

ITEM III.

**PROPOSED AGENDA
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
Board of Trustees' Meeting
November 9, 2023**

DATE: Thursday, November 9, 2023

TIME: 5:00 p.m.

PLACE: Centennial Hills Library
6711 N Buffalo Dr.
Las Vegas, NV 89131 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.

The public comment period at library district board meetings shall be limited to a maximum of forty-five (45) minutes for both periods of public comment. Remarks by speakers during the public comment period shall be limited to three (3) minutes, each. A speaker may not transfer time to another speaker; although, the Chair has the authority to grant additional time to a speaker.

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.

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

IV. Approval of Proposed Minutes (For possible action)

A. [Finance and Audit Committee Meeting, September 7, 2023](#)

B. [Regular Board Meeting, October 12, 2023](#)

V. Chair's Report

A. Trustees Report

B. [Correcting January 18, 2024 meeting to January 11, 2024.](#)

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 the Finance and Audit Committee's recommendation to accept the audit performed by HintonBurdick, CPAs and Advisors for the Fiscal Year 2022-2023.](#)

B. Regular Agenda

1. [Discussion and possible Board action regarding award for Early Electrical Equipment Procurement for the new West Las Vegas Library.](#)

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

X. Announcements

The Adult Learning Programing Graduation Ceremony is Thursday, November 16, 2023 at 6pm at Clark County Library Theater, 1401 E. Flamingo Rd., Las Vegas, NV 89119.

West Las Vegas Library Groundbreaking Ceremony will be held on December 11, 2023 at 10:00am. Location: 1861 North MLK Boulevard, Las Vegas, NV 89106.

The December Board meeting will be held on Thursday, December 14, 2023, at 5:00pm. Location: East Las Vegas Library, 2851 E Bonanza Road, Las Vegas, NV 89101.

XI. Public Comment

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

Anyone wishing to comment via email during the meeting must send an email to boardcomments@lvccld.org. The email must include the commenter's name, legal address, and this agenda item. Email comments are limited to 500 in words in length and must also identify whether the commenter wants their

remarks to be included in the minutes of the meeting. Any comments which do not state the commenter's name, legal address, or exceed 500 words in length shall not be considered.

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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-of-trustees-meetings/>.

Pursuant to NRS 241.020, this item has been properly noticed and posted online at the Las Vegas-Clark County Library District website, www.lvccld.org and at Nevada Public Notice at <https://notice.nv.gov>. Written notice of the meeting of the Las Vegas-Clark County Library District Board of Trustees was given on Friday, November 3, 2023, 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

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. Centennial Hills Library
6711 N Buffalo Dr.
Las Vegas, NV 89131
8. 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/s-5hUOhHynA> or
Visit the Library District's YouTube channel:

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
SEPTEMBER 7, 2023**

The Board of Trustees' Finance and Audit Committee of the Las Vegas-Clark County Library District met in regular session at the Clark County Library and Via Zoom, Las Vegas, Nevada, at 3:30 p.m., Thursday, September 7, 2023.

Present: Committee: K. Rogers, Chair
K. Turner-Whiteley, Trustee
N. Waugh, Trustee/ex-officio

Counsel: G. Welt

Absent: K. Benavidez, Trustee (excused)
E. Foyt, Trustee (excused)

Staff: Floresto Cabias, CFO

K. Rogers, Chair, called the meeting to order at 3:30 p.m.

**Roll Call
(Item I.)** All members listed present above represent a quorum. Appendix A.

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

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

**New Business:
Discussion regarding
the District's financial
operations (for
discussion only)
(Item IV.)** Chair Rogers introduced CFO Floresto Cabias, who began the meeting stating that since our Fiscal Year 2023 just ended and that the District's financial audit began this week, he thought it was a good time to update the Committee. Cabias displayed a power point presentation starting with the District's Consolidated Sales Tax (CTX) Revenues - unaudited. Cabias explained there is a lag of about two months so the June sales tax is distributed to the District at the end of August. There is a total of \$30.4M at the end of Fiscal Year 2023. That was an estimated amount based on an average of the previous 11 months. July 2022 to May 2023 averaged a 4.5% increase. As you can see June 2023 was \$2.9M. This would bring the estimated total CTX for FY 2023 to \$30.1M. The actual budgeted amount was \$30.0M, so the estimated \$30.1M about \$300,000 less than our initial estimate of \$30.4M, but it still exceeded the budget. This is because the State of Nevada projects their own figure and they came up with approximately \$28M for the CTX. However, the District thought that was conservative and went with \$30M, which the budget happened to match up with the amount collected for 2023. You can see there are fluctuations

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Board of Trustees' Finance & Audit Committee Meeting
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month by month, including a couple months that were negative and then one month with a positive of 20%. Cabias said the question is always- is this the beginning of a trend? As far as the economic indicators we keep track of, it does not seem like it so far. The consumer continues to be resilient. Las Vegas is hosting the big game in February and there are a lot of positive economic events happening so the District is not too concerned about the CTX at this point. He added, the State, who, again, is conservative is projecting a CTX of \$31.4M for Fiscal Year 2024.

Cabias moved to the next comparison slide of property tax revenues between 2022 and 2023. Cabias stated that while CTX revenues are unpredictable, property taxes are not. The District estimated \$58.0M in total property taxes for Fiscal Year 2023 as of August. You will see that the budget is \$59.0M, so there is a difference of \$1.0M, which is unusual. Cabias pointed out that the amount in the budget (\$59.0M) is also prepared by the Nevada State Department of Taxation. This projected number is based on data prepared by the Clark County Assessor's Office. The data is provided to the tax department and they calculate the figure they expect all entities, like the District, to receive. Of all the projections Cabias has seen, the projected number for property taxes has almost never missed, but you can see there is a difference of \$1.0M, which raised a flag for the District. Giving an example of a property owner's primary residence in the mid-2000s the tax cap could only increase by 3% from the year before and commercial property could increase up to 8%. If a taxpayer was living in a half-million dollar home then subsequently moves to second property that's double that, a million dollar property, but does not contact the Assessor's Office of their new primary residence, it would be taxed at 8% instead of 3%. That is a 5% difference which would be significant for the taxpayer. The second home should be taxed at 3% (as primary residence) and the half-million dollar home should be taxed at 8%. The Assessor's office sends out notifications, as they do every year, asking property owners to verify the tax rates, which would account for all adjustments or corrections to the tax role. You might remember this got a lot of media attention last summer. So for last year it would have been June 30, 2022 and tax payers have the subsequent 12 months or all of Fiscal Year 2023 to contact them and change their primary residence. This happened a lot during Fiscal Year 2023 and the Assessor and Treasurer's Office worked hard to correct the record. The set valuations were updated on the properties, new bills were sent and refunds offered where appropriate. This was the primary contributor to lowering our expectation for property taxes. Another way to look at it is the \$59.0M the Assessor's projected for 2023 was correct, at that time, but they ended up making an adjustment of \$1.0M on valuations, or \$58.0M total the District actually collected.

