGHLIGHTED EVENTS

Family Pride Day
Clark County



Teen Anime Fest
Sahara West



Summerlin Fall Festival
Summerlin



Summerlin Fall Festival
Summerlin



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Page 4

Leadership Las Vegas
East Las Vegas



TeenTober
District-wide



Las Vegas Book Festival
City of Las Vegas 5th Street School



Hispanic Teen Leadership Summit
West Las Vegas



Día de Los Muertos
East Las Vegas



QWANQWA
Sahara West



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Confessions of a Showgirl
West Charleston



StoryCorps Welcome Presentation
Clark County



Armed Forces Chamber Trunk or Treat
Centennial Hills



TeenTober Party
Mesquite



Teen animeFest
Sahara West



Teen animeFest
Sahara West



The Keys to Your Soul Art Reception
Centennial Hills



Career Online High School Graduation
Clark County



Career Online High School Graduation
Clark County



Career Online High School Graduation
Clark County



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>From Paris with Love – Celebrating the Holidays!</i>	Whitney, West Charleston, Clark County	2-4
<i>Pentagogical Brass Band – Live Holiday Performance</i>	Sahara West, West Charleston, Whitney, Windmill	3-18
<i>Christmas Experience</i>	Liberty Baptist Church	4
<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>North Pole at Nellis</i>	Nellis Air Force Base	16
<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

COMING HIGHLIGHT EVENTS IN JANUARY

<i>Winter Reading Challenge</i>	Districtwide	1-31
<i>Las Vegas Stories Pushing Boundaries: How Airlines Connected the American West</i>	Clark County	5
<i>ACT College Prep Classes</i>	West Las Vegas	5, 12,

Community Engagement Report
Page 8

		19, 26
<i>ACT College Prep Classes</i>	East Las Vegas	7, 14, 21, 28
<i>Peace Week Celebration of Dr. King's Legacy</i>	West Las Vegas	9-19
<i>The Art of George Fielder</i>	West Las Vegas	10
<i>Kathleen Oettinger: Charting the Cosmos</i>	Centennial Hills	12
<i>An Afternoon With Mikey</i>	Sahara West	14
<i>Chadwick Johnson – Blues Got Soul</i>	Summerlin	15
<i>Sean Gaskell: The Music and Mythology of the West African Kora</i>	Clark County, Windmill, West Charleston	20-22
<i>Sing On! The Whiffenpoofs of Yale University</i>	West Charleston, Summerlin, Whitney	21-23
<i>Remember Always, Never Forget Our Heroes: Veteran's Festival</i>	Whitney	21
<i>Hands on Harp workshops and Celtic Harp Concerts</i>	Mesquite, Summerlin, West Charleston, Windmill, Clark County	25-29
<i>Death Camps of the Holocaust</i>	Whitney	27
<i>Celebrating America's Crooners with Jonathan Karrant</i>	West Charleston	28
<i>Staged Reading "Brilliant Adventures" by Alistair McDowall</i>	Clark County	27-28

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Las Vegas - Clark County Library District
Library Operations and Community Engagement
Monthly Statistics
October 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	241	22	225	0	1	1	9	8	176	1	3	0	0	10	188
BUNKERVILLE	306	20	1,564	1	30	0	0	1	13	1	20	0	0	2	33
CENTENNIAL HILLS	30,740	2	86,129	412	2,219	14	146	56	2,466	12	3,005	25	318	107	5,935
CLARK COUNTY	15,264	8	44,506	856	5,772	48	1,828	194	2,814	69	2,085	44	1,479	355	8,206
EAST LAS VEGAS	12,812	12	31,411	960	4,164	78	1,719	60	439	35	3,739	11	478	184	6,375
ENTERPRISE	16,155	6	17,301	245	2,181	25	71	45	1,051	55	969	26	371	151	2,462
GOODSPRINGS	241	22	107	1	12	0	0	0	0	0	0	0	0	0	0
INDIAN SPRINGS	892	17	2,573	4	87	8	319	6	30	21	178	0	0	35	527
LAUGHLIN	4,449	14	4,447	51	880	16	1,556	16	118	4	558	5	26	41	2,258
MEADOWS	510	18	1,308	32	142	3	45	8	52	9	516	0	0	20	613
MESQUITE	6,193	13	9,903	135	1,295	65	520	42	1,049	24	600	3	24	134	2,193
MOAPA TOWN	261	21	514	0	15	1	0	3	35	0	0	0	0	4	35
MOAPA VALLEY	2,994	16	3,013	24	209	5	70	22	325	6	734	0	0	33	1,129
MOUNT CHARLESTON	194	24	920	2	23	1	3	2	48	6	146	0	0	9	197
RAINBOW	19,685	4	18,912	305	2,345	26	1,031	44	1,180	46	1,836	30	380	146	4,427
SAHARA WEST	32,828	1	33,102	532	3,003	111	2,694	37	2,235	9	434	29	429	186	5,792
SANDY VALLEY	405	19	1,105	0	54	0	0	0	0	17	36	0	0	17	36
SEARCHLIGHT	163	25	1,244	2	50	2	10	0	0	19	65	0	0	21	75
SPRING VALLEY	13,493	10	24,522	450	3,318	8	47	91	1,452	58	2,510	14	115	171	4,124
SUMMERLIN	18,023	5	19,870	256	1,294	13	82	21	1,140	19	5,510	23	2,237	76	8,969
SUNRISE	14,416	9	18,917	270	2,531	10	92	36	1,305	36	1,227	0	0	82	2,624
WEST CHARLESTON	13,278	11	21,081	224	2,294	19	77	25	522	50	923	27	731	121	2,253
WEST LAS VEGAS	4,163	15	16,874	215	3,096	63	808	34	728	86	5,991	13	322	196	7,849
WHITNEY	15,346	7	17,272	310	3,233	15	462	72	1,693	40	4,474	9	230	136	6,859
WINDMILL	28,393	3	22,817	495	2,719	19	530	25	932	45	1,019	26	750	115	3,231
WINDMILL SERVICE CENTER	647,962		0	2,137	54,437	382	4,147	31	1,026	19	5,032	0	0	432	10,205
2022 MONTHLY TOTAL	899,407		399,637	7,919	95,404	933	16,266	879	20,829	687	41,610	285	7,890	2,784	86,595
2022 YTD TOTAL	3,574,764		1,475,492	31,604	372,081	4,031	54,322	3,350	67,548	2,944	107,549	954	28,118	11,279	257,537

ANNUAL MONTHLY COMPARISON															
2021 MONTHLY TOTAL	715,785		260,318	5,155	88,644									2,158	43,220
% CHANGE	26%		54%	54%	8%									29%	100%

ANNUAL YTD COMPARISON															
FY 21-22 YTD TOTAL	3,021,010		1,172,614	23,964	350,096									2,300	63,181
% CHANGE	18%		26%	32%	6%									390%	308%

ANNUAL MONTHLY COMPARISON															
2020 MONTHLY TOTAL	767,718		343,162	4,757	99,827									1,400	26,434
% CHANGE	17%		16%	66%	-4%									99%	228%
2019 MONTHLY TOTAL	981,098		505,425	7,494	160,095									2,462	81,648
% CHANGE	-8%		-21%	6%	-40%									13%	6%
2018 MONTHLY TOTAL	964,979		498,993	7,865	174,349									2,199	83,866
% CHANGE	-7%		-20%	1%	-45%									27%	3%

ANNUAL YTD COMPARISON															
FY 20-21 YTD TOTAL	3,069,551		1,153,225	22,803	361,065									4,375	72,532
% CHANGE	16%		28%	39%	3%									158%	255%
FY 19-20 YTD TOTAL	4,059,530		2,060,206	33,454	639,535									8,735	246,675
% CHANGE	-12%		-28%	-6%	-42%									29%	4%
FY 18-19 YTD TOTAL	3,999,409		1,989,567	52,365	684,015									7,693	234,635
% CHANGE	-11%		-26%	-40%	-46%									47%	10%

ITEM VI.A.2.c.



MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director
FROM: JoAnn Prevetti, Director of Development
DATE: November 30, 2022
SUBJECT: Development Department Report, December 2022

Development Department Powerful Plays in November 2022

- Toured Cristo Rey High School re: potential partnership
- Met with Philanthropist, Mr. Stephen Lackey, re: program funding
 - More to come
- Met with Thrift Books. They are our new book selling vendor. Our profits will increase 20% with new vendor due to lower fees.
- Met with Intermountain re: \$100k in funding for mobile phone program and \$35k in funding for blood pressure machines for library collection checkout
- Met with F-1 Attorney and Project Manager, both located in Las Vegas, re: Library collaboration/grant funding
 - More to come

Grant Submissions \$500,000:

- \$500,000 – Nevada Women’s Philanthropy

November Update November –\$78,500.09

- Awarded \$35,000 - Intermountain Healthcare – Blood Pressure Machine funding for library collection/checkout.
- Book Store Sales – October \$20,320.01
 - November numbers still pending
- Awarded \$12,500 – In-Kind Philanthropy Marketing – Las Vegas Review Journal
- Awarded \$10,452.08 - Children’s Cabinet – Bezos Family Foundation – Early Childhood

- Foundation Website Click Donations - \$228.00

Upcoming Meetings/Events

12/3/22 – Latin Chamber Gala

12/6/22 - Matt DeFalco - Olympia Companies

12/9/22 – Kendra Scott Jewelry Store (Downtown Summerlin) Fundraiser for the Foundation

- 20% of sales donated to the Foundation

12/12/22 – Roseman University – Dr. Joe Greer – Dean/President

Pending Meetings – November/December

Sandra Douglass Morgan – Raiders

- Confirmed to meet after the season ends.

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)

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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: November 30, 2022

SUBJECT: Information Technology Report, December 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 November.

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 District-wide staff on system features and how to use the integrated library system (ILS) and iPad support training for staff to improve branch staff's ability to assist customers with this service.
- CBS staff provided one collection development training for Spring Valley Youth Services staff on how to use vendor acquisition tools to order library materials to help build responsive library collections for our customers.
- DC staff provided one in-person collection maintenance training class for branch staff to help maintain responsive library collections for our customers.
- Our Systems & Network Security Analyst attended a Ransomware Prevention training session to help improve the District's cybersecurity capabilities.

POWERFUL PLACES

- CBS staff added 2,011 titles with 9,318 new items to the collection and withdrew 4,172 items from the library catalog in October. The withdrawn items will either be resold or discarded. CBS staff also added 8,556 e-books and e-audiobooks and 6,670 new Hoopla music records in 48 different languages to the collection in October.
- IT division staff worked with our vendor to complete the implementation of the pilot Anytime Library kiosk at the Windmill Library. IT department staff accompanied several other staff on a trip to Sunrise Hospital to discuss the project and identify the installation location.

Technology Monthly Report
Page 2

- CBS staff participated in multiple West Las Vegas Library design meetings with District staff and the architects and provided suggestions for all areas of the new branch, including collections, the Teen Zone, and the Young People's Library. IT staff met with General Services, architects, and contractors to discuss various technology-related aspects of the new building, including data closet locations, specifications for the data cabinets, cabling, cooling requirements, and other details.
- CBS staff met with Moapa Valley Library staff to advise and assist with juvenile nonfiction collection development to help maintain a healthy and responsive collection.
- DC staff continues to weed low-circulating items from the DC's collection to keep the collection relevant and make room for incoming materials.
- DC staff also provided fresh content to the Greater Clark County Branches to keep the collections relevant for customers.

POWERFUL PARTNERSHIPS

- ER staff supported K-12 students and adults who needed access to Online Resources for school by creating eCards, Treehouse, and IXL accounts and responded to 862 e-mails to the ASK account in October.
- AS staff prepared QuickStart library cards for outreach visits to local schools and other community partners.
- In October, Henderson District Public Library (HDPL) residents checked out 1,495 items from our OverDrive collection, while our customers checked out 397 items from the HDPL through the Reciprocal Lending Agreement.
- Boulder City and North Las Vegas residents accounted for 8.5% of the District's OverDrive e-media circulation, with the North Las Vegas Library District accounting for approximately 6.9% and the Boulder City Library District accounting for 1.6% in October.
- Instant Digital Cards (IDC), promoted for our partnership with the RTC, generated 8.6% of our OverDrive circulation with 17,610 checkouts and 760 new IDC user accounts were created in October.
- CBS staff continues to order materials to support Axis 360 as more Clark County School District schools opt-in to the Community Share Program.
- CBS staff added 323 titles with 725 items to the collection for the North Las Vegas Library District and 198 unique items to the collection for the Boulder City Library District in October.
- ILL staff received 396 requests from our customers to borrow materials from other library systems and received 629 requests from other libraries to borrow our items and there were 40 new ILL users in October.
- IT department staff deployed two desktop computers and one multifunction copier to the Clark County Detention Center (CCDC) to support their new library services. Two additional computers and three additional printers will be deployed in the coming weeks.
- 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.

Technology Monthly Report
Page 3

- IT department staff worked with the Clark County Election Department to host early voting at the East Las Vegas and Windmill libraries and hosted Election Day voting at the Laughlin, Rainbow, and Sahara West libraries.
- IT department staff continues to work with Community Engagement, Development, and Library Operations on the distribution of 2,000 Chromebooks obtained through the FCC's Emergency Connectivity Fund and 1,700 donated iPads. To date, over 1,500 Chromebooks and 200 iPads have been distributed.
- IT department staff joined Development department staff and other staff for a meeting with Intermountain Healthcare to discuss our potential partnership for providing funding for blood pressure monitors and additional smartphones for our Smartphone Lending Program.

POWERFUL PLATFORMS

- IT department staff continues to work on the Microsoft 365 migration project with our consulting vendor. The IT department and several other staff were migrated from the District's on-premise e-mail system to the cloud solution.
- ER staff continues to 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.
- ER staff continues to work on the implementation of the Memory Lab Project at the Enterprise, Rainbow, and West Charleston libraries. Staff is developing the procedures, coordinating the preparation of the spaces, and building the prototypes. The Memory Labs will allow customers to convert and transfer old media content (photos, documents, audiovisual recordings, etc.) to newer formats.
- IT department staff continues to work on the New 3D Printing Model Project. Staff is coordinating the preparation of the spaces, staff training, developing procedures, and building prototypes. This Project is intended to increase the hands-on experience of our customers to build their confidence by allowing them to build and print items themselves.
- General Services staff assisted with the delivery of the new 24-Hour Library kiosk. IT division staff will configure and test the kiosk for deployment to a future partner.

Of the \$3,102,000 approved by the Board of Trustees in the IT department's Capital Projects Fund for FY23, \$1,233,146.10 was expended:

- ILS Cloud Backup Implementation- \$24,375.05
- Replacement end-of-life wireless controller – \$14,769.46
- Miscellaneous replacement laptops - \$33,796.03
- 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
- Equipment for Memory Lab Project - \$8,366.91

ITEM VI.A.3.a.



MEMORANDUM

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

FROM: Floresto Cabias, Chief Financial Officer

DATE: November 30, 2022

SUBJECT: Financial Services Report, December 2022

This report summarizes the Financial Services Department's activities and accomplishments in the month of November 1 – November 30, 2022.

Administration

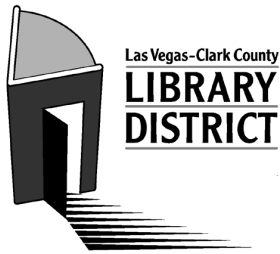
- Updated the District's cash flow analysis
- Presented the Fiscal Year 2022 audit report to the Finance and Audit Committee and the Board of Trustees
- **Floresto Cabias** attended the Mesquite and East Las Vegas QALICB board meetings; presented the Fiscal Year 2022 audit reports
- **Floresto Cabias** attended the mobile app demonstration
- Submitted required quarterly financial reports related to the Mesquite and East Las Vegas QALICBs
- Submitted the Quarterly Economic Survey to the State of Nevada Department of Taxation
- Advertised Facilities Bid No. 23-07, Branding Implementation Signage
- **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 (\$1.6M for the month of November)
- 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

Financial Services Report
Page 2

- Reconciled daily cash reports received from branches to bank deposits
- Provided detailed budget status for staff as requested
- 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: November 11, 2022

Subject: November 2022 Budget Status Report

Enclosed are the budget status reports for November 2022. General fund revenues show 28% of budgeted revenues collected.

Property Tax Revenues

As of November 11, 2022, the District collected \$20.1M in property taxes, which is on pace to meet budget expectations. Property taxes are assessed on a fiscal year basis beginning on July 1.

Consolidated Sales Tax Revenues (CTX)

The CTX shows 15% collected so far this fiscal year. The State of Nevada distributes CTX collections two months after the month of collection.

The most recent CTX received by the District on October 31, 2022, represents CTX from the month of August 2022. The \$2.2M collected is slightly higher than the amount collected for the same period last fiscal year. In FY 2022, monthly CTX collections exceeded the amount collected for the same period in FY 2021. Higher CTX collections can be attributed to an economic reopening from pandemic restrictions, improved employment, and pent-up demand, among other factors, which caused a surge in consumer spending during FY 2022. For July 2022, the first month of FY 2023, CTX collections decreased compared to the same period in the previous fiscal year as consumer spending tapered down. However, the variance flattened as the August 2022 CTX slightly exceeded the amount collected in August 2021.

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. The District will continue to exert control over expenditures to maintain a healthy fund balance to mitigate any economic challenges in the near term, allowing the District to continue providing services and fund projects as budgeted.