Cabias continued that this is an anomaly. Given the circumstances, the District wanted to assure the Trustees there wasn't a more serious issue happening with the whole process of collecting property taxes or a risk of property values being grossly over or underestimated. The Fiscal Year 2022 Budget for property taxes was \$53.0M and if you compare that to what was

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originally expected, \$59.0M, that is an 11% increase. Since the number is more accurately \$58.0M, what we collected, the difference between \$53.0M and \$58.0M is 9%. A 9% increase in property taxes would be strong in any year. That is above historical average.

The Fiscal Year 2023 Budget of \$59.0M compared to the \$58.0M collected is a 2% or \$1.0M decrease. Hopefully the explanation is understandable as to why there is a decrease in expected property taxes revenue collections in the fiscal year. Cabias added as far as the timing, the State Department of Taxation calculates this revenue projection in March and distributes it to all local governments. The number is used by the District for the tentative budget that is presented to the Finance and Audit Committee in April for adoption in May. The big drive to encourage taxpayers to update their property tax rates happened in June, which is after all budgets from all local governments were finalized. It was not apparent what the final impact on property taxes was going to have until then. This is really on the District's radar because property taxes are our primary source of revenue. We rely heavily on it as opposed to a larger organization that does not rely on property taxes for their sole revenue. It does, however, appear to be affecting all local governments in Nevada.

Cabias asked if there were any questions at this point? Trustee Whiteley had a question, did I hear you correctly that this is sort of a one-time miss? Cabias replied that we do not expect a miss like this to continue going forward at this magnitude because the majority of corrections were made in Fiscal Year 2023. The District might have benefited from this in years past unknowingly. Cabias added that the budget for 2024 is a little over \$61.0M and that is a 6% increase from the \$58.0M we collected this year. This conversation is not expected next year but we will definitely let the Trustees know if there is any concern going forward. Trustee Whiteley thanked Cabias. Chair Rogers also thanked Cabias for a thorough explanation of the shortfall.

Cabias moved on to Expenditures for the General Fund. The estimated Expenditures for Fiscal Year 2023 is at \$69.0M. This is \$7.0M under the Fiscal Year 2023 Budget. Cabias noted the FY 2023 estimated expenditures was also a \$7.0M increase compared to FY 2022 actual. It may not be mentioned enough that the examples of salaries and benefits are budgeted as if every position is filled every day of the fiscal year. The same thing is true for services and supplies in that we consider the maximum amount the District may need, although we may not actually incur those expenses. So there are savings in both examples. Therefore the \$76.0M budget for Fiscal Year 2023 is at 100%. Again, we do expect savings in these as compared to the Budget.

A recap of the entire income statement for the General Fund reflects the decrease in the CTX just discussed, but is still a total of \$90.0M in revenues. You can see that the \$1.0M shortfall in property taxes is offset by overages in other revenues. Cabias highlighted the expenditures (estimated) for

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Fiscal Year 2023 are at \$69.0M, which is \$7.0M less than the Budget. Cabias noted this has been important in every budget prepared for the District in that we plan for these potential risks, for example, the pandemic. Being able to control these expenditures allows us to generate an excess. We operate to generate an excess.

The District has been building reserves for the new West Las Vegas Library for a couple of years now. It has been the District's budgeting practice to build this reserve. Because of our conservative spending during the pandemic, the District had a beginning fund balance from the prior fiscal year of \$35.0M. Referencing the presentation slide, even with the transfer of \$34.0M to Capital Projects, the District has an ending fund balance of \$23.0M, which will be available for spending in 2024. Some of this amount will eventually be transferred to the Capital Projects Fund in 2025. So you can see, the District has budgeted to end up with a \$15.0M fund balance, which is 15-20% of our total expenditures. Because of the District's spending practices, we actually ended up with a \$23.0M fund balance, which is 34% of our expenditures. Much of this fund balance will be available to transfer in future years to continue funding our core capital programs like Building Maintenance and IT replacements. It also gives us a head start on potential significant capital projects down the road. Chair Rogers commented saying "excellent".

Cabias moved on to the summary of the Capital Projects Fund. Starting with Fiscal Year 2022, we had a lower-than-average budget of \$5.9M because we were coming out of a very conservative spending practice and only spent \$2.8M. Much of this \$5.9M budget was for repairs and maintenance. The reason we underspent in 2022 is because we deferred projects until 2023. That is why the Fiscal Year 2023 Budget spiked. Another component of the increase was about \$4.0M was earmarked for construction of the West Las Vegas Library. Those funds were not used in 2023 either so the District only spent \$5.5M in the Capital Projects Fund. The difference rolls over to the subsequent fiscal year. These funds will be available for the new West Las Vegas Library, which construction is starting very soon.

The District is normally not too concerned with investment income because it is a small portion of the inflows to Capital Projects, but it just so happened to significantly outperform in 2023. The reason for that was higher interest rates and safe investments. Highlighting another financial source, is the proceeds from the sale of assets to the tune of \$3.2M. That is actually from the sale of the current West Las Vegas Library. These are additional funds that will be available for construction on the new library, but this is a one-time inflow of cash. It is not something we see very often.

The District also had a healthy fund balance going into 2023 of \$23.9M with all these financing sources in which we ended up with \$56.0M at the end of the year. Cabias stated that although there was a thorough discussion in May, since it is audit time, it was a perfect time to show the Committee where we stand. These numbers are being audited, but the bottom line is

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the District is financially healthy. We are well prepared going forward for any other downturns, either in the economy or anywhere else that could put the District's financial health at risk.

Chair Rogers asked for clarification on the work the District is doing from a development perspective to raise money to support overall operations, in particular, the capital project. Cabias responded that these financial reporting presentations focused on the General Fund and Capital Projects Fund, but there are other funds. You are speaking of Gifts and Grants. There are a lot of noteworthy gifts and grants being obtained by the District because of all the efforts in our Development Office and the Foundation. Those are funds that will be going towards construction costs of the new West Las Vegas Library, they were just not reflected in these financials. There are funds that are significant and you will find accomplishments in the Development Office reports. There is appropriation that Development is working on right now that could be as much as \$10.0M, which would potentially be available for construction and other projects across the board because we are so well-funded for the new library. Cabias mentioned another point that is not reflected here is funding from the New Markets Tax Credit Program. The District expects to close the New Markets transaction either in December 2023 or January 2024. There are a lot of investors around the country that want to be a part of it and support it. The District is also expecting approximately \$5.0M in federal subsidies that will also be contributing to the cost of construction of the new West Las Vegas Library. Aside from the \$56.0M in total resources available to begin Fiscal Year 2024, there are all those other funds, including the gifts and grants, along with New Market funds as well. Chair Rogers thanked Cabias for adding additional context. Cabias pointed out that while the District talked about the \$56.0M, there really are more revenue sources outside of that to contribute and put the District in an even stronger financial position.

Cabias thanked all the Trustees for attending today, stating he was providing all this information ahead of time since the audit is ongoing. The audit will continue throughout September and October. The Committee will have it for review in November for the Finance & Audit Committee Meeting, which will include HintonBurdick representatives to present the results. The District will be asking the Committee to accept the audit report and recommend acceptance of the audit report to the Board at the November 9th regular Board of Trustees' Meeting. Cabias asked if there were any other questions. No questions were presented. Trustee Waugh thanked Cabias for his team's continued diligence and for this update. Chair Rogers echoed what Trustee Waugh said in that he appreciated the thoroughness, all the expertise, and the way Cabias laid out the financials with notes on the side, stating that it makes it easy for everyone to follow. Cabias thanked Chair Rogers.