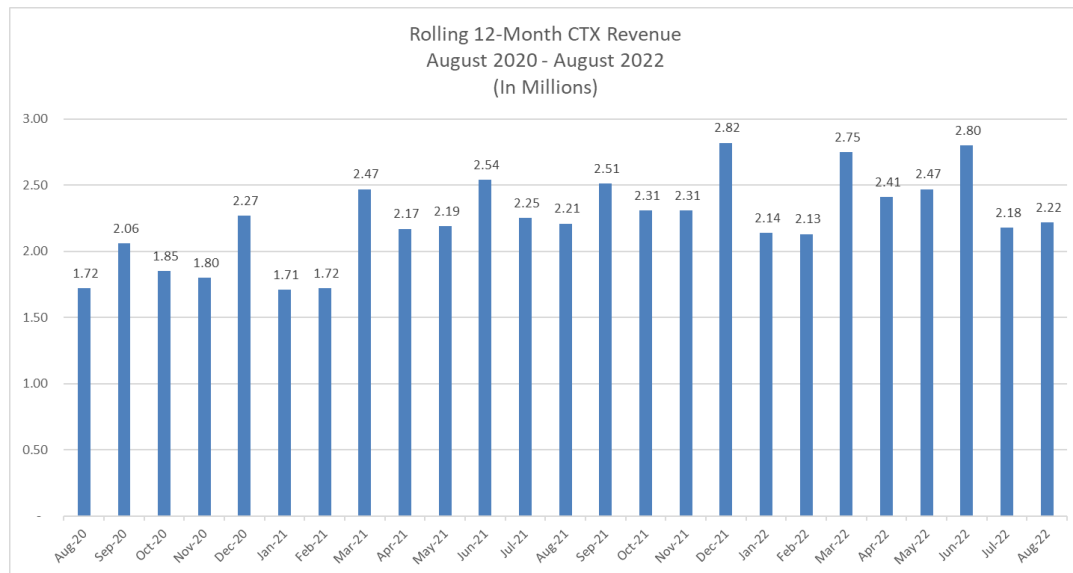
Expenditures

The General Fund has spent 30% 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	2,215,102.72	0.02%
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	4,394,950.67	

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

General Fund - 100**From 10/24/2022 Through 11/11/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Tax Revenue	20,092,676.06	59,198,000.00	39,105,323.94	66.06%
Intergovernmental Revenue	4,482,065.82	30,000,000.00	25,517,934.18	85.06%
Charges for Services	17,316.79	500,000.00	482,683.21	96.54%
Fines & Forfeits	349,094.77	500,000.00	150,905.23	30.18%
Miscellaneous	365,377.55	860,000.00	494,622.45	57.51%
Total Revenues	25,306,530.99	91,058,000.00	65,751,469.01	72.21%
Expenditures				
Salaries	9,649,505.77	33,581,019.00	23,931,513.23	71.27%
Benefits	4,261,528.21	14,062,191.00	9,800,662.79	69.70%
Supplies & Services	5,347,078.64	17,199,234.00	11,852,155.36	68.91%
Capital Outlay	3,494,166.95	11,353,000.00	7,858,833.05	69.22%
Total Expenditures	22,752,279.57	76,195,444.00	53,443,164.43	70.14%
Excess (Deficit) of Revenues over (under) Expenditures	2,554,251.42	14,862,556.00	12,308,304.58	2.07%

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

General Fund - 100**From 10/24/2022 Through 11/11/2022**

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
110	Administration - Executive	184,426.61	980,298.00	795,871.39	81.19%
120	Administration - Library Operations	464,865.28	1,682,263.00	1,217,397.72	72.37%
200	Financial Services	439,743.49	2,037,364.00	1,597,620.51	78.42%
215	Community Outreach	153,534.83	721,577.00	568,042.17	78.72%
216	Youth Services	165,213.63	414,524.00	249,310.37	60.14%
217	Adult Services	71,566.06	288,233.00	216,666.94	75.17%
220	Development Office	221,566.44	711,964.00	490,397.56	68.88%
240	General Services/Facilities	3,440,182.98	11,209,262.00	7,769,079.02	69.31%
250	Human Resources	880,430.98	2,724,857.00	1,844,426.02	67.69%
251	HR-Work Insurance	252,818.11	1,501,744.00	1,248,925.89	83.17%
260	Information Technology	1,995,785.21	4,460,681.00	2,464,895.79	55.26%
270	Literacy	104,862.25	354,409.00	249,546.75	70.41%
280	Branding and Marketing	625,211.97	2,368,611.00	1,743,399.03	73.60%
290	Access Services	401,328.69	1,148,489.00	747,160.31	65.06%
310	Collection and Bibliographic Services	4,257,401.19	13,651,294.00	9,393,892.81	68.81%
320	Gallery Services	59,566.86	198,071.00	138,504.14	69.93%
330	Programming and Venues	1,022,548.29	3,177,283.00	2,154,734.71	67.82%
340	Community Engagement	115,980.46	528,153.00	412,172.54	78.04%
400	Library Operations	7,895,246.24	28,036,367.00	20,141,120.76	71.84%
Total		22,752,279.57	76,195,444.00	53,443,164.43	70.14%

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

General Fund - 100
Library Operations - Dept 400
From 10/24/2022 Through 11/11/2022

		YTD Actual	Budget	YTD Variance	Percent Budget Remaining
100	Blue Diamond	27,982.09	126,566.00	98,583.91	77.89%
110	Bunkerville	25,516.70	117,771.00	92,254.30	78.33%
120	Clark County Library	810,578.63	2,894,468.00	2,083,889.37	72.00%
130	Enterprise Library	415,633.57	1,478,025.00	1,062,391.43	71.88%
140	Goodsprings	15,299.61	110,543.00	95,243.39	86.16%
160	Indian Springs	42,037.55	140,406.00	98,368.45	70.06%
180	Laughlin	215,488.97	719,156.00	503,667.03	70.04%
190	Mesquite	297,426.79	1,114,029.00	816,602.21	73.30%
200	Moapa Town	23,013.15	115,375.00	92,361.85	80.05%
210	Moapa Valley	94,969.67	341,565.00	246,595.33	72.20%
220	Mount Charleston	22,829.98	115,869.00	93,039.02	80.30%
230	Rainbow Library	525,213.98	1,937,089.00	1,411,875.02	72.89%
240	Sahara West Library	772,671.81	2,640,170.00	1,867,498.19	70.73%
250	Sandy Valley	34,319.53	143,724.00	109,404.47	76.12%
260	Searchlight	10,214.06	112,958.00	102,743.94	90.96%
270	Spring Valley Library	487,381.69	1,775,215.00	1,287,833.31	72.55%
280	Summerlin Library	445,859.54	1,442,136.00	996,276.46	69.08%
290	Sunrise Library	429,584.53	1,572,937.00	1,143,352.47	72.69%
300	West Charleston Library	524,085.64	1,745,209.00	1,221,123.36	69.97%
310	West Las Vegas Library	432,561.63	1,745,390.00	1,312,828.37	75.22%
320	Whitney Library	506,984.58	1,616,672.00	1,109,687.42	68.64%
360	Meadows Library	20,927.48	118,975.00	98,047.52	82.41%
370	Centennial Hills	505,047.42	1,918,481.00	1,413,433.58	73.67%
380	Windmill Library	583,002.84	1,882,684.00	1,299,681.16	69.03%
390	East Las Vegas Library	610,518.97	2,061,025.00	1,450,506.03	70.38%
605	City Misdemeanant	16,095.83	49,929.00	33,833.17	67.76%
Total		7,895,246.24	28,036,367.00	20,141,120.76	71.84%

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

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

General Fund - 100
From 10/24/2022 Through 11/11/2022

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	7,773,395.27	26,217,551.00	18,444,155.73	70.35%
51200 Salaries - Part Time	1,541,296.49	5,998,376.00	4,457,079.51	74.30%
51300 Overtime Pay	9,095.10	55,000.00	45,904.90	83.46%
51400 Call Back Pay	3,831.61	6,543.00	2,711.39	41.44%
51500 Standby Pay	19,477.16	76,464.00	56,986.84	74.53%
51600 Longevity Pay	86,511.63	277,085.00	190,573.37	68.78%
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	2,464,487.21	7,930,547.00	5,466,059.79	68.92%
55200 Group Insurance	1,461,781.11	4,970,920.00	3,509,138.89	70.59%
55300 Workers' Comp. Payments	110,012.71	271,544.00	161,531.29	59.49%
55400 Medicare Coverage Expense	225,247.18	814,180.00	588,932.82	72.33%
55500 Unemployment Insurance	-	75,000.00	75,000.00	100.00%
61100 Office Supplies	111,690.56	531,180.00	419,489.44	78.97%
61110 Operating Supplies	146,108.18	603,265.00	457,156.82	75.78%
61120 Software & User Licenses	146,400.05	429,384.00	282,983.95	65.90%
61130 Software Maintenance	775,218.25	1,095,900.00	320,681.75	29.26%
61200 Book Materials & Supplies	16,984.84	120,409.00	103,424.16	85.89%
61205 Interlibrary Loan	231.31	4,500.00	4,268.69	94.86%
61210 Small Equipment	71,084.80	384,250.00	313,165.20	81.50%
61400 Equipment Repair & Maint.	539,959.76	742,856.00	202,896.24	27.31%
61410 Contracted Services	1,550,641.92	6,686,841.00	5,136,199.08	76.81%
61420 Building Repair & Maint.	50,740.52	238,200.00	187,459.48	78.70%
61500 Rental Expenses	21,972.87	54,604.00	32,631.13	59.76%
61600 Telephone	254,206.77	690,000.00	435,793.23	63.16%
61700 Utilities	666,713.39	1,935,910.00	1,269,196.61	65.56%
61800 Insurance & Bonds	384,902.98	399,678.00	14,775.02	3.70%
61900 Professional Services	324,094.25	829,250.00	505,155.75	60.92%
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	1,120.00	9,600.00	8,480.00	88.33%
62500 Postage	1,285.81	271,500.00	270,214.19	99.53%
62510 Advertising	54,990.34	216,700.00	161,709.66	74.62%
62600 Community Events	3,642.82	37,250.00	33,607.18	90.22%
62620 Recruitment	300.00	625.00	325.00	52.00%
62700 Education & Training	23,529.05	306,285.00	282,755.95	92.32%
62800 Travel & Transportation	41,187.70	293,250.00	252,062.30	85.95%
62900 Printing & Reproduction	45,992.35	233,250.00	187,257.65	80.28%
63000 Dues & Subscriptions	9,232.13	41,210.00	31,977.87	77.60%
65000 Miscellaneous Expenses	11,814.87	36,600.00	24,785.13	67.72%
65100 Bank Charges	25,843.05	50,000.00	24,156.95	48.31%
67000 Rental Expenses to QALICBs	-	432,237.00	432,237.00	100.00%
81700 Library Books	3,494,166.95	11,353,000.00	7,858,833.05	69.22%
Total	22,752,279.57	76,195,444.00	53,443,164.43	70.14%

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

Grant Fund - 220**From 10/24/2022 Through 11/11/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Intergovernmental Revenue	336,308.23	6,000,000.00	5,663,691.77	94.39%
Miscellaneous	20,000.00	-	(20,000.00)	
Total Revenues	356,308.23	6,000,000.00	5,643,691.77	94.06%
Expenditures				
Salaries	208,422.67	693,139.00	484,716.33	69.93%
Benefits	63,927.54	210,000.00	146,072.46	69.56%
Supplies & Services	42,392.79	2,046,861.00	2,004,468.21	97.93%
Capital Outlay	234,000.00	3,050,000.00	2,816,000.00	92.33%
Total Expenditures	548,743.00	6,000,000.00	5,451,257.00	90.85%
Excess (Deficit) of Revenues over (under) Expenditures	(192,434.77)	-	192,434.77	3.21%

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

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

Grant Fund - 220
From 10/24/2022 Through 11/11/2022

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	115,082.82	412,123.10	297,040.28	72.08%
51200 Salaries - Part Time	91,387.90	281,016.00	189,628.10	67.48%
51300 Overtime Pay	15.29	-	(15.29)	
51600 Longevity Pay	1,936.66	-	(1,936.66)	
55100 Employees Retirement	33,236.44	146,367.54	113,131.10	77.29%
55200 Group Insurance	22,088.63	54,032.91	31,944.28	59.12%
55400 Medicare Coverage Expense	8,602.47	9,599.55	997.08	10.39%
61100 Office Supplies	2,684.06	4,511.83	1,827.77	40.51%
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	7,267.47	51,000.00	43,732.53	85.75%
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	548,743.00	6,000,000.00	5,451,257.00	90.85%

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

Gift Fund - 230**From 10/24/2022 Through 11/11/2022**

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	41,975.25	2,000,000.00	1,958,024.75	97.90%
Total Revenues	41,975.25	2,000,000.00	1,958,024.75	97.90%
Expenditures				
Salaries	-	100,000.00	100,000.00	100.00%
Supplies & Services	43,773.11	900,000.00	856,226.89	95.14%
Capital Outlay	-	1,000,000.00	1,000,000.00	100.00%
Total Expenditures	43,773.11	2,000,000.00	1,956,226.89	97.81%
Excess (Deficit) of Revenues over (under) Expenditures	(1,797.86)	-	1,797.86	0.09%

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

Gift Fund - 230

From 10/24/2022 Through 11/11/2022

		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	5,333.75	20,000.00	14,666.25	73.33%
61210	Small Equipment	20,000.00	20,000.00	-	0.00%
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	3,380.00	200,000.00	196,620.00	98.31%
62600	Community Events	4,569.69	10,000.00	5,430.31	54.30%
62900	Printing & Reproduction	-	10,000.00	10,000.00	100.00%
63000	Dues & Subscriptions	498.00	-	(498.00)	
65000	Miscellaneous Expenses	6,189.94	15,000.00	8,810.06	58.73%
81600	Capital Equipment - Major	-	1,000,000.00	1,000,000.00	100.00%
Total		43,773.11	2,000,000.00	1,956,226.89	97.81%

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

Capital Projects Fund - 510
From 10/24/2022 Through 11/11/2022

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	2,945,092.78	150,000.00	(2,795,092.78)	-1863.40%
Total Revenues	2,945,092.78	150,000.00	(2,795,092.78)	-1863.40%
Expenditures				
Supplies & Services	1,029,304.88	6,481,674.00	5,452,369.12	84.12%
Capital Outlay	423,182.07	5,210,547.00	4,787,364.93	91.88%
Total Expenditures	1,452,486.95	11,692,221.00	10,239,734.05	87.58%
Excess (Deficit) of Revenues over (under) Expenditures	1,492,605.83	(11,542,221.00)	(13,034,826.83)	-1950.97%

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

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

Capital Projects Fund - 510
From 10/24/2022 Through 11/11/2022

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
61110 Operating Supplies	5,427.15	800,000.00	794,572.85	99.32%
61120 Software & User Licenses	96,980.56	300,000.00	203,019.44	67.67%
61130 Software Maintenance	86,274.75	240,000.00	153,725.25	64.05%
61210 Small Equipment	583,845.12	1,200,000.00	616,154.88	51.35%
61400 Equipment Repair & Maint.	-	700,000.00	700,000.00	100.00%
61410 Contracted Services	4,000.00	200,000.00	196,000.00	98.00%
61420 Building Repair & Maint.	71,594.64	1,100,000.00	1,028,405.36	93.49%
61800 Insurance & Bonds	3,729.00	141,674.00	137,945.00	97.37%
61900 Professional Services	135,367.66	1,500,000.00	1,364,632.34	90.98%
61910 Legal Services	23,101.00	60,000.00	36,899.00	61.50%
65000 Miscellaneous Expenses	1,030.00	200,000.00	198,970.00	99.49%
65100 Bank Charges	17,955.00	40,000.00	22,045.00	55.11%
81500 Capital Improvements	-	1,210,547.00	1,210,547.00	100.00%
81600 Capital Equipment - Major	423,182.07	4,000,000.00	3,576,817.93	89.42%
Total	1,452,486.95	11,692,221.00	10,239,734.05	87.58%

Las Vegas-Clark County Library District

Project 2050 - Furniture Replacement
From 10/24/2022 through 11/11/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	690.97	75,000.00	74,309.03	99%
Total Expenditures		690.97	75,000.00	74,309.03	99%

Las Vegas-Clark County Library District

Project 2200 - Financial Services Projects
From 10/24/2022 through 11/11/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	6,679.21	185,000.00	178,320.79	96%
61800	Insurance & Bonds	3,729.00	-	(3,729.00)	0%
61900	Professional Services	9,200.00	-	(9,200.00)	0%
65100	Bank Charges	17,955.00	40,000.00	22,045.00	55%
81600	Capital Equipment - Major	-	80,000.00	80,000.00	100%
Total Expenditures		37,563.21	305,000.00	267,436.79	88%

Las Vegas-Clark County Library District

Project 4010 - Tech Replacements & Upgrades
From 10/24/2022 through 11/11/2022

510
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61110	Operating Supplies	1,609.93	162,000.00	160,390.07	99%
61120	Software & User Licenses	96,979.90	300,000.00	203,020.10	68%
61130	Software Maintenance	5,906.25	300,000.00	294,093.75	98%
61210	Small Equipment	562,274.66	900,000.00	337,725.34	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	263,508.56	340,000.00	76,491.44	22%
Total Expenditures		934,279.30	3,102,000.00	2,167,720.70	70%

Las Vegas-Clark County Library District

Project 5010 - Bldg Repair & Maintenance
From 10/24/2022 through 11/11/2022

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	14,200.28	300,000.00	285,799.72	95%
61400	Equipment Repair & Maint.	-	200,000.00	200,000.00	100%
61420	Building Repair & Maint.	62,535.64	900,000.00	837,464.36	93%
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		186,410.30	3,175,221.00	2,988,810.70	94%

Las Vegas-Clark County Library District

Project 5015 - Construction Projects
From 10/24/2022 through 11/11/2022

510
Capital Projects Fund

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
45200 Interest Earnings	(271,285.22)	150,000.00	421,285.22	281%
45750 Sale of Fixed Assets	3,216,378.00	-	(3,216,378.00)	0%
Total Revenues	2,945,092.78	-	(3,216,378.00)	0%
Expenditures				
81500 Capital Improvements	154,237.66	4,000,000.00	3,845,762.34	96%
Total Expenditures	154,237.66	4,000,000.00	3,845,762.34	96%

Las Vegas-Clark County Library District

Project 5020 - PVS Projects
From 10/24/2022 through 11/11/2022

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 10/24/2022 through 11/11/2022**

**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 10/24/2022 Through 11/11/2022**

	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 10/24/2022 Through 11/11/2022

		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 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	100,375.61	501,310.00	400,934.39
Total Salaries		100,375.61	501,310.00	400,934.39
Benefits				
55100	Employees Retirement	29,298.82	135,306.00	106,007.18
55200	Group Insurance	8,818.84	40,643.00	31,824.16
55400	Medicare Coverage Expense	1,444.59	6,689.00	5,244.41
Total Benefits		39,562.25	182,638.00	143,075.75
Supplies & Services				
61100	Office Supplies	560.37	3,500.00	2,939.63
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	708.25	75,000.00	74,291.75
61910	Legal Services	30,090.48	75,000.00	44,909.52
62300	Board Compensation	1,120.00	9,600.00	8,480.00
62600	Community Events	366.43	14,000.00	13,633.57
62700	Education & Training	515.00	5,000.00	4,485.00
62800	Travel & Transportation***	9,187.49	25,000.00	15,812.51
62900	Printing & Reproduction	-	250.00	250.00
63000	Dues & Subscriptions	1,608.00	26,000.00	24,392.00
65000	Miscellaneous Expenses	332.73	6,000.00	5,667.27
Total Supplies & Services		44,488.75	296,350.00	251,861.25
Total Administration - Executive-110		184,426.61	980,298.00	795,871.39

***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 10/24/2022 through 11/11/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	280,109.59	897,822.00	617,712.41
51200	Salaries - Part Time	24,242.88	87,677.00	63,434.12
51600	Longevity Pay	2,168.90	6,877.00	4,708.10
Total Salaries		306,521.37	992,376.00	685,854.63
Benefits				
55100	Employees Retirement	91,669.68	293,186.00	201,516.32
55200	Group Insurance	35,221.27	96,412.00	61,190.73
55400	Medicare Coverage Expense	4,692.75	14,389.00	9,696.25
Total Benefits		131,583.70	403,987.00	272,403.30
Supplies & Services				
61100	Office Supplies	19.96	-	(19.96)
61110	Operating Supplies	2,294.75	25,000.00	22,705.25
61120	Software & User Licenses	-	15,000.00	15,000.00
61130	Software Maintenance	-	5,000.00	5,000.00
61210	Small Equipment	12,618.61	154,000.00	141,381.39
61410	Contracted Services	3,550.00	47,900.00	44,350.00
61500	Rental Expenses	-	2,500.00	2,500.00
62700	Education & Training	726.97	5,000.00	4,273.03
62800	Travel & Transportation	7,549.92	30,000.00	22,450.08
63000	Dues & Subscriptions	-	1,500.00	1,500.00
Total Supplies & Services		26,760.21	285,900.00	259,139.79
Total Administration - Library Operations-120		464,865.28	1,682,263.00	1,217,397.72

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

**General Fund - 100
Financial Services - 200
From 10/24/2022 through 11/11/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	168,016.33	619,816.00	451,799.67
51300	Overtime Pay	536.35	-	(536.35)
51600	Longevity Pay	533.32	1,900.00	1,366.68
Total Salaries		169,086.00	621,716.00	452,630.00
Benefits				
55100	Employees Retirement	50,241.47	184,395.00	134,153.53
55200	Group Insurance	20,413.51	62,771.00	42,357.49
55400	Medicare Coverage Expense	2,638.72	9,015.00	6,376.28
Total Benefits		73,293.70	256,181.00	182,887.30
Supplies & Services				
61110	Operating Supplies	892.64	6,000.00	5,107.36
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	39,974.40	225,000.00	185,025.60
61500	Rental Expenses	(30.00)	-	30.00
61900	Professional Services	73,989.85	80,000.00	6,010.15
61910	Legal Services	-	2,500.00	2,500.00
62200	Collection Agencies	10,590.75	130,000.00	119,409.25
62500	Postage	1,285.81	70,000.00	68,714.19
62510	Advertising	3,198.92	16,700.00	13,501.08
62700	Education & Training	239.73	3,000.00	2,760.27
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	25,843.05	50,000.00	24,156.95
67000	Rental Expenses to QALICBs	-	432,237.00	432,237.00
Total Supplies & Services		197,363.79	1,159,467.00	962,103.21
Total Financial Services-200		439,743.49	2,037,364.00	1,597,620.51

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

General Fund - 100
Community Outreach - 215
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	93,733.43	424,733.00	330,999.57
51200	Salaries - Part Time	-	22,995.00	22,995.00
51300	Overtime Pay	25.00	-	(25.00)
51600	Longevity Pay	1,808.82	5,107.00	3,298.18
Total Salaries		95,567.25	452,835.00	357,267.75
Benefits				
55100	Employees Retirement	31,489.01	126,358.00	94,868.99
55200	Group Insurance	23,120.03	97,392.00	74,271.97
55400	Medicare Coverage Expense	1,577.55	7,992.00	6,414.45
Total Benefits		56,186.59	231,742.00	175,555.41
Supplies & Services				
61100	Office Supplies	(3.12)	-	3.12
61110	Operating Supplies	670.61	17,000.00	16,329.39
61120	Software & User Licenses	-	1,500.00	1,500.00
62600	Community Events	(200.00)	1,000.00	1,200.00
62700	Education & Training	50.00	2,000.00	1,950.00
62800	Travel & Transportation	1,139.90	5,000.00	3,860.10
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		1,780.99	37,000.00	35,219.01
Total Community Outreach-215		153,534.83	721,577.00	568,042.17

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

General Fund - 100**Youth Services - 216****From 10/24/2022 through 11/11/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	51,536.14	153,480.00	101,943.86
51600	Longevity Pay	585.86	1,939.00	1,353.14
Total Salaries		52,122.00	155,419.00	103,297.00
Benefits				
55100	Employees Retirement	16,101.58	45,660.00	29,558.42
55200	Group Insurance	4,959.55	14,791.00	9,831.45
55400	Medicare Coverage Expense	765.93	2,254.00	1,488.07
Total Benefits		21,827.06	62,705.00	40,877.94
Supplies & Services				
61110	Operating Supplies	15,181.44	57,450.00	42,268.56
61120	Software & User Licenses	4,119.88	6,000.00	1,880.12
61210	Small Equipment	5,795.33	15,750.00	9,954.67
61410	Contracted Services	65,414.00	113,700.00	48,286.00
62700	Education & Training	50.00	1,000.00	950.00
62800	Travel & Transportation	703.92	2,500.00	1,796.08
Total Supplies & Services		91,264.57	196,400.00	105,135.43
Total Youth Services-216		165,213.63	414,524.00	249,310.37

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

General Fund - 100**Adult Services - 217****From 10/24/2022 through 11/11/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	23,627.80	93,445.00	69,817.20
51600	Longevity Pay	2,179.75	-	(2,179.75)
Total Salaries		25,807.55	93,445.00	67,637.45
Benefits				
55100	Employees Retirement	7,677.74	27,800.00	20,122.26
55200	Group Insurance	2,160.69	7,133.00	4,972.31
55400	Medicare Coverage Expense	360.00	1,355.00	995.00
Total Benefits		10,198.43	36,288.00	26,089.57
Supplies & Services				
61100	Office Supplies	397.97	-	(397.97)
61110	Operating Supplies	112.73	40,000.00	39,887.27
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	249.38	2,500.00	2,250.62
Total Supplies & Services		35,560.08	158,500.00	122,939.92
Total Adult Services-217		71,566.06	288,233.00	216,666.94

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

General Fund - 100
Development Office - 220
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	127,957.68	391,029.00	263,071.32
51600	Longevity Pay	1,531.62	2,649.00	1,117.38
Total Salaries		129,489.30	393,678.00	264,188.70
Benefits				
55100	Employees Retirement	38,957.10	116,331.00	77,373.90
55200	Group Insurance	21,528.11	63,747.00	42,218.89
55400	Medicare Coverage Expense	1,863.70	5,708.00	3,844.30
Total Benefits		62,348.91	185,786.00	123,437.09
Supplies & Services				
61100	Office Supplies	623.36	-	(623.36)
61110	Operating Supplies	786.88	2,500.00	1,713.12
61410	Contracted Services	-	40,500.00	40,500.00
61900	Professional Services	21,142.50	50,000.00	28,857.50
61910	Legal Services	-	2,000.00	2,000.00
62500	Postage	-	1,500.00	1,500.00
62600	Community Events	3,294.16	5,000.00	1,705.84
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		29,728.23	132,500.00	102,771.77
Total Development and Planning-220		221,566.44	711,964.00	490,397.56

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

Las Vegas-Clark County Library District
Department Expenditures

General Fund - 100
General Services/Facilities - 240
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	560,673.79	1,756,120.00	1,195,446.21
51200	Salaries - Part Time	20,609.31	76,660.00	56,050.69
51300	Overtime Pay	909.07	5,000.00	4,090.93
51400	Call Back Pay	3,831.61	6,543.00	2,711.39
51500	Standby Pay	19,477.16	76,464.00	56,986.84
51600	Longevity Pay	1,494.67	6,371.00	4,876.33
Total Salaries		606,995.61	1,927,158.00	1,320,162.39
Benefits				
55100	Employees Retirement	174,952.71	525,168.00	350,215.29
55200	Group Insurance	133,339.77	417,450.00	284,110.23
55300	Workers' Comp. Payments	17,611.35	-	(17,611.35)
55400	Medicare Coverage Expense	10,155.27	32,624.00	22,468.73
Total Benefits		336,059.10	975,242.00	639,182.90
Supplies & Services				
61100	Office Supplies	10,981.43	12,000.00	1,018.57
61110	Operating Supplies	96,713.84	300,000.00	203,286.16
61130	Software Maintenance	27,073.82	75,000.00	47,926.18
61210	Small Equipment	11,915.72	36,000.00	24,084.28
61400	Equipment Repair & Maint.	24,369.70	58,000.00	33,630.30
61410	Contracted Services	1,213,084.59	5,196,574.00	3,983,489.41
61420	Building Repair & Maint.	50,740.52	238,200.00	187,459.48
61500	Rental Expenses	8,057.81	14,000.00	5,942.19
61700	Utilities	666,713.39	1,935,910.00	1,269,196.61
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	77.89	1,000.00	922.11
65000	Miscellaneous Expenses	2,389.08	14,000.00	11,610.92
Total Supplies & Services		2,497,128.27	8,306,862.00	5,809,733.73
Total General Services/Facilities-240		3,440,182.98	11,209,262.00	7,769,079.02

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

**General Fund - 100
Human Resources - 250
From 10/24/2022 through 11/11/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	278,704.26	948,415.00	669,710.74
51300	Overtime Pay	47.81	-	(47.81)
Total Salaries		278,752.07	948,415.00	669,662.93
Benefits				
55100	Employees Retirement	82,550.76	282,153.00	199,602.24
55200	Group Insurance	51,456.74	168,820.00	117,363.26
55300	Workers' Comp. Payments	91,958.00	-	(91,958.00)
55400	Medicare Coverage Expense	3,926.41	13,752.00	9,825.59
Total Benefits		229,891.91	464,725.00	234,833.09
Supplies & Services				
61110	Operating Supplies	591.28	15,015.00	14,423.72
61130	Software Maintenance	166,720.71	108,900.00	(57,820.71)
61400	Equipment Repair & Maint.	-	250.00	250.00
61410	Contracted Services	35,595.35	77,192.00	41,596.65
61900	Professional Services	112,145.12	470,000.00	357,854.88
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	15,223.35	240,785.00	225,561.65
62800	Travel & Transportation	11,427.23	80,600.00	69,172.77
63000	Dues & Subscriptions	2,904.91	1,100.00	(1,804.91)
65000	Miscellaneous Expenses	187.98	-	(187.98)
Total Supplies & Services		371,787.00	1,311,717.00	939,930.00
Total Human Resources-250		880,430.98	2,724,857.00	1,844,426.02

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

General Fund - 100**HR-Work Insurance - 251****From 10/24/2022 through 11/11/2022**

		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	36,919.60	205,200.00	168,280.40
55300	Workers' Comp. Payments	-	271,544.00	271,544.00
55500	Unemployment Insurance	-	75,000.00	75,000.00
Total Benefits		36,919.60	551,744.00	514,824.40
Supplies & Services				
Total Supplies & Services		-	-	-
Total HR-Work Insurance-251		252,818.11	1,001,744.00	748,925.89

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

General Fund - 100
Information Technology - 260
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	486,427.47	1,553,577.00	1,067,149.53
51300	Overtime Pay	2,929.14	25,000.00	22,070.86
51600	Longevity Pay	3,927.23	10,445.00	6,517.77
Total Salaries		493,283.84	1,589,022.00	1,095,738.16
Benefits				
55100	Employees Retirement	145,215.25	462,189.00	316,973.75
55200	Group Insurance	74,624.79	259,692.00	185,067.21
55400	Medicare Coverage Expense	7,089.84	22,678.00	15,588.16
Total Benefits		226,929.88	744,559.00	517,629.12
Supplies & Services				
61110	Operating Supplies	5,390.33	25,000.00	19,609.67
61120	Software & User Licenses	9,736.25	20,000.00	10,263.75
61130	Software Maintenance	465,121.41	707,000.00	241,878.59
61210	Small Equipment	17,752.30	35,000.00	17,247.70
61400	Equipment Repair & Maint.	509,449.31	585,000.00	75,550.69
61410	Contracted Services	10,369.72	30,000.00	19,630.28
61600	Telephone	254,206.77	690,000.00	435,793.23
62700	Education & Training	3,499.00	25,000.00	21,501.00
62800	Travel & Transportation	-	10,000.00	10,000.00
65000	Miscellaneous Expenses	46.40	100.00	53.60
Total Supplies & Services		1,275,571.49	2,127,100.00	851,528.51
Total Information Technology-260		1,995,785.21	4,460,681.00	2,464,895.79

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

General Fund - 100**Literacy - 270****From 10/24/2022 through 11/11/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	52,373.34	157,052.00	104,678.66
51200	Salaries - Part Time	26,886.54	63,901.00	37,014.46
Total Salaries		79,259.88	220,953.00	141,693.12
Benefits				
55100	Employees Retirement	17,473.24	52,585.00	35,111.76
55200	Group Insurance	4,945.60	14,752.00	9,806.40
55400	Medicare Coverage Expense	2,393.89	5,944.00	3,550.11
Total Benefits		24,812.73	73,281.00	48,468.27
Supplies & Services				
61100	Office Supplies	113.70	2,000.00	1,886.30
61110	Operating Supplies	201.75	10,000.00	9,798.25
61410	Contracted Services	300.00	37,175.00	36,875.00
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	174.19	6,000.00	5,825.81
Total Supplies & Services		789.64	60,175.00	59,385.36
Total Literacy Department-270		104,862.25	354,409.00	249,546.75

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

General Fund - 100
Branding and Marketing - 280
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	259,339.13	775,496.00	516,156.87
51300	Overtime Pay	181.34	-	(181.34)
51600	Longevity Pay	400.00	1,800.00	1,400.00
Total Salaries		259,920.47	777,296.00	517,375.53
Benefits				
55100	Employees Retirement	76,377.22	230,710.00	154,332.78
55200	Group Insurance	35,333.77	93,474.00	58,140.23
55400	Medicare Coverage Expense	3,737.82	11,271.00	7,533.18
Total Benefits		115,448.81	335,455.00	220,006.19
Supplies & Services				
61110	Operating Supplies	1,127.73	26,800.00	25,672.27
61120	Software & User Licenses	130,928.34	270,884.00	139,955.66
61210	Small Equipment	-	7,000.00	7,000.00
61400	Equipment Repair & Maint.	1,949.85	15,576.00	13,626.15
61410	Contracted Services	18,018.00	309,700.00	291,682.00
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	51,751.42	180,000.00	128,248.58
62600	Community Events	-	10,000.00	10,000.00
62800	Travel & Transportation	75.00	5,700.00	5,625.00
62900	Printing & Reproduction	45,992.35	218,000.00	172,007.65
65000	Miscellaneous Expenses	-	1,500.00	1,500.00
Total Supplies & Services		249,842.69	1,255,860.00	1,006,017.31
Total Branding and Marketing-280		625,211.97	2,368,611.00	1,743,399.03

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

General Fund - 100
Access Services - 290
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	174,348.96	536,605.00	362,256.04
51200	Salaries - Part Time	36,488.21	104,212.00	67,723.79
51300	Overtime Pay	-	5,000.00	5,000.00
51600	Longevity Pay	2,014.08	9,048.00	7,033.92
Total Salaries		212,851.25	654,865.00	442,013.75
Benefits				
55100	Employees Retirement	62,881.49	181,498.00	118,616.51
55200	Group Insurance	26,467.50	97,805.00	71,337.50
55400	Medicare Coverage Expense	3,849.84	11,711.00	7,861.16
Total Benefits		93,198.83	291,014.00	197,815.17
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	85,523.31	150,000.00	64,476.69
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		95,278.61	202,610.00	107,331.39
Total Access Services Department-290		401,328.69	1,148,489.00	747,160.31