Chair Rogers requested public comment. There was none. Chair Rogers asked for motioned to adjourn. Chair Waugh moved to adjourn and Trustee Whitely seconded.

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

**Adjournment (Item
VI.)** Meeting adjourned at 4:00 p.m.

Respectfully submitted,

Dr. Keith Rogers, Committee Chair

FINANCE AND AUDIT COMMITTEE MEETING

September 7, 2023

	TRUSTEE	2023-2024
	CHAIR ROGERS	PRESENT
	TRUSTEE BENAVIDEZ	EXCUSED
	TRUSTEE FOYT	EXCUSED
	TRUSTEE WAUGH	PRESENT
	TRUSTEE TURNER WHITELEY	PRESENT
	Chair Rogers, you have a quorum	YES
	And for the record:	
	TRUSTEE JIRON	
	TRUSTEE ORTIZ	
	TRUSTEE SANCHEZ	
	TRUSTEE DUTOWSKI	
	TRUSTEE SHELTON	

ITEM IV.B.

**PROPOSED MINUTES
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' MEETING
LAS VEGAS, NEVADA
October 12, 2023**

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session at the Sahara West Library, Las Vegas, Nevada, at 5:00 p.m., Thursday, October 12, 2023.

Present:

Board:	K. Rogers, Vice-Chair	K. Whiteley
	E. Foyt	J. Jiron
	E. Sanchez	F. Ortiz
	K. Dutkowski	C. Shelton
Counsel:	G. Welt	
Absent:	N. Waugh, Chair- Excused	K. Benavidez- Excused
Staff:	Kelvin Watson, Executive Director	
	Numerous Staff	
Guests:	None	

The meeting began at 5:03 p.m.

Roll Call (Item I.)	All members listed present above represent a quorum. Appendix A. Vice-Chair Rogers led attendees in the Pledge of Allegiance.
Public Comment (Item II.)	None.
Agenda (Item III.)	Trustee Rogers made a motion to accept the proposed agenda. Trustee Foyt second the motion. There was no opposition and the motion carried.
Executive Session (Item IV.)	Legal briefing regarding potential litigation given by Scott Abbott. Trustee Ortiz recused himself because he had communication with Nevada Equal Rights Commission and the EEOC. [Executive Session from 5:06 p.m. to 5:42 p.m.]
Approval of Proposed Minutes of the Regular Board Meeting September 14, 2023 (Item V.)	Trustee Whiteley moved to approve the Minutes of the Regular Board Meeting September 14, 2023. Trustee Jiron second the motion. There was no opposition and the motion carried.

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**Chair's Report
(Item VI.)**

Vice- Chair Rogers reported that they conducted the initial library mini retreat with the consultants concerning the collaboration and relationship with the Foundation. Vice- Chair Rogers stated the retreat was very positive. The consultants will do an assessment of both groups and discuss the overlaps or differences to guide to the next step in the process. Voce-Chair Rogers also reported that the Summerlin Fall Festival attendance was over 7,000, which is 2,000 more than last year's attendees.

Vice-Chair Rogers also asked the Trustees to review the 2-24 Board Meeting schedule.

**Library Reports
(Item VII.)**

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

Kelvin Watson, Executive Director highlighted some things from his report. He mentioned having the opportunity to participate in the University of Johannesburg Library in South Africa for their 2023 International Conference, where he served as a panelist for reimagining sustainable libraries. He also discussed the Library District is discussing partnership with the NFL for programming during the Super Bowl in February. Director Watson stated that he had the opportunity to attend the Vegas Chamber Washington DC Fly-In as a part of the Workforce Connections Board. He discussed some of the work done through the Workforce Connections Employee NV Hub and met with congressional delegations to discuss the work being done at LVCCLD. Director Watson also thanked Chair Waugh and Trustee Foyt for accompanying him and staff to the Las Vegas Chamber of Business of the Year luncheon.

Trustee Whiteley thanked Director Watson for being out in the community.

Vice-Chair Rogers asked Director Watson to go over the E-PopUp project with the Downtown Grand Hotel. Director Watson responded that the discussion is to bring the library to more of the community similar to RTC project to provide electronic books to staff and their customers (for a limited time). The MOU is currently being developed to forward to Counsel Welt.

Trustee Sanchez asked if there are numbers to know how the Boulevard Mall Library Machine is doing. Director Watson replied that there aren't specific numbers on the number of books checked out at this time but will gather the information and have a report given. He also mentioned that the project is grant funded and more of an access point to the surrounding community to market the library. Trustee Sanchez asked for a monthly report to know how it is being utilized. Trustee Foyt says she frequents the movie theater that's across from the machine and says she often sees it being used. Trustee Whiteley suggest maybe looking at a quarterly or semi-annual report to be done instead of creating another monthly report for staff to run and the Board to digest.

**Library Operations,
Security Reports and
Monthly Statistics**

Trustee Ortiz asked if there could be a presentation of the Library District's services to the jails. Leo Segura, Library Operations Director agrees to present at the next Board Meeting.

(Item VII.A.1.a)

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

Trustee Sanchez suggested having an annual report to give to the community to advise them what the library is doing- especially for the West Las Vegas project to show what the Library District and Foundation are doing. Director Watson advised Trustee Sanchez that the Library District sends out the KPIs, to demonstrate statistics, programs, and number of card holders. He also explained that they are planning to engage with a Capital Campaign consultant and develop specific data for West Las Vegas Library. Betsy Ward, Branding and Marketing Director. Trustee Sanchez responded the information given was different from what she was asking. She then asked Betsy Ward, Branding and Marketing Director what did she see as the biggest increase from Marketing and branding.- what is drawing people to the library based on marketing. Betsy Ward responded that the scope of the question is large and would have to do research to get give a comprehensive report. She also mentioned the Free to Be campaign and e-mail marketing software Orange Boy are helpful. Trustee Sanchez then asked which is getting the most bang for the buck, which is getting more attributes. Ms. Ward responded that everything the Branding and Marketing team does is a comprehensive approach and it isn't just about one thing over another.

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

No questions.

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

No questions.

**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.)**

Trustee Ortiz asked about the status of Mt. Charleston Library and if staff is back working. John Vino, General Services Director stated that staff have been moved to Centennial Hills Library. Mr. Vino also mentions that there are two phases for repairs of the library. The first is to manage the infrastructure on the outside of the building to remove 6,000 tons of rocks that was dumped onto the property. Mr. Vino also mentions having to get propane tank replaced and wait until the mountain reopens to the public. Trustee Ortiz asked for the cost spent so far. Mr. Vino answered that the cost has been less than projected and probably around \$250,000-\$300,000. He also mentions that they are working with FEMA and looking to get most

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reimbursed through insurance.

Trustee Ortiz also asked if the construction drawings that are scheduled to be done in November will be done on time for West Las Vegas Library. He states that it has gone on too long- 31 months. Mr. Vino responded that it was nine months in May for architectural and says the deadline will be met. He also states they will be going to the City for permits in November.