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

General Fund - 100
Collection and Bibliographic Services - 310
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	396,244.88	1,263,278.00	867,033.12
51200	Salaries - Part Time	7,722.51	47,528.00	39,805.49
51600	Longevity Pay	8,546.51	28,910.00	20,363.49
Total Salaries		412,513.90	1,339,716.00	927,202.10
Benefits				
55100	Employees Retirement	129,343.71	375,825.00	246,481.29
55200	Group Insurance	81,328.56	252,189.00	170,860.44
55400	Medicare Coverage Expense	6,613.58	20,905.00	14,291.42
Total Benefits		217,285.85	648,919.00	431,633.15
Supplies & Services				
61100	Office Supplies	341.12	-	(341.12)
61110	Operating Supplies	-	1,000.00	1,000.00
61120	Software & User Licenses	-	34,000.00	34,000.00
61200	Book Materials & Supplies	16,984.84	120,409.00	103,424.16
61210	Small Equipment	-	5,000.00	5,000.00
61900	Professional Services	116,108.53	144,250.00	28,141.47
62800	Travel & Transportation	-	5,000.00	5,000.00
81700	Library Books	3,494,166.95	11,353,000.00	7,858,833.05
Total Supplies & Services		3,627,601.44	11,662,659.00	8,035,057.56
Total Collection and Bibliographic Services-310		4,257,401.19	13,651,294.00	9,393,892.81

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

**General Fund - 100
Gallery Services - 320
From 10/24/2022 through 11/11/2022**

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	38,493.37	119,175.00	80,681.63
Total Salaries		38,493.37	119,175.00	80,681.63
Benefits				
55100	Employees Retirement	11,451.84	35,454.00	24,002.16
55200	Group Insurance	8,760.88	26,214.00	17,453.12
55400	Medicare Coverage Expense	547.01	1,728.00	1,180.99
Total Benefits		20,759.73	63,396.00	42,636.27
Supplies & Services				
61110	Operating Supplies	258.55	8,500.00	8,241.45
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		313.76	15,500.00	15,186.24
Total Gallery Services-320		59,566.86	198,071.00	138,504.14

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

General Fund - 100
Programming and Venues - 330
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	493,034.74	1,493,304.00	1,000,269.26
51200	Salaries - Part Time	88,834.00	317,743.00	228,909.00
51300	Overtime Pay	3,688.50	20,000.00	16,311.50
51600	Longevity Pay	5,919.61	15,562.00	9,642.39
Total Salaries		591,476.85	1,846,609.00	1,255,132.15
Benefits				
55100	Employees Retirement	162,572.11	474,315.00	311,742.89
55200	Group Insurance	86,555.58	258,337.00	171,781.42
55400	Medicare Coverage Expense	12,032.67	39,922.00	27,889.33
Total Benefits		261,160.36	772,574.00	511,413.64
Supplies & Services				
61110	Operating Supplies	9,710.97	22,000.00	12,289.03
61120	Software & User Licenses	1,295.62	12,000.00	10,704.38
61210	Small Equipment	13,572.37	64,000.00	50,427.63
61400	Equipment Repair & Maint.	1,576.34	8,000.00	6,423.66
61410	Contracted Services	128,995.86	409,100.00	280,104.14
61500	Rental Expenses	7,476.98	18,000.00	10,523.02
62700	Education & Training	2,530.00	7,000.00	4,470.00
62800	Travel & Transportation	4,302.94	16,000.00	11,697.06
63000	Dues & Subscriptions	450.00	2,000.00	1,550.00
Total Supplies & Services		169,911.08	558,100.00	388,188.92
Total Programming and Venues Department-330		1,022,548.29	3,177,283.00	2,154,734.71

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

General Fund - 100
Community Engagement - 340
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	70,360.81	234,679.00	164,318.19
51600	Longevity Pay	1,347.21	1,769.00	421.79
Total Salaries		71,708.02	236,448.00	164,739.98
Benefits				
55100	Employees Retirement	20,579.84	69,817.00	49,237.16
55200	Group Insurance	7,920.79	26,459.00	18,538.21
55400	Medicare Coverage Expense	1,381.33	3,429.00	2,047.67
Total Benefits		29,881.96	99,705.00	69,823.04
Supplies & Services				
61110	Operating Supplies	1,408.43	10,000.00	8,591.57
61120	Software & User Licenses	319.96	23,000.00	22,680.04
61210	Small Equipment	7,585.47	35,000.00	27,414.53
61410	Contracted Services	540.00	100,000.00	99,460.00
62600	Community Events	-	5,000.00	5,000.00
62700	Education & Training	695.00	4,000.00	3,305.00
62800	Travel & Transportation	2,891.62	10,000.00	7,108.38
62900	Printing & Reproduction	-	3,000.00	3,000.00
63000	Dues & Subscriptions	950.00	2,000.00	1,050.00
Total Supplies & Services		14,390.48	192,000.00	177,609.52
Total Community Engagement-340		115,980.46	528,153.00	412,172.54

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

General Fund - 100
Library Operations - 400
From 10/24/2022 through 11/11/2022

		YTD Actual	FY2023 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	4,118,037.94	14,298,215.00	10,180,177.06
51200	Salaries - Part Time	1,336,513.04	5,277,660.00	3,941,146.96
51300	Overtime Pay	777.89	-	(777.89)
51600	Longevity Pay	54,054.05	184,708.00	130,653.95
Total Salaries		5,509,382.92	19,760,583.00	14,251,200.08
Benefits				
55100	Employees Retirement	1,315,653.64	4,311,797.00	2,996,143.36
55200	Group Insurance	797,905.53	2,767,639.00	1,969,733.47
55300	Workers' Comp. Payments	443.36	-	(443.36)
55400	Medicare Coverage Expense	160,176.28	602,814.00	442,637.72
Total Benefits		2,274,178.81	7,682,250.00	5,408,071.19
Supplies & Services				
61100	Office Supplies	98,605.50	512,680.00	414,074.50
61110	Operating Supplies	3,247.53	-	(3,247.53)
61205	Interlibrary Loan	-	3,000.00	3,000.00
61500	Rental Expenses	6,468.08	19,404.00	12,935.92
62800	Travel & Transportation	3,363.40	53,450.00	50,086.60
65000	Miscellaneous Expenses	-	5,000.00	5,000.00
Total Supplies & Services		111,684.51	593,534.00	481,849.49
Total Library Operations-400		7,895,246.24	28,036,367.00	20,141,120.76

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 10/24/2022 through 11/11/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16456	10/24/2022	10011	ACT, Inc.	OCT 2022	36.00
16457	10/24/2022	10017	CDA Media Relations	Oct. 2022 Ad	2,000.00
16458	10/24/2022	10179	Safe and Secure Alarms and Video	WC Alarm Monitoring Burg	54.00
16459	10/24/2022	10604	Johnson Controls Security Solutions LLC	Alarm Response / Repair	56.85
16460	10/24/2022	10654	Educational Testing Service (ETS)	sEPTEMBER 2022	172.00
16462	10/24/2022	10864	Brian M. Wilson	Board Compensation for 10/13 BOT Mtg	40.00
16463	10/24/2022	10877	Findaway World, LLC	Order PUR018965	3,730.90
16464	10/24/2022	11055	Bryant K. Rogers	Board Compensation for 10/13 BOT Mtg	40.00
16465	10/24/2022	11137	Vital Records Control	September Invoice	253.78
16466	10/24/2022	11601	Vintage King Audio	Support plan renewal and subscription	623.70
16467	10/24/2022	11652	Nathaniel Paul Waugh	Board Compensation for 10/13 BOT Mtg	40.00
16468	10/24/2022	11681	Jennifer L. Jiron	Board Compensation for 10/13 BOT Mtg	40.00
16470	10/24/2022	11884	Noe Ramos Jr.	HCA Performer Noe Ramos Jr. Mariachi	1,000.00
16471	10/24/2022	11922	Sability, LP	Sept 2022	832.50
16472	10/24/2022	11984	Victig Background Screening	Order PUR019094	1,273.40
16474	10/24/2022	12130	PDQ Gill's Printing Evolved	Adhesive Labels	3,208.09
16475	10/24/2022	1300	Cashman Equipment Company	Fire Pump Engine & Generator Insp	922.50
16476	10/24/2022	1429	D.C. Thomas	DB Rent Nov 2022	1,617.02
16478	10/24/2022	1535	El Mundo	Oct 2022 purchasing ad	80.00
16479	10/24/2022	1580	Ferguson Enterprises, LLC	#59 - Tool 6 Ft Auger	608.82
16480	10/24/2022	1620	Full Compass Systems Ltd	4k uLTRA Hd Wall plate and receiver	729.01
16481	10/24/2022	1627	Cengage Learning, Inc.	Databases & large print for FY 22/23	2,850.60
16482	10/24/2022	1757	Ingram Library Services	Order PUR017976	30,010.35
16483	10/24/2022	1854	Kamer Zucker Abbott	Attorney Services September 2022 Balances	4,795.00
16484	10/24/2022	2407	S & S Worldwide Inc.	CM151 - Color Me ceramic Bisque Skull Bank	239.34
16485	10/24/2022	2471	Silver State Glass & Mirror	CC: Replace vandalized glass	4,885.00
16486	10/24/2022	2486	Sonitrol Of Southern NV	Alarm Monitoring	3,693.00
16487	10/24/2022	2798	Broadart Co.	Library Books & Materials for FY 2022-23	27,034.62
16488	10/24/2022	2799	CDW Government Inc,	Ann. Ren. for Staff & Public Mobile Dev, End: 11/15/23	5,369.16
16489	10/24/2022	2809	Water District	Invoice PI032729	33,100.25
16490	10/24/2022	2852	Chem-Aqua, Inc.	HVAC Water Treatment	752.15
16491	10/24/2022	2887	Thomson Reuters West Payment Ctr	Order PUR017990	828.83
16492	10/24/2022	2891	AFLAC	October 2022	777.82
16493	10/24/2022	3023	Filtration Group IAQ	CC, CH, EV, SW: HVAC Air Filters	7,744.50
16494	10/24/2022	3149	Midwest Tape	Library A/V Materials for FY2022-2023	10,599.39
16495	10/24/2022	3307	Unique Management Services, Inc.	September Placement	3,024.00
16496	10/24/2022	3435	Ace Fire Systems, Inc.	Fire Sprinkler Tests/Insp's & Fire Alarm Monitoring	345.00
16497	10/24/2022	4042	Baker & Taylor, Inc.	Library Books & Materials for FY 2022-23	9,622.08
16498	10/24/2022	4179	Safelite Fulfillment, Inc	#50: Replace Broken Windshield	375.78
16499	10/24/2022	4540	Robert Half	Week ended 10/07/2022	1,268.72
16500	10/24/2022	4721	Sweetwater	Order PUR018891	114.95
16501	10/24/2022	5130	OverDrive Inc.	Online materials for FY 22-23	199,451.87
16502	10/24/2022	5769	The Penworthy Company	Materials for FY 22-23	11,102.78
16503	10/24/2022	6091	BayScan Technologies, LLC	Order PUR019174	1,855.00
16504	10/24/2022	6253	Karen E. Whisenhunt	Radios for East Las Vegas	1,160.00
16505	10/24/2022	6396	4Wall Entertainment, Inc.	Lamps	2,727.00
16506	10/24/2022	6646	Aqua Serv Engineers, Inc.	HVAC Water Treatment	2,892.18
16508	10/24/2022	7371	EnvisionWare, Inc.	Order PUR019179	4,441.00
16509	10/24/2022	7472	3E	Annual Online Subscription - SDS Mgmt	3,425.54
16510	10/24/2022	7687	United Lock and Security, Inc.	Lock/Key Services & Camera/DVR Repairs	215.50
16511	10/24/2022	7943	Communication Electronic Systems Inc	Burglar/Fire Alarm Monitoring	130.00
16512	10/24/2022	8271	Lewis & Ellis, Inc.	Order PUR019222	4,000.00
16513	10/24/2022	8557	Guaranteed Pest Solutions LLC	Bed Bug Inspections - CC	168.75
16514	10/24/2022	8575	Intermountain Lock and Security Supply	SC - CAM Lock	6.22
16515	10/24/2022	8593	American Sign Language Communication	ASL Interpretive Services at WC on 10/8/22	180.00
16516	10/24/2022	8718	Library Ideas, LLC	Order PUR019193	1,257.55
16517	10/24/2022	8770	BizLibrary	Software Training Platform	33,837.14
16518	10/24/2022	9101	O'Reilly Auto Parts	#49 - Consumables Gloves	21.99
16519	10/24/2022	9104	AV Vegas	SWR California Blond Acoustic	260.00
16520	10/24/2022	9187	Whitney's Water Systems, Inc.	MQL & MQLC: Backflow Repairs & Insp's	2,971.28
16521	10/24/2022	9332	Felipe A. Ortiz	Board Compensation for 10/13 BOT Mtg	40.00
16522	10/24/2022	9383	Office Plus	OEM TONER HP 648A WV	9,167.98
16523	10/24/2022	9393	Pamela J. Sundie	Fall Festival Face Painter	340.00
16524	10/24/2022	9431	B&H Photo-Video	Order PUR019068	369.62
16525	10/24/2022	9454	Apple Inc.	Order PUR019063	1,520.00
16526	10/24/2022	9544	The Tiberti Fence Co.	EV: Chain Link Fence Repair	2,713.00
16527	10/24/2022	9730	Commercial Lighting Specialties, LLC	CC - Lighting	179.50
16528	10/24/2022	9907	Principal Life Insurance Company	November 2022	25,395.74
16529	10/31/2022	1017	AAA Air Filter Company, Inc.	Air Filter Changes	1,923.85
16530	10/31/2022	10686	NLS Grounds Management, LLC	Extra Landscaping Services	296.55
16531	10/31/2022	11143	Brightly Software, Inc.	Annual AE Core - 07/01/22 thru 06/30/23	18,874.68
16532	10/31/2022	11693	Richard James Cisneros	LV Classica Music - Concert Series at WH	700.00
16534	10/31/2022	1240	Brady Industries of Nevada, LLC	MB-Absorbent/Hand Sanitizer/Towel Fold-Up	987.08
16535	10/31/2022	1244	Bron Tapes, Inc.	48MM X 55M BT-435 CLEAR SEALING TAPE-180 QTY	1,193.50
16536	10/31/2022	1580	Ferguson Enterprises, LLC	#41 - Plumbing	913.28
16537	10/31/2022	1590	Mergent, Inc.	MPA: 11/1/2022-10/31/23	2,798.00
16538	10/31/2022	1757	Ingram Library Services	Order PUR017976	493.23
16539	10/31/2022	1803	JanWay Company USA, Inc.	AS and YS Summit Lanyards	1,685.02
16540	10/31/2022	2152	Nedco Supply	CC - Lighting	1,026.99
16541	10/31/2022	2169	Nevada Illumination	SU: Replace (4) lights in parking lot area	268.50
16542	10/31/2022	2307	Progressive Elevator	CC Elevator	697.00
16543	10/31/2022	2351	Rebel Party Rentals	Rentals Fall Festival 10-1-22	4,673.98
16544	10/31/2022	2465	Russell Sigler Inc.	WV: HVAC Repair	2,545.08
16545	10/31/2022	2702	Grainger, Inc.	MC - "6" Ice Melts for Snow	169.26
16546	10/31/2022	2798	Broadart Co.	Library Books & Materials for FY 2022-23	4,808.16
16548	10/31/2022	2860	Las Vegas Review Journal	ET Sept purchasing ad	43.75
16549	10/31/2022	3048	Desert Boilers & Controls Inc.	SC: Investigate "Low Gas Pressure" on (4) Boilers	504.70