Trustee Ortiz also asked if the address and signage was changed for Enterprise Library. Trustee Foyt responded that it was done a while back and is on the building.

Trustee Ortiz also asked when the gas tanks at Windmill are scheduled to be replaced. Mr. Vino responded that the tanks are 25 year tanks, that are only 10 years old and get inspected twice a year.

Trustee Sanchez thanked General services for the set up of the Summerlin Fall Festival. She also asked if the Library district will have the money to cover the rising cost for West Las Vegas Project. Mr. Vino responded yes, because they have budgeted for up to 40 plus million for the project without the New Markets Tax Credits.

Trustee Ortiz states that the Board approved 32 million and doesn't want a presentation for anything above 32 million, but want a motion to be given to approve anything above 32 million. Mr. Vino responded that they haven't brought anything to the Board in reference to approval for expenditures. Vice-Chair Rogers says the minutes can be reviewed to confirm and a motion will be brought before the Board to vote on. He also states the Board will educate the new board members to revisit the timeline of key task so everyone is on the same page. Trustee Whitley stated that Mr. Vino has been doing an excellent job with keeping the Board up to date. Vice-Chair Rogers also thanked Mr. Vino for his leadership with the West Las Vegas Project and encourages the Trustees to attend the groundbreaking ceremony in December.

Trustee Sanchez later asked Floresto Cabias, Chief Financial Officer to confirm for the record that there are enough funds, to go up to 40 million if needed as Mr. Vino stated prior. Floresto Cabias confirmed that Mr. Vino was correct and the Library is prepared to pay for the entire cost of the West Las Vegas Library up to 40 million. He stated that Mr. Vino is doing a tremendous job of controlling the cost.

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

No questions.

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Trustee Shelton thanked Director Watson for his leadership and the great job he is doing to represent the Library District.

Trustee Dutkowski states she was glad to a part of the Board and looking forward to serving the Library District in any way she can help.

Trustee Jiron commented that she is blown away every time she reads through the reports and is in awe of the creativity of the Library District.

Trustee Sanchez made a motion to accept the Library Reports. Trustee Whiteley second the motion.

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

**New Business
(Item IX.)**

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

**Discussion and
possible Board action
to approve the days
of closing for
calendar year 2024.
(Item IX.A.1.)**

Trustee Whiteley wanted to know if it was possible to have programming on some of the closed days for the community that are out of school, although she is aware that everyone would like to be home for the holidays.

Trustee Sanchez asked if the days off are calendared because of what the Union contract stipulates. Director Watson responded yes.

Trustee Sanchez made a motion to approve the days of closing for calendar year 2024. Trustee Jiron second the motion.

**Regular Agenda
(Item IX.B.)**

There was no opposition and the motion carried
None.

**Announcements
(Item X.)**

[Copied from transcript]

TRUSTEE SANCHEZ: I just have a comment if that's okay. At our last meeting, we had to discuss performance evaluations and I know that some of the Board members were not ready to discuss future performance evaluation goals and I feel like that's something that we all need to do as a Board, collectively. And so I'm asking the question to our attorney, how do we go about doing that because some of the Board members were not prepared during that meeting. They did not know that that was part of the meeting. And so what do we do for the future?

COUNSEL WELT: Well, I -- my understanding was the Executive Committee was meeting to come up with a schedule and a calendar and a process. So I guess my response initially would be to wait for that to develop and then see if anything needed to happen in the

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interim.

TRUSTEE SANCHEZ: Well, my only concern with that is that's about the process. That's not the actual goals for the year. And then -- unless that is also included and why would the whole Board not be involved when the whole Board was involved in the performance evaluation? That's my question.

COUNSEL WELT: Well I think it's just going to be a proposal. It's not going -

MR. SERPICO: Right.

COUNSEL WELT: -- to the whole Board.

Right. For the record, Jeffrey Serpico and I don't want to -- Director of HR. I don't want to speak for Chair Waugh, but I believe the process and the draft of goals was going to be discussed at that meeting and also the evaluation format going forward and then that would come to the Board after that. Yeah.

TRUSTEE SANCHEZ: So would the Board be able to input what they believe should be for the goals. Would they be able to input the goals or is that exclusively to the Executive Committee? I'm trying to understand.

MR. SERPICO: I think that's part of the process that's going to be --

VICE-CHAIR ROGERS: Input from all the Board.

MR. SERPICO: Input from all. But we're formalizing that process with that in that meeting is going to be said, I believe it was.

VICE-CHAIR ROGERS: Yeah. And so the gist of the process, as I understand it, from speaking with the Trustee Waugh is that we would -- Executive Director Watson will present his proposed goals and then we would have an opportunity to review those goals together and make recommendations and adjustments so that we leave with agreed upon goals between the Board and Executive Director Watson.

TRUSTEE SANCHEZ: Do you have a time frame of when that will happen?

VICE-CHAIR ROGERS: I don't have all those details. But we can certainly -- I can get with Trustee Waugh to make sure that we send that out so that we're all on the same page and operate under the same understanding on what the scope of the work is going to be and the timeline in which it's going to occur.

TRUSTEE ORTIZ: Mr. Chairman, I'm thoroughly confused. Mr. Watson works for the Trustees; he's our only employee. We set the goals for him, not the other way around. And then he did a great job of -- you know, I voted to give him a raise this past year, but we set the goals, our expectations. We set the agenda and then he goes out to see how he can get that accomplished.

TRUSTEE TURNER WHITELEY: Yeah, I think we're clear on. I think it's --

VICE-CHAIR ROGERS: Yes, I don't think there's -- TRUSTEE ORTIZ:

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I'm sorry --

VICE-CHAIR ROGERS: No one no one's debating that. TRUSTEE ORTIZ: Permission -- can I have the floor? So I just want to make sure that -- thank you very much. I didn't mean to cut you off but let me finish. And so I just want to make sure that's real clear because the staff works for Mr. Watson and then we just want to make sure that we're doing the right thing. And if you can lastly put a time frame on it for December so that we don't wait because this evaluation was six months late. Okay. Thank you so much.

TRUSTEE SANCHEZ: Are we hope -- and that so -- you -- yeah. I guess that's the question; you'll get back to us on the timeline.

VICE-CHAIR ROGERS: Yes, we will send it out. TRUSTEE ORTIZ: Thank you.

The Finance and Audit Committee meeting will be held on Monday, November 6, 2023 at 3:30 pm via zoom.

The November Board meeting will be held on Thursday, November 9, 2023, at 5:00pm. Location: Centennial Hills Library, 6711 N Buffalo Drive, Las Vegas, NV 89131.

West Las Vegas Library Groundbreaking Ceremony will be held on December 11, 2023 at 10:00am. Location: 1861 North MLK Boulevard, Las Vegas, NV 89106.

The December Board meeting will be held on Thursday, December 14, 2023, at 5:00pm. Location: East Las Vegas Library, 2851 E Bonanza Road, Las Vegas, NV 89101.
None.

**Public Comment
(Item XI.)**

**Adjournment
(Item XII.)**

Vice- Chair Rogers adjourned the meeting at 6:28 p.m.

Respectfully submitted,

Jennifer Jiron, Secretary

**ITEM VI.B.****AGENDA ITEM****OCTOBER 12, 2023 MEETING OF THE BOARD OF TRUSTEES****Agenda Item # VI.B.:**

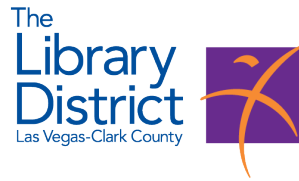
Possible Board discussion regarding the 2024 Board of Trustees Meeting Schedule.

**2024
BOARD OF TRUSTEES
PROPOSED MEETING DATES & LOCATIONS**

January 18-11	Whitney
February 15	Summerlin
March 14	Windmill
April 11	Clark County
May 9	East Las Vegas
June 13	Centennial Hills
July 11	Rainbow
August	No Meeting
September 12	West Las Vegas
October 10	Clark County
November 14	Sahara West
December 12	West Las Vegas

Recommended Action:

No vote is required for this item.



ITEM VI.A.

MEMORANDUM

TO: Board of Trustees

FROM: Kelvin A. Watson, Executive Director

DATE: October 31, 2023

SUBJECT: Executive Director's Monthly Reports, November 2023

This report gives you a review of my activities and the accomplishments of Library District Staff for your review and discussion at the District Board of Trustees' November 9, 2023 meeting. I have supplemented this with information in the board packet and distributed to Trustees.

Attended the 2023 UNLV Foundation Annual Dinner- Celebrating the Spirit of Philanthropy.

Participated in the OCLC Public Library Research and Learning Agenda Advisory Group Meeting.

Participated in the virtual Library Leaders Forum.

Met with Barbershop Books Leadership Team- Founder & Executive Director, Alvin Irby; Chief Operating Officer, Doris Allen; and Director of Development & Communications, Sheena Brockington, along with several LVCCLD staff members to discuss future partnership.

Keynote speaker for Atlanta-Fulton County Public Library's Leadership Workshop for their leadership team and Keynote speaker for their staff day.

Attended the Vegas Chamber Business of the Year Awards Luncheon with Chair Waugh, Trustee Foyt, and several LVCCLD staff. LVCCLD was a finalist for the Business of the Year for 100+ employees category.

Attended the National Action Network ,“Biscuits, Grits, and Politics: Stirring Conversations on Social Justice” event with Attorney General Aaron Ford, along with JoAnn Prevetti.

Met with Janet Uthman and Steve Westerman of Cox Communications to discuss marketing strategies and continuing partnership.

Met with John Rinaldo, Director of Business Partnerships to tour Cristo Rey St. Viator College Prep High School. Met some staff and students of the school.

Moderated the First Annual Tied to Success Program and Panel at West Las Vegas Library. Guest speakers were Commissioner McCurdy, Sean Tory, and Shaundell Newsome. Estimated of 120 youth and adults in attendance.

Keynote speaker for the 2023 New England Library Association Annual Conference, "Everyone Can Be a Hero" discussing the Strategic Playbook 2026.

Interviewed with KTNV Channel 13, "The Morning Blend" with Janet Uthman of Cox Communications to discuss the Wi-Fi partnership and working together to narrow the digital divide between LVCCLD and Cox Communications.

Attended the LVGEA awards Dinner.

Met with Tamar Hoapili, LVCCLD Foundation Chair.

Met with the NFL Foundation and Barbershop Books teams, along with LVCCLD staff members to discuss partnership for 2024 Super Bowl to secure an event during Super Bowl week for the Library District. This will be the first Library District Super Bowl event.

Met with NFL Foundation staff and Microsoft team to discuss potential partnership.

Attended the NAACP Freedom Fund Banquet and was an honoree for the James Anderson Visionary Award.

Met with mentee, Shakita Kirkland of the Nevada Library Association Mentorship Program

Met with Quinton- Michael Savvoir, LV NAACP President and LVCCLD staff to discuss potential partnership and joint application to provide a Civics Academy.

Attended the ULC Annual Forum as a speaker for the ULC Convening library and library Foundation Leaders- "CEO to CEO" session.

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

- Bi-weekly meetings with Administration team
- Attended the LVEA weekly meetings
- ULC Director/CEO weekly zoom
- Attended the Latin Chamber of Commerce Breakfast
- Attended the Southern Nevada Library Director's meeting
- Participated in Regular Board of Trustees meeting
- Attended the Grand Opening for Collaboration Center Foundation
- Participated in the Metro NYC Board meeting
- Staff meeting to discuss Z-Space and Z-Space Conference
- Met with Gayle Holloman of Atlanta-Fulton County Public Library

- Met with New Trustee Dutkowski for Board of Trustee discussion
- Met with Steve Lake, customer of LVCCLD
- Met with Cindy Fesemyer
- Attended the Berkely Square Block Party
- Branch visits
- Attended the Latin Chamber's of Commerce Business & Networking Luncheon
- Participated in the Workforce Connections Board Meeting
- Met with Peter Guzman of the Latin Chamber of Commerce



Fulton County Library System
Central Library
One Margaret Mitchell Square
Atlanta, Georgia 30303

Mr. Kelvin Watson – Executive Director
Las Vegas-Clark County Library District
7060 W, Windmill Lane
Las Vegas, NV 89113

October 13, 2023

Greetings Mr. Watson,

I want to extend my heartfelt gratitude for your exceptional contribution to our staff development day. Your presentation was both enlightening and inspiring, and it left a lasting impact on our team. Your insights and expertise added immense value to the event, and we are truly grateful for your participation.

Your ability to engage and motivate our staff was evident, and your knowledge on innovative programming has greatly enriched our understanding. The feedback from our team has been overwhelmingly positive, and it's clear that your presentation will have a long-lasting effect on our professional development.

Once again, thank you for your valuable contribution. We look forward to the possibility of working with you again in the future. Wishing you continued success in all your endeavors.

Sincerely,

A handwritten signature in black ink, reading "Cheryl R. Small".

Cheryl R. Small
Central Library Administrator

ITEM VI.A.1.a.



MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Leo Segura, Library Operations Director

DATE: October 31, 2023

SUBJECT: Library Operations Activity Report, November 2023

This memorandum reports on the Library Operations Department's activities and project updates for the month of FEBRUARY 2023 and analytics compiled from the period of **September 1 – September 30, 2023.**

Powerful People

- Library Operations concluded recruitments for three (3) Circulation Assistants, one (1) Adult Services Librarian, one (1) Multiservice Assistant, and one (1) Youth Service Librarian.
- The Library District signed up **10,514** new **library card** users in September 2023, a 27% increase over the same month in 2022 and 15 % up compared year over year.
- **Gate count** in September was **312,545** which was an 19% decrease from September 2022 but 5% below the yearly total. The total being reduced can be attributed to more accurate counting of customers entering our facilities. IT has implemented new smart counters and we will expect skewed comparison as they are no longer just break the beam counters.
- During September, staff answered **39,301 reference questions** and conducted **133 curbside deliveries**.
- Our **volunteers** logged **1,618 hours** of service to the Library District
- **133 Homeschool** sessions were logged.
- **91,378 Wi-Fi** sessions were logged for July.
- **Clark County Library**, five (5) interns through the **PALS** (Partnership At Las Vegas) program this semester. These five (5) interns attend Las Vegas High School and receive High School credit by interning for the **Best Buy Teen Tech Center**. The students focus on various aspects of the Best Buy Teen Tech Center including STEAM programming and mentor and help other teens to try out new technology or complete passion projects.