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 10/24/2022 through 11/11/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16550	10/31/2022	3149	Midwest Tape	Library A/V Materials for FY2022-2023	19,960.66
16551	10/31/2022	3435	Ace Fire Systems, Inc.	Fire Sprinkler Tests/Insp's & Fire Alarm Monitoring	175.00
16552	10/31/2022	3770	Cox Communications of Las Vegas	service 101722-111622	31,040.46
16553	10/31/2022	4540	Robert Half	Week ended 10-14-22	1,680.32
16554	10/31/2022	4604	Brodart Library Supplies & Furnishings	Supplies for FY 22-23	1,262.00
16555	10/31/2022	5001	UniFirst Corporation	FAC Uniform Rental	121.39
16556	10/31/2022	5727	Latin American Periodicals	6 titles - 36 copies 11/1/22-10/31/23	5,045.04
16557	10/31/2022	6704	Schneider Electric	DDC Controls	9,203.04
16558	10/31/2022	7687	United Lock and Security, Inc.	SM-Door handle ABM	511.30
16559	10/31/2022	8010	Allied Universal Security Services	Special Events - 09/16/2022-09/29/2022	5,997.60
16560	10/31/2022	8122	Staples Advantage Dept LA	Invoice PI032758	7,591.66
16561	10/31/2022	8397	Cengage Learning, Inc.	Reflect Listening & Speaking Teacher Guide	165.75
16562	10/31/2022	8437	Super Cleaners	Super Cleaners - Table Cloths	95.00
16563	10/31/2022	8557	Guaranteed Pest Solutions LLC	Bed Bug Inspections - CC	168.75
16564	10/31/2022	8575	Intermountain Lock and Security Supply	CC - Carded Padlock for Outlet Covers	41.32
16565	10/31/2022	8593	American Sign Language Communication	Order PUR019251	180.00
16566	10/31/2022	8892	A Source of Joy Theatricals, Inc.	Lion King Jr.	1,500.00
16567	10/31/2022	9133	Ted Wiens Tire & Auto Centers	#57 - LOF, Oil Filter & Tire Rotation	59.98
16568	10/31/2022	9287	Otis Elevator Company	WM Elevator	849.70
16569	10/31/2022	9383	Office Plus	HEWW2021XC	946.75
16570	10/31/2022	9631	Elliott's Sewer & Drain	Plumbing Repairs - SU	176.75
16571	10/31/2022	9827	Vision Sign Inc.	EV: Repair of exterior LED board	196.00
16572	11/7/2022	1017	AAA Air Filter Company, Inc.	Air Filter Changes	798.30
16573	11/7/2022	10184	City of Mesquite Athletics & Leisure Services Dept	MQLC Landscape Maintenance	800.00
16574	11/7/2022	10212	Virgin Valley Water District	Service 092022-102222	649.72
16575	11/7/2022	10686	NLS Grounds Management, LLC	Various: Landscape Maintenance	21,796.18
16576	11/7/2022	10834	Brittany Mangelson	Transcribing for 10/13 BOT Mtg	136.75
16577	11/7/2022	10927	CenturyLink	Service October 2022	7.93
16578	11/7/2022	11062	Blue Planet Lighting, Inc.	Order PUR019148	861.84
16579	11/7/2022	11143	Brightly Software, Inc.	AE - Capital Forecast 11/01/22 to 10/31/23	3,555.95
16580	11/7/2022	11601	Vintage King Audio	Order PUR018957	71.94
16581	11/7/2022	11626	Jay Atwood	Piano tuning and maintenance - LA	110.00
16582	11/7/2022	11728	Kevin Ernest Portillo	COHS graduation Oct 2022	300.00
16583	11/7/2022	1180	Baron Pest Solutions, Inc.	LA Pest Control	47.00
16584	11/7/2022	11884	Noe Ramos Jr.	EV DDLM Performer Noe Ramos Jr.	400.00
16585	11/7/2022	12045	Eagle Promotions	I Love My Library Women Shirts	1,450.00
16587	11/7/2022	1566	Fairway Chevrolet	#40 - LOF, Oil Filter & Tire Rotation	149.99
16588	11/7/2022	1757	Ingram Library Services	Library Books & Materials for FY 2022-23	38,858.83
16589	11/7/2022	2152	Nedco Supply	#52 - Electrical - Box Steel	310.18
16590	11/7/2022	2234	Overton Power District #5	Service 09/08/2022-10/08/2022	562.67
16591	11/7/2022	2362	Refrigeration Supplies Distributor	WC - HVAC Actuators & Ball Valve	299.30
16592	11/7/2022	2471	Silver State Glass & Mirror	WC: Youth Hub - Window Seal Repairs	1,550.00
16593	11/7/2022	2567	Teamsters Local Union #14	Union Dues - November 2022	9,478.00
16594	11/7/2022	2698	Virgin Valley Disposal	Service: September 2022	130.84
16595	11/7/2022	2702	Grainger, Inc.	CC TH - HVAC - Bearing Ball2	706.36
16596	11/7/2022	2798	Brodart Co.	Library Books & Materials for FY 2022-23	9,183.02
16597	11/7/2022	2799	CDW Government Inc,	Ren. Subscription and Support, End: 10/24/23	18,406.55
16598	11/7/2022	3435	Ace Fire Systems, Inc.	Fire Sprinkler Tests/Insp's & Fire Alarm Monitoring	315.00
16599	11/7/2022	4540	Robert Half	M. Campbell w/e 10/21/22	1,920.00
16600	11/7/2022	4604	Brodart Library Supplies & Furnishings	Supplies for FY 22-23	130.75
16601	11/7/2022	5001	UniFirst Corporation	FAC Uniform Rental	242.78
16602	11/7/2022	7943	Communication Electronic Systems Inc	Fire Alarm Tests / Insp	665.00
16603	11/7/2022	8122	Staples Advantage Dept LA	REINFORCEMENTS 200CT CLEAR	1,609.02
16604	11/7/2022	8557	Guaranteed Pest Solutions LLC	Bed Bug Inspections - CC	168.75
16605	11/7/2022	8575	Intermountain Lock and Security Supply	CC-Detex-Mortise, Surface Ex. Alarm/Surface Mount	367.57
16606	11/7/2022	8718	Library Ideas, LLC	Order PUR019417	828.05
16607	11/7/2022	9101	O'Reilly Auto Parts	#27 - Battery & Core	187.81
16608	11/7/2022	9172	ARIN American Registry for Internet Numbers	Annual Renewal for Internet Number Resources	250.00
16610	11/7/2022	9383	Office Plus	Toner HP LJ Contract BK	959.95
16611	11/7/2022	9384	Nelco Solutions	2022 Forms W-2	300.60
16613	11/7/2022	9631	Elliott's Sewer & Drain	Plumbing Repairs - SU	91.75
16614	11/7/2022	9827	Vision Sign Inc.	Sign Maintenance	210.00
16615	11/10/2022	10017	CDA Media Relations	Nov purchasing ad	350.00
16616	11/10/2022	10877	Findaway World, LLC	Library A/V Materials for FY 2022-2023	359.92
16617	11/10/2022	11941	Brink's, Incorporated	Armored car svc Nov. 22	3,613.12
16618	11/10/2022	11984	Victig Background Screening	Order PUR019431	1,535.10
16619	11/10/2022	12045	Eagle Promotions	I Love My Library Shirts	748.00
16620	11/10/2022	12054	Amazon Capital Services, Inc.	Materials for FY 22-23	8,280.28
16621	11/10/2022	12130	PDQ Gill's Printing Evolved	Customer Appreciation Surveys	607.69
16622	11/10/2022	1300	Cashman Equipment Company	Semi-Annual Service	375.81
16623	11/10/2022	2215	OCLC Inc.	Cataloging/Metashare sub IFM dbts FY23	303.18
16624	11/10/2022	2234	Overton Power District #5	Invoice PI032920	2,062.26
16625	11/10/2022	2819	CenturyLink Communications, LLC	Service: October 2022	3,609.17
16626	11/10/2022	2914	Iron Mountain	Services July 2022	509.39
16627	11/10/2022	3020	Discount School Supply	CLEAR EASY BINS' - CH	114.13
16628	11/10/2022	3324	Rio Virgin Telephone Co.	Service 11/01/2022-11/30/2022	456.00
16629	11/10/2022	4320	Kiesub Electronic Supply	Voltage Recorder	1,589.94
16630	11/10/2022	4407	Kelly Spicers Stores	Kelly Paper for Newspapers	2,369.50
16631	11/10/2022	4522	Quest Diagnostics	Order PUR019476	721.55
16632	11/10/2022	4540	Robert Half	W/E 09/23/2022	12,883.16
16633	11/10/2022	4676	Color Reflections	Homework Help Sign	2,162.60
16634	11/10/2022	4897	Public Employees Benefits Program State of NV	Acct #750 Ins. Premium - November 2022	7,383.92
16635	11/10/2022	7188	Innovative Interfaces, Inc.	Innovative & Skyriver records FY2023	1,524.75
16636	11/10/2022	8010	Allied Universal Security Services	On-Site Security 08/01/22-08/31/22 - Roving	195,564.76
16637	11/10/2022	8122	Staples Advantage Dept LA	Foton 30 Refill	9,000.02
16638	11/10/2022	9191	Canon Solutions America, Inc.	SC: P1 Staples for Oce Copier	220.00
16639	11/10/2022	9383	Office Plus	CRTDG, LSR, 414XC	194.99

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

General Fund - 100
From 10/24/2022 through 11/11/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16641	11/10/2022	9869	Unique Integrated Communications	Call Center Operations - Jul 2022	13,101.75
91612	10/27/2022	10081	American Button Machines	Small Equip-ME	526.95
91613	10/27/2022	10217	T-Mobile	Fleet Locate 360 - 07/19/22 thru 08/18/22	448.00
91614	10/27/2022	10351	Gilcrease Orchard Foundation	Pumpkins fest 10-1-22	3,115.00
91615	10/27/2022	10609	Niche Academy	Order PUR019119	15,000.00
91616	10/27/2022	10847	Karen Sidell	Fall Fest face painters	680.00
91617	10/27/2022	10918	Two Coopers LLC	Fall Fest YPL act 10-1-22	500.00
91618	10/27/2022	10945	UNLV Board of Regents	fall fest UNLV jazz 10-1-22	500.00
91619	10/27/2022	10961	Jacob Livestock	Fall Fest straw 10-1-22	562.00
91620	10/27/2022	11860	Brian Martinez Art LLC	Festival Chalk Art Brian 10-1-22	250.00
91621	10/27/2022	11898	Biznet LLC	Workshops MQ,SV,WM,LA,SU 2022-2023	333.00
91622	10/27/2022	11916	GB Auto Service, Inc.	#54 - LOF, Oil Filter & Tire Rotation	2,877.24
91623	10/27/2022	12053	American 3B Scientific, LP	Order PUR019215	1,365.00
91624	10/27/2022	12061	Incendio	Order PUR019335	4,500.00
91625	10/27/2022	12080	Stilt Art & Entertainment Inc.	Fall Fest 22	1,140.00
91626	10/27/2022	12082	Las Vegas Dance Academy, LLC	Fall fest dance act 10-1-22	500.00
91628	10/27/2022	12123	Ina Buckner-Barnette	Kwanzaa 12.26.22	750.00
91629	10/27/2022	12156	Nelly Esperanza Tobon Sanchez	Dia de los Muertos Workshop at WH	150.00
91630	10/27/2022	2159	AT&T SBC	service 101122-111022	309.32
91631	10/27/2022	2494	Southwest Gas Corp.	service 091622-101422	1,401.37
91632	10/27/2022	2838	Verizon Wireless	service 091522-101422	18,494.91
91633	10/27/2022	2854	FastSigns	EV - Letter on Signage Replaced	426.01
91638	10/27/2022	3383	Home Depot Credit Services	MB - Operating & Small Equipments	3,069.79
91639	10/27/2022	9677	Elm USA, Inc.	DVD cleaner for CS	185.99
91667	11/3/2022	10084	A Public Fit	2022-2023 stage reading season	1,000.00
91668	11/3/2022	10351	Gilcrease Orchard Foundation	Pumpkins	300.00
91670	11/3/2022	11813	Capitol Door Service	Door Repairs	361.90
91671	11/3/2022	11862	Cynthia A. Mallette	Order PUR019384	400.00
91672	11/3/2022	11874	Brushwood Creations	Woodworking at Whitney 10.10.22	600.00
91673	11/3/2022	11916	GB Auto Service, Inc.	#55 - LOF, Oil Filter & Tire Rotation	310.94
91674	11/3/2022	12134	Sean Boyd	Virtual Programming Training	300.00
91675	11/3/2022	12146	Teresa Moreno	EV Dia de Los Muertos-Car show	495.00
91676	11/3/2022	12163	Aldrin Jamar Sheldon Washington-Katema	PR replacement_10.07.22- A. Washington	194.46
91678	11/3/2022	1458	State Collections & Disbursement Unit	Mandated Court Payment	679.60
91679	11/3/2022	1710	Henri Specialties	SW - Doorstops	10.00
91680	11/3/2022	1921	Latin Chamber of Commerce Nevada, Inc.	Annual Celebration and Awards Gala	2,500.00
91683	11/3/2022	1991	Lowe's Improvement	Operating Supplies	1,137.70
91684	11/3/2022	2097	Moapa Valley Telephone Co. Inc.	Service November 2022	296.24
91685	11/3/2022	2111	Morningstar, Inc.	1/1/23-1/1/24 INVESTMENT RESEARCH & NEWSLETTERS	11,706.00
91686	11/3/2022	2175	NV Energy	Service 091922 - 101822 CH	13,265.37
91687	11/3/2022	2494	Southwest Gas Corp.	Service 092222-102022 RB	804.75
91688	11/3/2022	2838	Verizon Wireless	Service 102122-112022	2,600.36
91689	11/3/2022	4117	Television Monitoring Services, Inc.	KTNV-ABC 10.11	50.00
91690	11/3/2022	5026	Nevada State Treasurer	Mandated Court Payment	4.00
91691	11/3/2022	6817	Reliance Connects	Service November 2022	757.64
91692	11/3/2022	7740	Gaudin Ford	#58 - LOF (Diesel) & Tire Rotation	228.80
91694	11/9/2022	10063	Kyle Khembunjong	WC Guitar Program 11.4.22	750.00
91695	11/9/2022	10265	Rowton Entertainment, LLC	WC Story Festival Magician11.5.22	800.00
91696	11/9/2022	10944	Ballet Folklorico Sol Huasteco	Ballet Perform at EV	1,000.00
91697	11/9/2022	11061	Jennifer Marion Grillo	WC Story Festival 11.5.22	100.00
91698	11/9/2022	11589	Greenspun Media Group, LLC	October Ads	1,757.50
91699	11/9/2022	11935	Work Institute, LLC	Monthly Maintenance Fee Oct 2022	50.00
91700	11/9/2022	12100	Joylynn M. Ross	WC Story Festival 11.5.22	200.00
91701	11/9/2022	12157	Kazoo, Inc.	Professional Services 10-19-22	21,390.00
91702	11/9/2022	12165	Leslie Gioeli	PR replacement_11.04.22 - L. Gioeli	38.33
91703	11/9/2022	12166	Ethan Samir El Bard	PR replacement_11.04.22 - E. El Bard	25.00
91704	11/9/2022	12167	Derrick & Eileen Deadwiler	Room res refund	1,170.00
91705	11/9/2022	2772	Xerox Corporation	Xerox September '22	388.39
91706	11/9/2022	4117	Television Monitoring Services, Inc.	Early Voting in EV	50.00
91707	11/9/2022	8736	Emcor Services Nevada	Annual Chiller Service (CC, SW & WMSC)	6,576.00
91710	11/10/2022	10525	Matthew James Hennager	Fall Band Camp SW 11.5.22	700.00
91711	11/10/2022	12098	Cherrie DeLaney	Petty Cash	199.03
91712	11/10/2022	12154	GBS Benefits, Inc.	Order PUR019499	9,600.00
91713	11/10/2022	2673	US Postal Service #323-001 Postage Due Unit	Replenish BRM Account # 323-001	657.11
91714	11/10/2022	4117	Television Monitoring Services, Inc.	KSNV-NBC 10.31	100.00
91715	11/10/2022	9895	National Benefit Services, LLC	November 2022	430.50
91716	11/10/2022	9937	AFLAC Premium Holding	October 2022	2,475.74
91717	11/10/2022	9945	Texas Life Insurance Company	November 2022	230.05
Total 100 - General Fund					1,138,474.19

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

Las Vegas - Clark County Library District Check/Voucher Register

Grant Fund - 220
From 10/24/2022 through 11/11/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16560	10/31/2022	8122	Staples Advantage Dept LA	Invoice PI032758	1,079.06
16620	11/10/2022	12054	Amazon Capital Services, Inc.	Materials for FY 22-23	460.00
16637	11/10/2022	8122	Staples Advantage Dept LA	Foton 30 Refill	105.36
Total 220 - Grant Fund					1,644.42

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

Las Vegas - Clark County Library District
Check/Voucher Register

Gift Fund - 230

From 10/24/2022 through 11/11/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16533	10/31/2022	11919	Jazz's Office, LLC	Foundation Accounting	90.00
16560	10/31/2022	8122	Staples Advantage Dept LA	Invoice PI032758	184.13
16619	11/10/2022	12045	Eagle Promotions	I Love My Library Shirts	1,860.00
16620	11/10/2022	12054	Amazon Capital Services, Inc.	Materials for FY 22-23	714.49
16640	11/10/2022	9821	Liquid Courage	WM book club	2,469.83
91627	10/27/2022	12086	Book Depot Inc.	PreK Box Contents EN	536.63
Total 230 - Gift Fund					5,855.08

Final Regular Board of Trustees Meeting- December 8, 2022 - Item VI.- Library Reports

Las Vegas - Clark County Library District
Check/Voucher Register

Capital Projects Fund - 510
From 10/24/2022 through 11/11/2022

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
16461	10/24/2022	10686	NLS Grounds Management, LLC	EV: Remove (2) damaged trees	2,350.00
16469	10/24/2022	11702	Solotech U.S. Corporation	BID 22-09 - Lighting Equipment	13,775.27
16473	10/24/2022	11995	JS Pest Control	Pigeon Control - CC	900.00
16477	10/24/2022	1455	Dell Marketing L.P.	Laptop replacements for CE & various staff	29,406.00
16507	10/24/2022	6704	Schneider Electric	EV, RB, MQL, WC, WH: DDC Upgrades	80,368.50
16547	10/31/2022	2799	CDW Government Inc,	For Exec. Director and Exec. Assistant	2,220.13
16586	11/7/2022	1455	Dell Marketing L.P.	Branch server replacements.	153,118.56
16609	11/7/2022	9191	Canon Solutions America, Inc.	Coper lease for RB	4,095.21
16612	11/7/2022	9544	The Tiberti Fence Co.	Purchasing Existing Fence for New WV Library	9,059.00
16620	11/10/2022	12054	Amazon Capital Services, Inc.	Materials for FY 22-23	4,779.66
91669	11/3/2022	11701	StayConnected	Order PUR019047	110,390.00
91677	11/3/2022	1353	City Of Las Vegas	WV: Application 22-0579 Fees	1,030.00
91693	11/3/2022	9696	Truly Superb Painting, LLC	SV: Skin coat, retexture, prim, paint wall - YPL	2,225.00
91708	11/9/2022	9696	Truly Superb Painting, LLC	SU - Repair & Repaint Wood Patio Cover (Lattice)	9,450.00
Total 510 - Capital Projects Fund					423,167.33
Total - All Funds					<u>1,569,141.02</u>



ITEM VI.A.3.b.