Summerlin Doin' Good

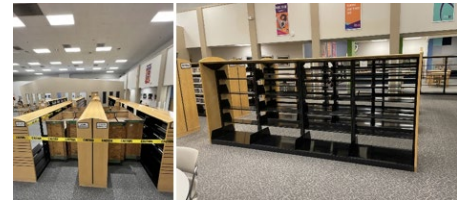
- Maxwell Alexander Drake conducted a series of workshops at Centennial Hills to help you become a better writer and craft a novel people want to read.
- Nivia and Cristina began working on filming the next video for **Geeks & Ladles** on the Official Jurassic World Cookbook.

- On September 14, Summerlin Youth Services Assistant Desi led **Doin' Good in the Neighborhood**, during which an astonishing 43 tweens and teens joined the branch to help decorate for TeenTober.
- **Susan Gersh** Executive Assistant to Commissioner Gibson. Susan Gersh will be publishing all **Whitney** programs in the community newsletter every month to help promote Whitney's programs and resources.
- **Will Allphin** Regional Manager For **Clean The World** for our mobile shower programs
- **Library Staff** giving customers the opportunity to sign up for the Cox WiFi access cards



Powerful Places

- Library Branches improved overall circulation to **951,451** items, a 7% increase over September 2022.
- **80** passports were issued with **\$3,400** in fees collected. Windmill library's Passport-a-thon is scheduled for November 14, 2023 with a target of completing 40 passport applications in one day.
- **130,845** PC internet sessions were logged which was a 35% increase from 2022.
- **Summerlin** Adult Services staff were finally invited to conduct outreach at **Sun City Anthem**, where Paul provided a class on electronic resources to the Sun City Computer Club.
- **Sunrise Library** - Makershop Safety and Setup, Makershop Open Sew, Sunrise Music Society, Cricut Club, BYOBook Club, Wellness By Design, Painting Parties, Guided Meditation and others...
- **Spring Valley** Refresh and Remodel started
- **Sahara West Study Rooms: 689 (117 reservations, 572 walk-ins)**



Powerful Partnerships

- Alzheimer's Association: Caregiver's Support Group, **Centennial Hills Library**
- American Foundation for Suicide Prevention
- American Red Cross
- AMR First Aid and CPR classes for the public were held at Centennial
- Andson Tutors
- Ask a Master Gardener, Laughlin Library
- ASL
- Breaking the Cycle
- Celestial Manna/Three Square continues to work with **Indian Springs Library** on our Trader Joe's food pick-up available to our customers! We are also coordinating with Celestial Manna and Clark County Parks and Recreation again on bread for our Indian Springs community.
- Chase Bank Money Smarts programs
- City of Las Vegas Centennial Hills Park Amphitheater
- Clark County CARES Team continued their Social Worker program on September 13th at the Whitney Library. The Clark County CARES team provided CHAP assistance, Rental's assistance, and many more social services for our Whitney community. The



CARES team committed to coming to Whitney branch every second Wednesday of the month. The CARES team also has committed to provided their Social Worker every time we have our “I Heart Whitney Fresh Start” imitative as well.

- Clark County Parks and Rec.
- Clark County School District (CCSD) schools and Adult Learning Program
- Clean the World
- EmployNV
- La Fiesta Folklorico celebrated National Hispanic Heritage month at West Charleston Library with 161 people attending their program.
- Foundation to Assist Young Musicians, East Las Vegas Library
- GO EXL Academy, private school
- Goodsprings Citizen Advisory Council
- Green Our Planet
- Harbor Family Game Day
- Immunize NV
- Las Vegas Metropolitan Police Department
- Legal Aid Center
- Mesquite STEAM Center
- Metro NEAC
- Nevada Department of Wildlife presented a program on wildlife found near the Las Vegas Valley, why it comes into your neighborhood, and what to do in order to prevent human-wildlife conflict.
- Nevada Hand Senior Apartments
- Nevada Homeless Aliance
- Parenting Project
- Parkenson’s Place Las VegasPost Office
- Peccole Ranch
- Project Marilyn
- Red River Children's Advocacy Center
- Searchlight betterment organization
- Spring Mountain Ranch State Park
- Three Square
- UNCE
- UNLV America Reads America Counts Tutors
- United Methodist Child Development Center
- United States Department of State, Passport Services
- VGK
- Virgin Valley Artists’ Association
- Vitalant Blood Drive
- Women in Trucking
- Workforce Connections



Indian Springs Library

Powerful Platforms

- **Boulevard vending** checked out **76** items in **September** and 86 in August, 55 in July, and 241 in June. It also helped advertise library service and was a background for library card signups and Cox WiFi Card sign ups.
- **Blue Diamond** expanded hours, and the Library District Events pages

- Kanopy is one of our [Online Resources](#) and is an award-winning video streaming service providing access to more than 30,000 independent and documentary films. Includes rare and hard-to-find titles, film festival favorites, indie and classic films, and world cinema.
- **Bunkerville Library** Youth Hangout Crowd served 143 during September.
- **Bunkerville Library Storywalk** received permission from Albert Whitman & Company to use one of their books for the storywalk in partnership with the Clark County Parks and Rec.
- **Clark County Library** Adult Services Assistant **Macee** reported that the new **Adult TechLab** located on the first floor in the Reference area is starting to pick up new customers and recently completed a Day of the Dead skull program.
- **Indian Springs Library BYOB (Bring Your Own Book)** program
- **Mesquite Library Cricut Craft Club**
- **LVCCLD Social Media**
- **Cox WiFi access card checkouts**
- **Sandy Valley Library Film Clubs**
- On September 14, Summerlin's Jude G. and Sahara West's Kristy V. represented the Library District as attendees at the **Silver State Equality Awards**. Jude reports that presenters "spoke highly of the library's contributions to the LGBTQIA+ community, specifically our diverse programming and collections."



Kristy and Jude with Community Leadership Award recipient Sy Bernabei



- Spring Valley brings in a unique group of K-pop fanatics. The community has grown into one of the most visited locations for their support and love for the culture.
- The banner on Sahara Avenue advertising the Cox WiFi Access Card!
- DMPL (Digital Memories Preservation Lab) West Charleston filled 74 reservations for the month helping folks convert their memories into digital formats for preservation and enjoyment, and of course for FREE!
- Windmill Library Spanish Conversation Class
- Storytimes across the District!
- zSpace (a combined augmented and virtual reality (AR/VR) solution for immersive, interactive, multi-sensory learning experiences)

- West Las Vegas Library hosted a Trades Fair featuring skilled trades apprenticeships, and opportunities including free haircuts and barber college.



The Library Operations August 2023 included annual updates that included Fiscal year July 1, 2022 – June 30, 2023 updates including those for **County Detention Services** running November 1, 2022 – June 30, 2023. I have included those as reported below.



November 1, 2022 – June 30, 2023.

Our contract with **Clark County** to operate services for inmates at the **Clark County Detention Center** and North Valley Complex went into effect on November 1, 2022, with staff moving into our space on November 3, 2022. Trustees requested brief presentation

on the year since we took over. The following slides reflect activities and service between November 1, 2022 – October 15, 2023:

The slide features a white background with a magenta and orange geometric design on the left and bottom right. The title 'DETENTION CENTER LIBRARY SERVICES' is in large blue letters. The 'FAST FACTS' graphic shows two figures running under an upward-pointing arrow. The text on the slide includes the Library District logo, the time period from November 2022 to October 2023, the name of the manager, and the name and title of the presenter.

The Library District
Las Vegas-Clark County

DETENTION CENTER LIBRARY SERVICES

Time Period from
1 November 2022 to 15 October 2023

Kristy Gibson
Correctional Libraries Manager

FAST FACTS

Name
Leo Segura
Library Operations Director

1



Detention Center Library Services

Annual Contract runs July 1 – June 30

On average, the Library District provides 2,800 inmates with:

- Legal research
- Legal copies of material
- Leisure reading materials

Facility	Current Inmate Population	Total Number of Inmate Beds
North Valley Complex	625	1064
North Tower	1125	1606
South Tower	1057	1510

Snapshot of October 15, 2023 shows at 67.8% of capacity 4,180 capacity based on number of beds

2



Inmate Requests

Known in the industry as Kites

Inmates submit library requests through their electronic kiosk and all requests are known as kites

- **Monday – Friday**
- **72-hour response window to be in compliance**
 - Most are responded to within 24 hours.
- Leisure reading material is rotated out of individual modules every 14 days

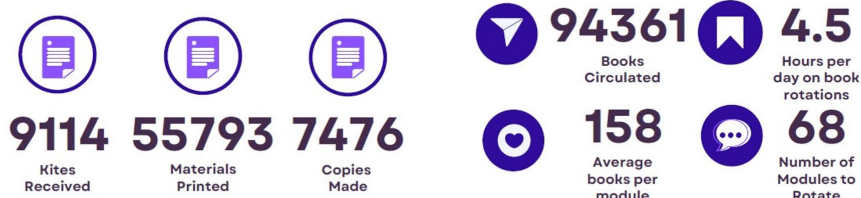
Provided to module officers so inmates always have access:

- **Legal dictionaries**
- **Legal term dictionaries**
- **Thesauruses**
- **Spanish – English dictionaries**

3



Legal Requests and Materials



4



Most Requested

Legal Materials

1. Legal Forms
2. NRS Statutes
3. Case Law
4. Motion Paper
5. Stimulus Packets
6. Addresses
7. Divorce
8. Marriage
9. Civil Rights Complaint
10. California Penal Codes

Leisure Reading

1. Urban Fiction
2. Colleen Hoover
3. Harry Potter
4. Spanish Materials
5. Fantasy
6. Sci-fi
7. Western
8. Self-help
9. Education
10. Nonfiction

Numerous officers comment positively on our wide range of reading material provided and are surprised to find out we purchase new books for the inmates.

5



10-5-23

Greetings

Please forward this letter to the two nice ladies who deliver us books every couple of weeks.

Ladies, thank you so very much for going out of your way to bring me the "Star Trek" books. I savor every page. Not to be greedy, but if you find any more, old or new, I would welcome them gladly.

Thank you for caring enough to bring us any books at all. I know you see the line starting the second you walk into the unit. Books are like gold here. One of our few pleasures. So thank you with all my (our) heart(s).

Along with the shortage of Star Trek books, we would love to see an increase in books by Charlene Harris, Stuart Woods and Robert B. Parker (The Spenser Novels).

Anyway, I (we) wanted to let you know how grateful we are to you.
Thank You!!!!

Sincerely,

6



Thank you!

Questions & Information

Kristine.Gibson@thelibrarydistrict.org or

administration@thelibrarydistrict.org

Clark County Detention Center Library Services

7



Blue Diamond Spring Mountain Ranch Pioneer Days



Bunkerville Constitution Day



Bunkerville Sept./Oct. Display



Clark County Library STEAM Wednesday(s)



Adult Crafternight @ Centennial



Centennial Painting Night



Centennial Hills Evening with the Phantom



Enterprise Family Loteria



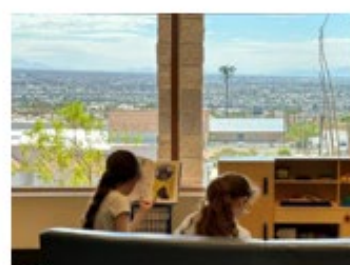
East Las Vegas Podcasting Class



Goodsprings STEAM Activity



Indian Springs Solar Eclipse Watercolor!



Laughlin Readers Caught in the Act



Meadows Library

Adult programming: Hydroponics!

Here is a glimpse of the level of concentration and creativity that was had in this month's DIY adult craft and hydroponics!



Mesquite Library



Moapa Town After School



Moapa Valley



Rainbow Teen Zone tie dye



Historic Westside School Centennial Celebration Parade



Sahara West Library

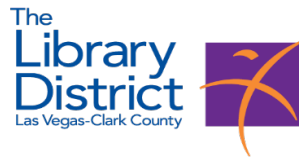


West Charleston



West Las Vegas Chess Club





MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Leo Segura, Library Operations Director

DATE: October 31, 2023

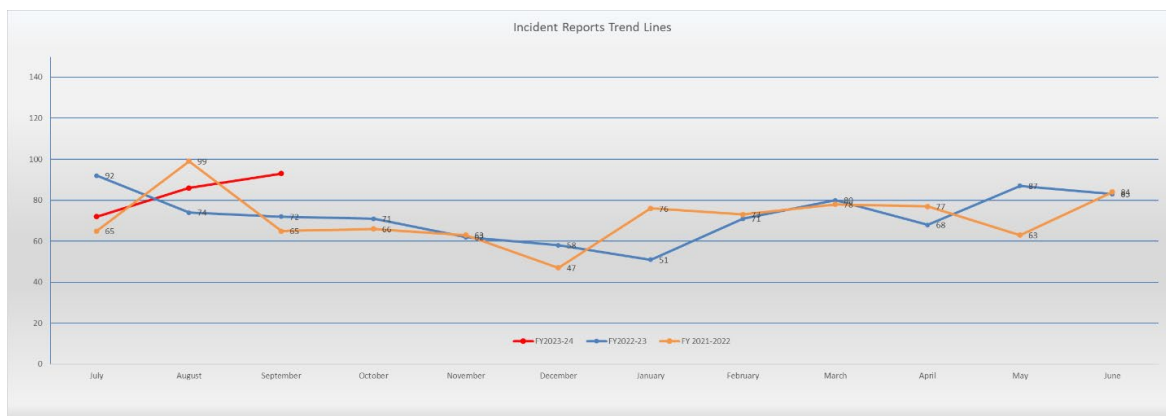
SUBJECT: Security Report, November 2023

This memorandum reports on the security information and analytics compiled from the period of **September 1 – September 30, 2023.**