MEMORANDUM

TO: Board of Trustees through Mr. Kelvin Watson, Executive Director
FROM: John Vino, General Services Director
DATE: November 30, 2022
SUBJECT: General Services Report, December 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 November 2022.

POWERFUL PLACES and POWERFUL PARTNERSHIPS

Future Development Sites Update:

New WLVA Architectural Plans:

Work continues on the schematic design phase of the project. Planning sessions with the design team and staff were conducted throughout November to discuss and refine our vision for the interior and exterior of the new West Las Vegas Library. 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.

We anticipate attending a Planning Commission review on December, 13th, 2022.

Construction Manager At Risk (CMAR) Selection Process:

A Request for Proposals (RFP) for Construction Manager at Risk (CMAR) services was advertised on October 2nd, the deadline for proposals was October 26th. Three applicants' submitted proposals and two applicants were selected to advance to the Phase II interview process. Interviews are being conducted on November 17th. It is anticipated that a recommendation for contract award for preconstruction services, will be presented to the Board of Trustees at the December 8th meeting.

Nevada Revised Statutes Chapter 338 – Public Works provides for the use of Construction Manager at Risk (CMAR) as a method of construction contracting. CMAR is a process that allows the District to select a general contractor (the CMAR) based on qualifications versus low bid. The CMAR is selected through a Request for Proposals (RFP) procurement. The resulting contract will be structured in two phases:

Phase 1 – Preconstruction Services: The selected CMAR will be responsible for providing preconstruction services in accordance with the requirements set forth in a contract with the District. During the preconstruction services phase, the CMAR will be required to make

General Services – December Board Report

recommendations regarding the project, constructability, project analysis, and feedback regarding materials, means, methods, systems, labor, project cost, and other conditions affecting construction.

Phase 2 – Construction Services: Following completion of the design and as part of the preconstruction services, the CMAR will prepare a Proposal based on the pricing criteria selected by the District and authorized under NRS 338 for the construction phase of the Project. Following any reconciliation of the CMAR budget and District estimates of construction costs, the District will negotiate a final guaranteed maximum price (GMP) and contract terms for a construction phase contract. The award to the CMAR of a contract for preconstruction services does not, in any manner, obligate the District to enter into a construction contract with the CMAR. If a GMP cannot be agreed upon, the District can advertise as design-bid-build.

Advantages of CMAR:

- CMAR selection is based upon qualifications.
- The District can be involved in the selection of CMAR team members.
- Opportunity to bring on the contractor during the design phase to work as part of an integrated team with the District and the Architect to deliver the most efficient and cost effective design.
- Promotes innovation & collaboration.
- Early CMAR involvement helps control budget and schedule.
- All work except CMAR is competitively bid.
- The District is involved in sub-contractor selection.
- Greater cost certainty through a GMP and reduction in change orders.
- Ensures high quality at lowest cost.
- The District maintains decision making authority.

The CMAR delivery method is commonly used by the City of Las Vegas, City of Henderson, City of North Las Vegas, Clark County School District, Southern Nevada Water Authority, and the State of Nevada. The East Las Vegas Library and Mesquite Library were both CMAR Projects.

Eastside Development Site – Our site development plan for a future Library site in the eastern part of the valley has been submitted to the BLM for consideration. The 12-acre development site is located on Hollywood Blvd, just north of East Sahara Avenue, and adjacent to the Hollywood Regional Park. The full development plan is attached to this report.

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.

General Services – December Board Report

POWERFUL PLATFORMS

Electrical Charging Stations

As part of the District's commitment to sustainability, as well as our goal to provide convenient and reliable charging stations at our branch locations, we have completed and opened two additional charging stations. New stations were open at the Windmill Library and the Clark County Library. Additional stations at Summerlin Library and Centennial Library will be completed by the end of the Year.



Branding Implementation Signage Bid Package:

Due to extensive cost variations, as well as questionable line item costing, the District has chosen to rebid this project. An updated RFP was created to clarify the bidding requirements, as well as specifications, signage locations, dimensions, materials, and hardware requirements. The new bid is structured to allow the District the best and most cost effective opportunity to move the project forward.

The new RFP was advertised and made available on November 21, 2022 – we plan on bringing the contract award for the successful bidder at the January Board meeting.

Safety and Security Update:

General Services provided support to Programming and Venue Services to provide additional Security Guards for approx. 32 special events that occurred through the month of November.

General Services Safety Manager continues to conduct Management of Aggressive Behavior (MOAB) training 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.



DEVELOPMENT AND
IMPROVEMENT PLAN FOR A
PROPOSED HOLLYWOOD LIBRARY
APN# 161-02-201-003 and
APN #161-02-301-002

November 1, 2022

PROPOSED HOLLYWOOD LIBRARY

PLAN OF DEVELOPMENT AND IMPROVEMENT

I – BACKGROUND

The Las Vegas-Clark County Library District ranks among the top 15 largest public libraries in the U.S., serving the City of Las Vegas and most of Clark County Nevada (excludes North Las Vegas, Boulder City, and Henderson) serving 1.5 million people over 8,000 square miles.

As with the communities it serves, the District continues to grow and these statistics illustrate our role as a critical community resource during a typical year:

- 637,256 current library cardholders
- 309 full-time and 329 part-time staff
- 25 branches (13 urban, 11 rural, and 1 outreach).
- Unique to public libraries across the U.S., 6 branches feature professional quality theaters or auditoriums and 13 dedicated art galleries.
- 12.1 million: Books and other materials checked out
- 6 million: Visits to the branches
- 2.8 million: Number of items in the collection – almost 20 times the number of slot machines in Las Vegas
- 21,726: Library-sponsored and community programs
- 652,835: Children and adult program attendance
- 43,466: Volunteer hours

The District is an independent government entity and is not part of the City of Las Vegas government or the Clark County government. The governing officials consist of a ten-member Board of Trustees, five appointed by the Clark County Commission and five appointed by the Las Vegas City Council.

II – DESCRIPTION

In accordance with the District’s Facilities Master Plan, the Library District must balance the need to preserve and grow the value of existing facility assets as well as meet the need of an expanding population with potentially new facilities.

The goal of our strategic plan is to allow the Library District to remain ahead of the curve in terms of changes in the economy, demographics, consumer behavior, information distribution, technology, physical buildings, and other factors in the public facilities ecosystem.

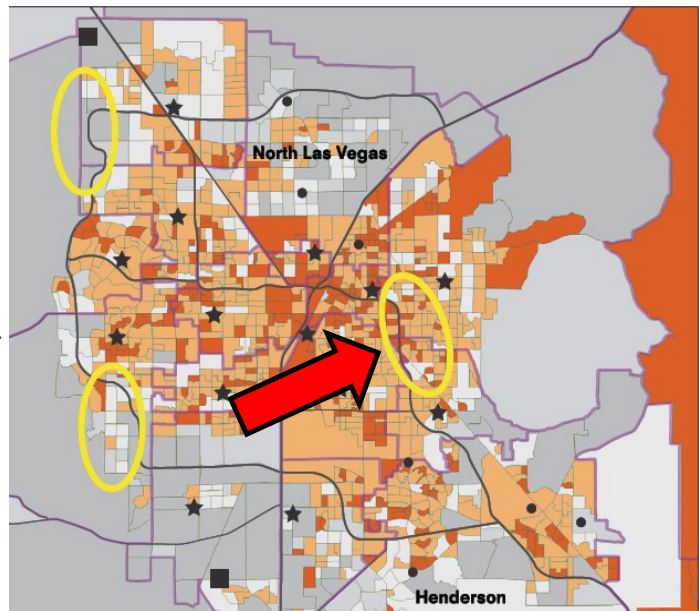
Decisions on new facility investments today are complex. They must consider new building purposes and components to keep libraries relevant, refreshed, and ready for service innovations and continuous adaptation to changing customer and community needs.

Our Facilities Master Plan determined that based on the 20-year population and growth pattern forecasts and demographic analyses of the Eastern Las Vegas Valley, there is an immediate need for the expansion of Library Services in the Sunrise Service area.

Sunrise Service Area

To meet the needs of this underserved community, the District has identified a possible future development site in the eastern part of the valley.

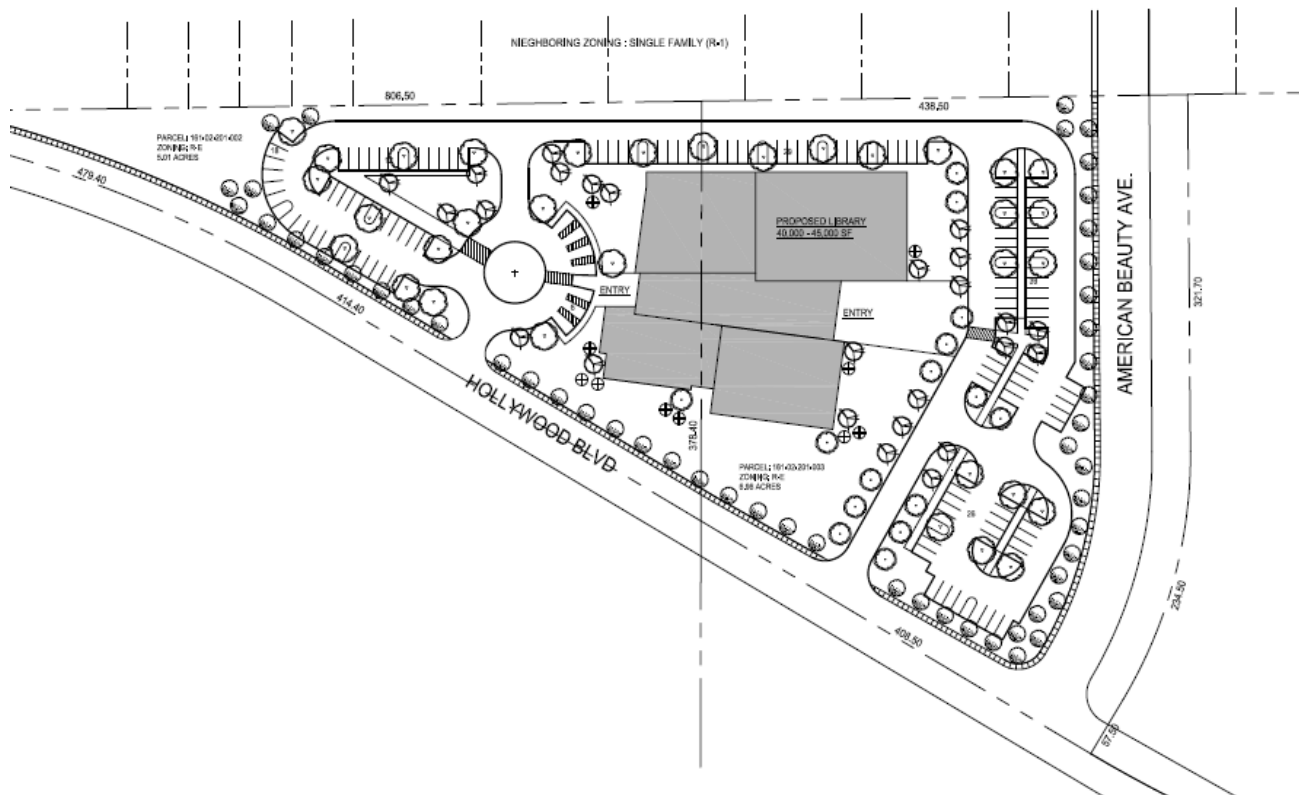
The proposed 12-acre development site is located on Hollywood Blvd, just north of East Sahara Avenue, and adjacent to the Hollywood Regional Park. This land is located between our Sunrise Library and Whitney Library.



The parcel has two APN#s 161-02-201-003 and 161-02-301-002. (See attached parcel maps)

While it is premature to determine the exact configuration, uses and size, the preliminary conceptual plan, below, shows the site containing an approximately 40,000 square foot library building with support uses. Parking will be provided at one space per 200 gross square feet of building area

LVCCLD – HOLLYWOOD LIBRARY PROPOSED CONCEPTUAL SITE PLAN



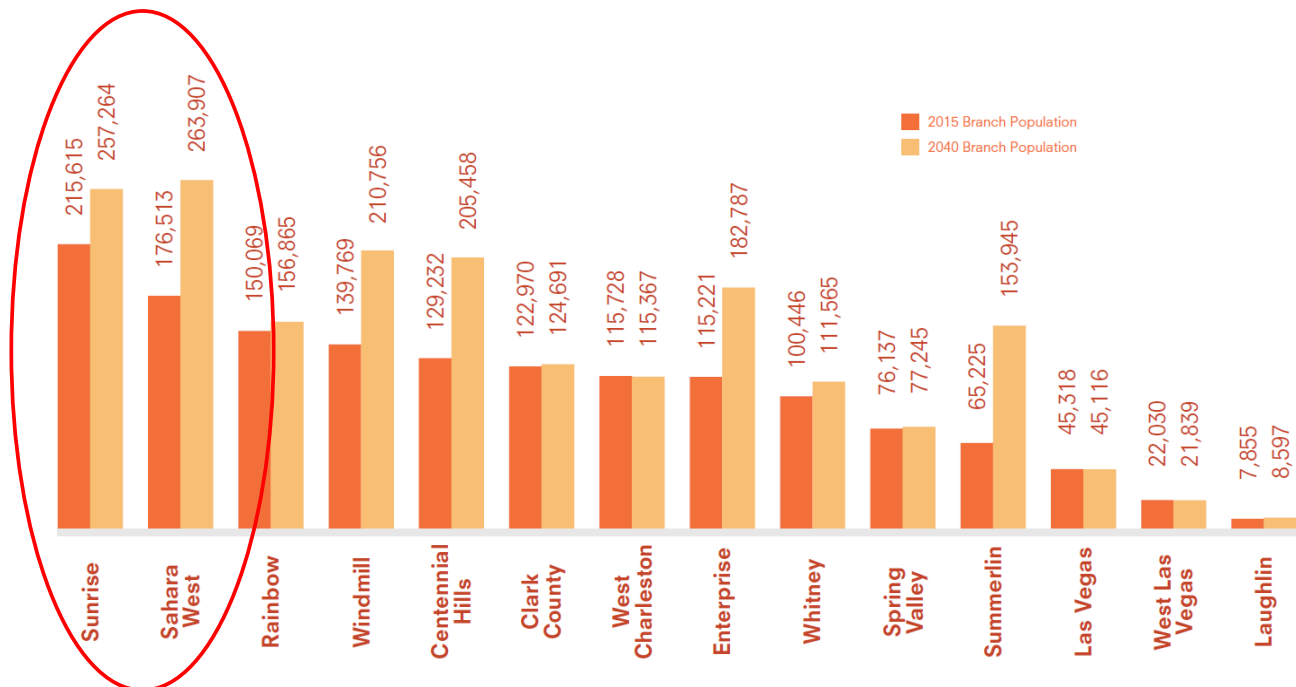
III – STATEMENT OF NEED

This facility will help meet the future demand for library services in the Northeastern portion of the Las Vegas Valley.

According to Clark County predictions, the eastern portion of the Valley that this proposed facility will serve will contain approximately 258,000 people at full build-out.

A more detailed review of demographic conditions within each of the Library District's existing branch service areas shows that the Sunrise branch has the largest current service population, with nearly 216,000 residents presently. The population in the area is expected to expand to over 258,000 by the year 2040. By 2040, the largest service area is modeled to be Sahara West followed by Sunrise, Windmill, Centennial Hills, Enterprise, and Summerlin.

2015 and 2040 Branch Service Area Population



The proposed new Hollywood Library would serve approximately 135,000 plus residents in an underserved areas. This population is bottom middle to low income and has limited personal transportation. The area selected and the land proposed is next to an elementary school, a middle school, and Las Vegas High School. This means that this community already traverses the area and would be easily accessible by bus and after-school students.

IV - LOCATION

The new 12-acre development site is located on Hollywood Blvd, just north of East Sahara Avenue, and adjacent to the Hollywood Regional Park They are described as follows:

CLARK COUNTY ASSESSOR'S PARCEL NUMBER: APN#s 161-02-201-003 and 161-02-301-002. (See attached parcel maps for additional information)



V – AGENCY SUPPORT

Concurrence and approval of this application was given by the Board of Trustees of the Las Vegas-Clark County Library District at their February 14, 2019, public meeting.

VI- DESCRIPTION OF PROPOSED IMPROVEMENTS FOR THE PROPOSED HOLLYWOOD LIBRARY

A New Hollywood Library

Vision

A new Hollywood Library will be designed for families and education to thrive. This Library will serve a population in need of basic resources that are critical to health and well-being, education opportunities, career advancement and financial independence.



With a location in the heart of the community, the library will be an important contributor to the North Eastern Valley Community. An Intergenerational library will provide the ability for the community in general to acquire knowledge according to their needs such as learning to read, keeping up with the latest technologies, and learn skills for career advancement.

Branch Anticipated Design and Services

The new library will be designed to be a Class A building of approximately 35,000 to 40,000 square-feet. It will be designed to seek LEED certification and will be built using sustainable design and construction practices.

Services and programming will focus on 21st century skill sets, including Critical Thinking and Problem Solving, Creativity and Innovation, Communication and Collaboration, Visual Literacy, Media Literacy, Entrepreneurial Literacy and Global Awareness.

Library Features and Services:

- Open seven days a week and with a collection of over 70,000 items;
- Bilingual staff who are fully fluent in Spanish and English. About ten percent of the Library collection will be in Spanish-language; nearly one-third of magazines and newspapers are available in

Spanish, and bilingual resources in Spanish and English are available for children;

- Computer Center, with 40 computers and 20 laptops available for check out;
- Tech Lab, featuring an audio/video production studio with an isolated recording booth, plus editing equipment and software, digital video cameras, and a green screen; plus industry-standard DJ equipment, where teens and adults can learn these skills;
- Dedicated Makerspaces focused on teaching and sharing STEAM Programming. (Science, Technology, Engineering, Art, and Mathematics.)
- Teen Sphere, where teens can meet up, hang out, and participate in gaming, crafts, and other cool activities;
- Over 1,000 programs per year in early childhood and parenting education, media production, and makerspace labs;
- Multipurpose Room, with 3,400 square-feet of dividable space, which is available for the public to rent;
- Places to gather, which include an art gallery, multi-generational living room, homework help center, children's storyroom and outdoor play area, print center, conference and collaboration rooms, and more.
- Adult Learning Center which offers classes in Adult Basic Education, English-language training, and Career Online High School.
- A Business Center which offers customers workforce training and readiness, financial aid, digital literacy, interview coaching, and employment searches to help move people into sustainable careers.

VII – TIMETABLE FOR DEVELOPMENT AND COST ESTIMATE FOR THE PROPOSED CACTUS SOUTH LIBRARY

The project is planned to be developed in two (2) phases over a three (3) year period for the entire 12 acres of the site. It is anticipated that the first phase will commence in Fiscal Year 2025/2026 or when

funding becomes available. The timetable for each phase and the estimated costs are as follows:

Phase I - Estimated timeline one year

Fiscal year 25/26 - Conceptual, Schematic, Design Development and Construction drawings, surveying, and engineering for the proposed facility; carry the project through the Clark County's entitlements process to secure zoning approval for the project; preliminary and final mapping for the site and facilities

Estimated Cost - \$3,500,000 to \$4,000,000

Phase II - Estimated timeline 18 months to two years

Construction - construction of a 40,000 library building, related parking facilities, and landscaping.

Estimated Cost - \$26,000,000 to \$30,000,000

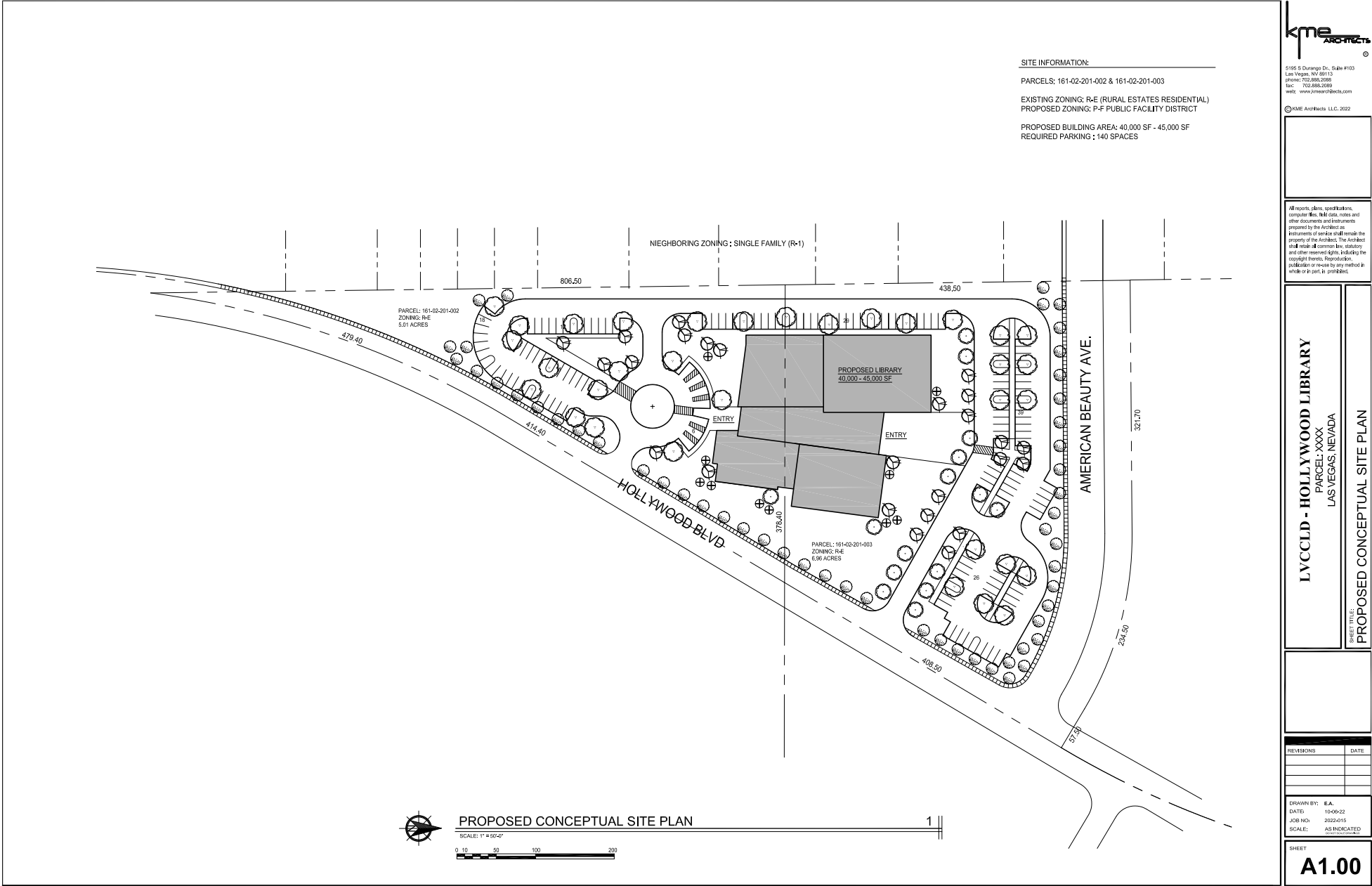
Funding

Revenues for the Library District are largely comprised of property taxes, consolidated tax (sales tax), and other sources of revenues (e.g., charges for services). Property taxes account for roughly 60% of revenues and consolidated taxes represent another 33% of revenues. It is important to note that property tax revenues are impacted by statutory limitations on the amount that a property taxpayer's annual tax bill can rise.

The Library District's Capital Fund is created by transferring year-end savings from operations to the Capital Fund. As the year's budget is reconciled at year end, the amount available to the Capital Fund is calculated. Each year the General Fund reserves are modeled to diminish to approximately 10% to 12% of expenditures, a reasonable target and a prudent financial management strategy. The difference between the revenues minus expenditures plus the General Fund reserves are the funds that are available for capital projects. These funds are modeled to transfer annually to the Capital Fund.

It is anticipated that this project will be fully funded prior to the start of the project through our Capital Fund, no outside funding or additional debt will be required.

Thank you for your consideration of our Development and Improvement Plan for a proposed Hollywood Library.



5195 S Durango Dr., Suite #103
Las Vegas, NV 89113
phone: 702.888.2089
fax: 702.888.2089
web: www.kmearchitects.com

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The MAPS and DATA are provided without warranty of any kind, expressed or implied.
Date Created: 08/26/2022

Property Information

Parcel: 16102301002
Owner Name(s): USA
Site Address: 0
Jurisdiction: Clark County - null
Zoning Classification: Rural Estates Residential [2 Units per Acre] (R-E)
Planned Landuse: Open Lands (OL)

Misc Information

Subdivision Name: null
Lot Block: Lot: Block:
Sale Date: Not Available
Sale Price: Not Available
Recorded Doc Number: 99999999 99999999
Flight Date: 2022-07-02

Construction Year:

T-R-S: 21-62-2
Census tract: 6104
Estimated Lot Size: 5.01

Elected Officials

Commission: E - Tick Segerblom (D)
US Senate: Jacky Rosen, Catherine Cortez-Masto
State Senate: 21 - James Ohrenschall (D)
School District: G - Linda Cavazos
Board of Education: 1 - Tim Hughes

City Ward:

US Congress: 1 - Dina Titus (D)
State Assembly: 12 - Susan Martinez (D)
University Regent: 4 - Donald Sylvantee McMichael, Sr.
Minor Civil Division: Las Vegas

Briana Johnson, Assessor

[Assessor Map](#)[Aerial View](#)[Building Sketch](#)[Ownership History](#)[Neighborhood Sales](#)[New Search](#)

GENERAL INFORMATION

[PARCEL NO.](#) 161-02-201-003[OWNER AND MAILING ADDRESS](#) USA
WASHINGTON
DC 20260[LOCATION ADDRESS](#) SUNRISE MANOR[CITY/UNINCORPORATED TOWN](#)[ASSESSOR DESCRIPTION](#) GOV LOT 20RECORDED DOCUMENT NO. * [99999999-99999](#)

RECORDED DATE

VESTING NS

COMMENTS

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

[TAX DISTRICT](#) 340

APPRAISAL YEAR 2021

FISCAL YEAR 2022-23

[SUPPLEMENTAL IMPROVEMENT VALUE](#) 0[INCREMENTAL LAND](#) 0[INCREMENTAL IMPROVEMENTS](#) 0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR 2021-22 2022-23

LAND 267960 297114

IMPROVEMENTS 0 0

PERSONAL PROPERTY 0 0

EXEMPT 267960 297114

GROSS ASSESSED (SUBTOTAL) 267,960 297,114

TAXABLE LAND + IMP (SUBTOTAL) 765,600 848,897

COMMON ELEMENT ALLOCATION
ASSESSED 0 0

TOTAL ASSESSED VALUE 267,960 297,114

TOTAL TAXABLE VALUE 765,600 848,897

[Click here for Treasurer Information regarding real property taxes.](#)[Click here for Flood Control Information.](#)

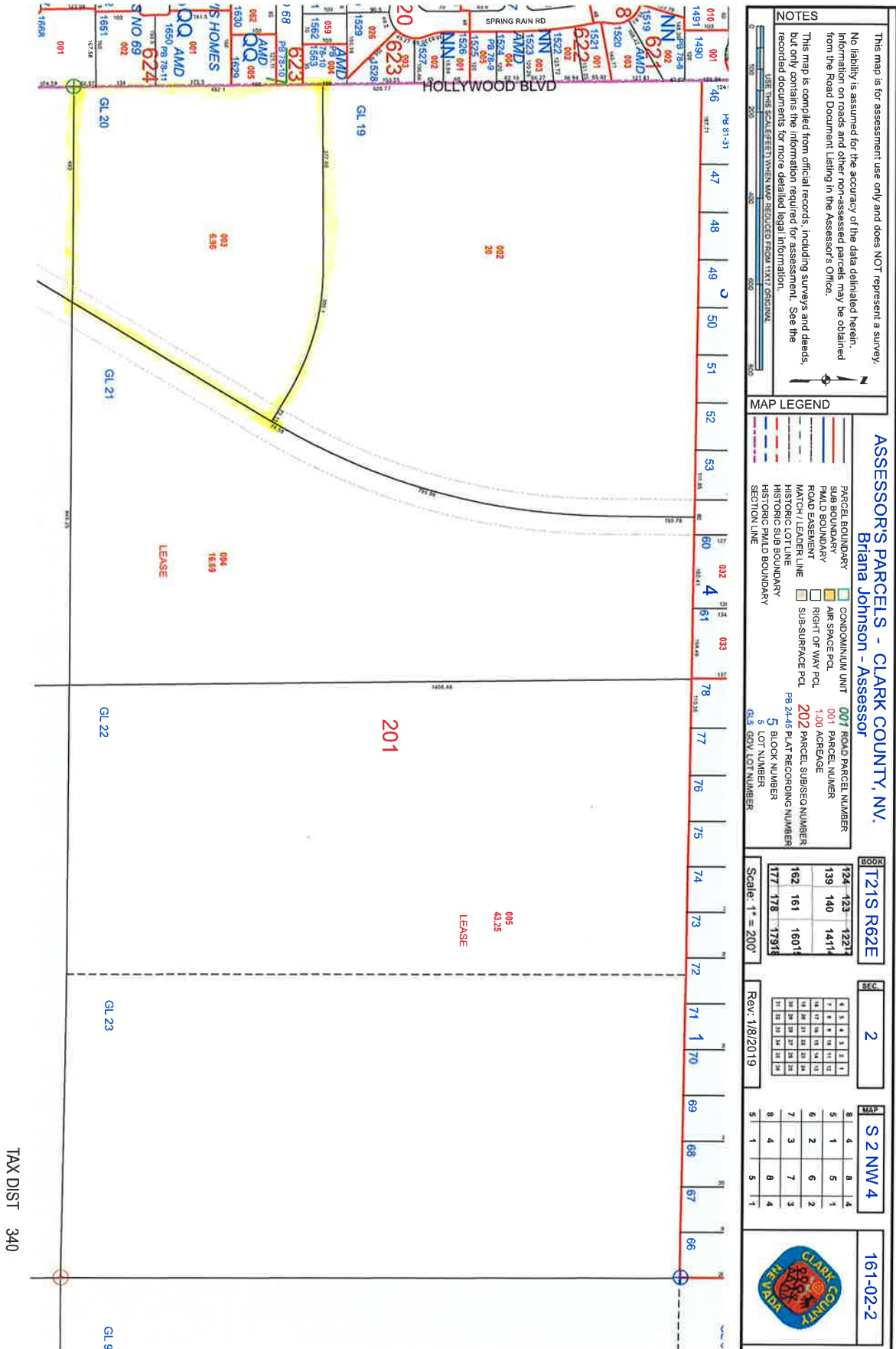
ESTIMATED LOT SIZE AND APPRAISAL INFORMATION

ESTIMATED SIZE 6.96 ACRES

ORIGINAL CONST. YEAR 0

LAST SALE PRICE

MONTH/YEAR



Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION	
<u>PARCEL NO.</u>	161-02-301-002
<u>OWNER AND MAILING ADDRESS</u>	USA WASHINGTON DC 20260
<u>LOCATION ADDRESS</u>	SUNRISE MANOR
<u>CITY/UNINCORPORATED TOWN</u>	
<u>ASSESSOR DESCRIPTION</u>	GOV LOT 25
<u>RECORDED DOCUMENT NO.</u>	* <u>99999999-99999</u>
<u>RECORDED DATE</u>	
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

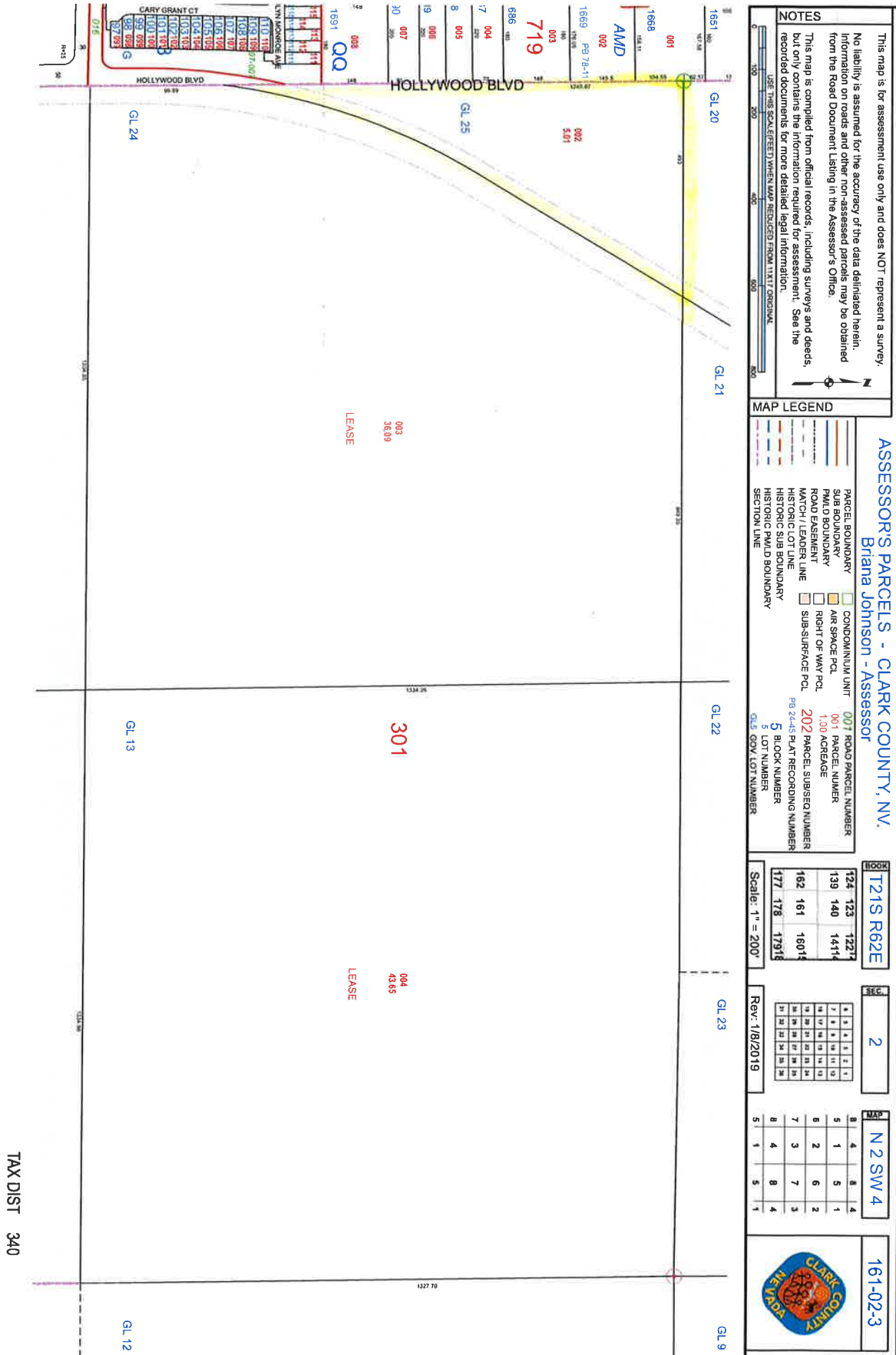
ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT	
<u>TAX DISTRICT</u>	340
<u>APPRAISAL YEAR</u>	2021
<u>FISCAL YEAR</u>	2022-23
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE		
<u>FISCAL YEAR</u>	2021-22	2022-23
<u>LAND</u>	192885	198595
<u>IMPROVEMENTS</u>	0	0
<u>PERSONAL PROPERTY</u>	0	0
<u>EXEMPT</u>	192885	198595
<u>GROSS ASSESSED (SUBTOTAL)</u>	192,885	198,595
<u>TAXABLE LAND + IMP (SUBTOTAL)</u>	551,100	567,414
<u>COMMON ELEMENT ALLOCATION ASSESSED</u>	0	0
<u>TOTAL ASSESSED VALUE</u>	192,885	198,595
<u>TOTAL TAXABLE VALUE</u>	551,100	567,414

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
<u>ESTIMATED SIZE</u>	5.01 ACRES
<u>ORIGINAL CONST. YEAR</u>	0
<u>LAST SALE PRICE MONTH/YEAR</u>	



ITEM VI.A.3.c.



MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Jeff Serpico, Human Resources Director

DATE: November 30, 2022

SUBJECT: Human Resources (HR) Report, December 2022

Section (1) of this report, *Fiscal Year HR Goals and Objectives (Plays)*, covers activity November 1 to November 30. 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 October 31, 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 - Complete
 - Final Cost Analysis for Budget - In-process
- 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
 - 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) - Complete
 - 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
 - Kickoff Meeting - Complete
- **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
- **New Administrative Team Performance Appraisal**
 - Draft Tool - In-process

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)

11/29/2022

LVCCCLD HR DASHBOARD

FY2022-2023

LVCCLD 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 (RT) TOTAL FY 2022-2023	FY Monthly Average FY 2022-2023	Prior FY Monthly Average FY 2021-2022	Monthly Average FY 2020-2021	
		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23					
Metric																		
A	Total Employees (Headcount)	651	645	638	644									NA	644.50	618.25	642.36	A
B	Full-Time Employees 60 hours or more (Headcount)	333	335	338	341									NA	336.75	323.75	309.64	B
C	Part-Time Employees 59 hours or less (Headcount)	318	310	300	303									NA	307.75	294.50	332.73	C
D	Full-Time-Equivalent (FTE-District)	NA	NA	NA	NA									NA	NA	NA	NA	D
E	Average Years of Service (District)	10.1	10.0	10.0	10.0									NA	10.03	10.8	9.59	E
Talent Acquisition & Management																		
F	Open Positions (Budget) = 778	127	133	140	134									NA	133.50	159.75	136.00	F
G	Positions Posted (Approved to Fill)	14	14	12	15									NA	13.75	12.67	7.00	G
H	Applications Received	492	900	558	965									2915	728.75	525.08	507.00	H
I	Interviews Conducted	11	13	17	10									51	12.75	12.83	5.55	I
J	New Hires	17	11	7	16									51	12.75	11.42	2.45	J
K	Promotions	7	2	4	6									19	4.75	5.67	3.73	K
L	Lateral Transfers	1	1	1	1									4	1.00	1.00	1.10	L
M	Demotions	1	1	0	0									2	0.50	0.42	0.55	M
N	Employees Successfully Completing Probationary Period	5	6	3	25									39	9.75	3.67	1.55	N
O	(1) Average Cost Per New Hire	\$36,603.42	\$36,157.23	\$32,749.80	\$51,408.47									\$156,919	\$39,230	\$38,671	\$10,336	O
Separations & Turnover																		
P	Total Separations from Employment	15	14	13	10									52	13.00	9.50	10.00	P
Q	Voluntary Separations	15	13	13	7									48	12.00	8.67	9.45	Q
R	Involuntary Separations	0	1	0	3									4	1.00	0.83	0.55	R
S	Turnover (Entire District)	2.30%	2.17%	2.04%	1.71%									8.22%	2.06%	1.54%	1.60%	S
T	Turnover (Without Page Positions)	1.58%	0.67%	1.40%	0.78%									4.33%	1.08%	0.94%	2.19%	T
U	Annualized Twelve Month Turnover (Entire District)	27.60%	26.85%	26.05%	24.67%									NA	26.29%	18.72%	26.05%	U
V	Vacancy Rate (Open Positions) / (Total Employees + Open Positions)	16.32%	17.10%	17.99%	17.22%									NA	17.16%	20.53%	17.49%	V
W	Average Years of Service (Voluntary Separations)	3.1	3.0	6.9	3.6									NA	4.2	5.5	10.1	W
X	Average Years of Service (Involuntary Separations)	0	5.4	0.0	0.3									NA	1.4	3.5	3.4	X
Training & Talent Development																		
Y	Employee Attending New Hire Orientation	17	9	8	16									50	12.50	11.50	2.45	Y
Z	Total Employee Training Encounters	214	36	32	40									322	80.50	97.33	92.73	Z
AA	Virtual	4	4	19	9									36	9.00	49.75	81.82	AA
BB	Live On-Site	199	18	10	25									252	63.00	42.83	7.09	BB
CC	External Conferences	11	14	3	6									34	8.50	6.00	3.82	CC
DD	Total Training Cost	\$12,659	\$6,118	\$3,988	\$6,010.78									\$28,776	\$7,194	\$5,337	\$5,031	DD
EE	Total Tuition Reimbursements	\$0.00	\$952.00	\$0	\$0									\$952	\$238	\$1,417	\$3,193	EE
FF	Undergraduate	\$0.00	\$0.00	\$0.00	\$0									\$0	\$0	\$284	\$652	FF
GG	Graduate	\$0.00	\$952.00	\$0	\$0									\$952	\$238	\$1,132	\$2,541	GG
HH	(2) Annual Required Compliance Training Completion	90.8%	89.00%	93.50%	92.33%									NA	91.41%	95.28%	NA	HH
Benefits & Wellness																		
II	Staff Utilizing FMLA or Unpaid Authorized Leave > 4 weeks	0	0	1	3									NA	1.00	1.58	5.00	II
JJ	Total Leave Hours Utilized	0.00	0.00	80.00	240.00									320.00	80.00	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)

Restate = Yellow

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

* Annual

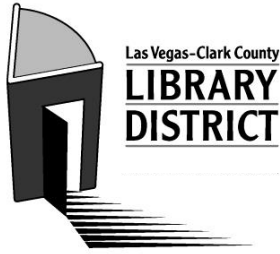
NOTES:
LEO-4 Instruction Booklet: Race and Ethnicity match EEO1
Data Fall 09/31/22
** No without Page Job Title: 488
*** July 2019 US Census Bureau - Clark County
Quarter 1 2021 (booked)

LVCLD Diversity Dashboard 2021
(Quarter 2)

**Race and Ethnicity Identification							
A	***Clark County (CC)	*All District	%	Variance CC	**Without Page	%	Variance CC
1	Hispanic or Latino (b)	31.60%	143	22.99%	97	19.96%	-11.64%
2	White (Not Hispanic or Latino) (41.7%) white alone (a)	41.70%	305	49.04%	250	51.44%	5.74%
3	Black or African American (Not Hispanic or Latino) (a)	13.10%	66	10.61%	58	11.93%	-1.17%
4	Native Hawaiian or Pacific Islander (Not Hispanic or Latino) (a)	0.90%	11	1.77%	9	1.85%	0.95%
5	Asian (Not Hispanic or Latino) (a)	10.40%	76	11.90%	53	10.91%	0.51%
6	Native American or Alaska Native (Not Hispanic or Latino) (a)	1.20%	3	0.48%	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%	16	3.29%	1.61%
(2 of 2) Overlap 2 or more		100.00%	622	100.00%	486	100.00%	
**Sex / Gender Identification							
B	***Clark County (CC)	*All District	%	Variance CC	**Without Page	%	Variance CC
1	Female	50.10%	423	68.01%	318	65.43%	15.33%
2	Male	49.90%	199	31.99%	168	34.57%	-15.33%
3	Non Identifying	0.00%	0	0.00%	0	0.00%	0.00%
		100.00%	622	100.00%	486	100.00%	
Job Categories (EEO-4)							
C	Hispanic or Latino	White (Not Hispanic or Latino) (41.7%) white only	Black or African American (Not Hispanic or Latino)	Native Hawaiian or Pacific Islander (Not Hispanic or Latino)	Asian (Not Hispanic or Latino)	Native American or Alaska Native (Not Hispanic or Latino)	Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)
1	8	47	17	0	8	0	2
2	16	34	6	1	11	0	4
3	10	26	6	2	5	1	0
4	0	0	0	0	0	0	0
5	18	63	9	2	16	0	1
6	101	197	26	4	36	3	10
7	0	2	0	0	0	0	0
8	0	7	5	1	0	0	3
Total		153	316	69	10	78	20

Job Categories (EEO-4)							
D	Hispanic or Latino	White (Not Hispanic or Latino) (41.7%) white only	Black or African American (Not Hispanic or Latino)	Native Hawaiian or Pacific Islander (Not Hispanic or Latino)	Asian (Not Hispanic or Latino)	Native American or Alaska Native (Not Hispanic or Latino)	Two or More Race (Not Hispanic or Latino) (Combination - 2,3,4,5,6)
1.0	8	47	17	0	8	0	2
1.1	District Job Class %	9.76%	57.12%	20.73%	0.00%	9.76%	2.44%
1.2	Variance from CC	-21.99%	15.63%	7.63%	-0.50%	-0.64%	-1.20%
2.0	16	34	6	1	11	0	4
2.1	District Job Class %	22.22%	47.22%	8.33%	1.39%	15.28%	0.00%
2.2	Variance from CC	-9.38%	5.52%	-4.77%	0.49%	4.88%	-1.20%
3.0	10	26	6	2	5	1	0
3.1	District Job Class %	20.00%	52.00%	12.00%	4.00%	10.00%	2.00%
3.2	Variance from CC	-11.60%	10.30%	-1.10%	3.10%	-0.40%	0.80%
4.0	0	0	0	0	0	0	0
5.0	18	63	9	2	16	0	1
5.1	District Job Class %	16.22%	56.76%	8.11%	1.80%	16.22%	0.00%
5.2	Variance from CC	-15.38%	15.09%	-4.99%	0.50%	5.82%	-1.20%
6.0	101	197	26	4	36	3	10
6.1	District Job Class %	30.73%	46.18%	7.31%	1.65%	20.63%	3.32%
6.2	Variance from CC	-1.37%	4.48%	-5.79%	0.76%	0.73%	-0.54%
7.0	0	2	0	0	0	0	0
7.1	District Job Class %	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
7.2	Variance from CC	-13.60%	58.30%	-13.10%	-0.30%	-10.40%	-1.20%
8.0	0	7	5	1	0	0	3
8.1	District Job Class %	0.00%	47.75%	31.25%	6.25%	0.00%	18.75%
8.2	Variance from CC	-13.60%	2.05%	18.15%	5.39%	-10.40%	-1.20%
Total		143	316	65	11	74	20

Job Class	% of all Positions	Gender	Count	%
12.63%	Female	49	59.76%	
	Male	33	40.24%	
	Non	0	0.00%	
11.08%	Female	51	70.83%	
	Male	21	29.17%	
	Non	0	0.00%	
7.69%	Female	39	38.00%	
	Male	31	62.00%	
	Non	0	0.00%	
17.08%	Female	85	76.58%	
	Male	26	23.42%	
	Non	0	0.00%	
46.31%	Female	283	77.41%	
	Male	68	22.59%	
	Non	0	0.00%	
0.31%	Female	0	0.00%	
	Male	2	100.00%	
	Non	0	0.00%	
2.46%	Female	0	0.00%	
	Male	16	100.00%	
	Non	0	0.00%	
57.54%				



ITEM VIII.A.1.

AGENDA ITEM

DECEMBER 8, 2022 MEETING OF THE BOARD OF TRUSTEES

Agenda Item #VIII.A.1.:

Discussion and possible Board action regarding contract award for Construction Manager at Risk (CMAR) Phase 1 - Preconstruction Services for the West Las Vegas Library project.

Background:

Funds are allocated in the Capital Projects fund for the design and construction of the new West Library Las Vegas. Staff is using Construction Manager at Risk (CMAR) as the project delivery method for construction for this project.

Nevada Revised Statutes Chapter 338 – Public Works provides for the use of Construction Manager at Risk (CMAR) as a method of construction contracting. CMAR is a process that allows the District to select a General Contractor (the CMAR) based on qualifications versus low bid. The CMAR is selected through a qualifications based Request for Proposals process. The resulting contracts are structured in two phases:

Phase 1 – Preconstruction Services: The selected CMAR will be responsible for providing preconstruction services in accordance with the requirements set forth in a contract with the District. During the preconstruction services phase, the CMAR will be required to make recommendations regarding the project, constructability, project analysis, and feedback regarding materials, means, methods, systems, labor, project cost, and other conditions affecting construction.

Phase 2 – Construction Services: Following completion of the design and as part of the preconstruction services, the CMAR will prepare a Proposal based on the pricing criteria selected by the District and authorized under NRS 338 for the construction phase of the Project. Following any reconciliation of the CMAR and District estimates of construction costs, the District will negotiate a final Guaranteed Maximum Price (GMP) and contract terms for a construction phase contract. The award to the CMAR of a contract for preconstruction services does not, in any manner, obligate the District to enter into a construction contract with the CMAR. If a GMP cannot be agreed upon, the District can advertise as design-bid-build.

Advantages of CMAR:

- CMAR selection is based upon qualifications.
- The District is involved in selection of CMAR team members.
- Opportunity to bring on the contractor during the design phase to work as part of an integrated team with the District and the Architect to deliver the most efficient and cost effective design.
- Promotes innovation & collaboration.
- Early CMAR involvement helps control budget and schedule.

- All work except CMAR is competitively bid.
- The District is involved in subcontractor selection.
- Greater cost certainty through a GMP and reduction in change orders.
- Ensures high quality at lowest cost.
- The District maintains decision making authority.

A Request for Proposals was advertised in the *Review-Journal* and community based minority newspapers and the Invitation to Bid Notice was faxed to minority Chambers of Commerce. Proposals were received on October 26, 2022. Three proposals were received for project.

The evaluation team was comprised of the following individuals:

Floresto Cabias, CFO, Las Vegas-Clark County Library District
Steve Ford, P.E., C.E.M., Director, Parks & Recreation, City of Las Vegas
Leo Segura, Library Operations Director, Las Vegas-Clark County Library District
Nicole Baker, Safety Manager, Las Vegas-Clark County Library District
John Vino, General Services Director, Las Vegas-Clark County Library District

By statute, the CMAR selection process is structured in two phases. During Phase 1, and for each project, the evaluation team conducted a thorough review and ranking of the proposals based on established criteria and relative weighted scores. Two applicants for the project were selected to continue on to the Phase 2 interview process. Interviews consisted of a presentation by each applicant and their response to a series of questions from the evaluation team. The evaluation team ranked each applicant based on established criteria and relative weighted scores. The highest ranking applicant for each project was selected for contract award.

The final applicant rankings are as follows:

- 1) CORE Construction
- 2) Rafael Construction

The CMAR Phase 1 - Preconstruction Services contract scope of work includes:

- 1) Participation in regularly scheduled design progress review meetings with the Architect and the Owner. The CMAR provides ongoing input with respect to constructability, construction cost, construction duration, sequence of construction, and construction means and methods.
- 2) Development of review comments, suggestions, and cost estimates at each of the stipulated phases of design.
- 3) Assistance with identifying and reconciling differences between cost estimates from consultants and the CMAR.
- 4) Development of constructability and value engineering suggestions at each phase of design.
- 5) Development of potential bidders lists and coordination of input from subcontractors with regard to each of the items described in the scope of services.
- 6) Distribution of documents to potential bidders, coordination of pre-bid conferences and bid openings, and assistance with selection of the best bids in each category.

- 7) Development of a Guaranteed Maximum Price (GMP) Proposal based on bids obtained from all necessary subcontractors after reviewing and coordinating the bid results with the Owner.
- 8) Development of final CMAR constructability and value engineering suggestions.
- 9) Development of CMAR preconstruction binders.
- 10) Develop a Master Design and Construction schedule with critical decisions and milestone dates.
- 11) Provide Life Cycle cost estimating for effective evaluation of options.
- 12) Identify long lead items and procurement plan.

The terms and conditions of the Phase 2 – Construction Services contracts will be presented to the Board of Trustees for approval upon completion of the Phase 1 preconstruction services.

Recommended Action:

- 1) Motion to authorize staff to award a contract to provide Construction Manager at Risk (CMAR) Phase 1 - Preconstruction Services for the West Las Vegas Library project to CORE Construction in the amount not-to-exceed \$148,200 subject to final fee negotiations, and final review of contract by Counsel.