Branch	Incident Reports				Oct-21 Sep-22	Oct-22 to Sep-23	Difference	% Change
	Sep-22	Sep-23	Difference	% Change				
BLUE DIAMOND LIBRARY	0	0	0	0.0%	1	2	1	100.0%
BUNKERVILLE LIBRARY	0	0	0	0.0%	2	0	-2	-100.0%
CENTENNIAL HILLS LIBRARY	0	1	1	0.0%	14	29	15	107.1%
CLARK COUNTY LIBRARY	24	27	3	12.5%	234	201	-33	-14.1%
EAST LAS VEGAS LIBRARY	8	7	-1	-12.5%	78	75	-3	-3.8%
ENTERPRISE LIBRARY	1	2	1	100.0%	40	20	-20	-50.0%
GOODSPRINGS LIBRARY	0	0	0	0.0%	0	2	2	0.0%
INDIAN SPRINGS LIBRARY	0	0	0	0.0%	2	3	1	50.0%
LAUGHLIN LIBRARY	2	0	-2	-100.0%	14	5	-9	-64.3%
MEADOWS LIBRARY	1	2	0	100.0%	5	8	3	60.0%
MESQUITE LIBRARY	1	0	-1	-100.0%	10	13	3	30.0%
MOAPA TOWN LIBRARY	0	0	0	0.0%	1	0	-1	-100.0%
MOAPA VALLEY LIBRARY	0	0	0	0.0%	5	1	-4	-80.0%
MT CHARLESTON LIBRARY	0	0	0	0.0%	0	0	0	0.0%
RAINBOW LIBRARY	1	1	0	0.0%	27	22	-5	-18.5%
SAHARA WEST LIBRARY	6	10	4	66.7%	63	67	4	6.3%
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	6	12	6	100.0%	69	84	15	21.7%
SUMMERLIN LIBRARY	4	0	-4	-100.0%	31	33	2	6.5%
SUNRISE LIBRARY	0	2	2	0.0%	21	17	-4	-19.0%
WEST CHARLESTON LIBRARY	5	8	3	60.0%	76	84	8	10.5%
WEST LAS VEGAS LIBRARY	3	3	0	0.0%	56	66	10	17.9%
WHITNEY LIBRARY	5	14	9	180.0%	86	89	3	3.5%
WINDMILL LIBRARY	5	4	-1	-20.0%	29	47	18	62.1%
Total	72	93	20	29.2%	864	868	4	0.5%

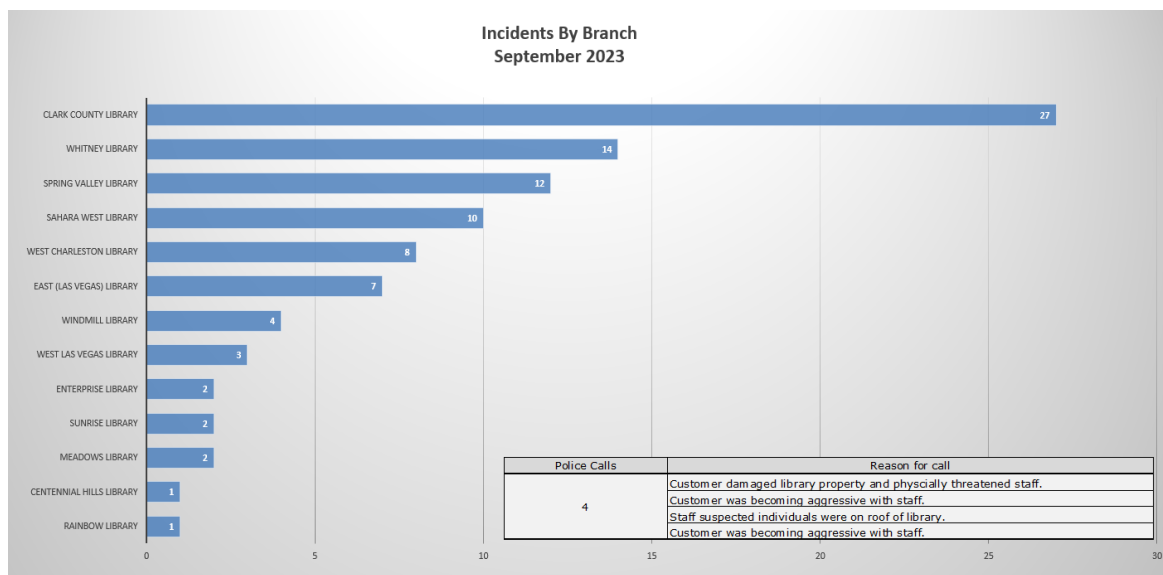
In September 2023, branch staff reported **93 incidents**, an increase of 29.2% over the same month in 2022. During this period, the Library District recorded **312,545** customer visits. **This ratio** is one incident for every **3,360 visits**.

Clark County Library increased by three (3) incidents or 12.5% over the same period in 2022.

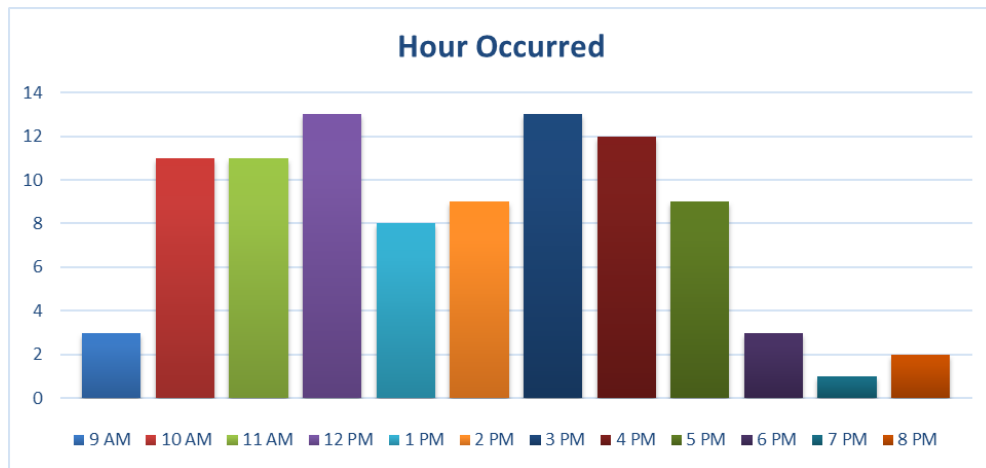


Incident types include a stolen vehicle, multiple uses of illegal drugs, a fist fight between adults, acts of vandalism particularly in the public restrooms, and several calls to 911 for medical emergencies (patron illnesses). The largest increases were at Whitney, Sahara West, and West Charleston Libraries.

September typically sees a decline in incidents, however this year a few of the libraries experienced significant increases in customer disturbances but the total number of incidents requiring emergency services was reduced from last month.



The **Clark County Library** recorded the most incidents, reporting twenty-seven (27). The remaining branches reported between zero (0) and fourteen (14) incidents. During September 2023, staff made four (4) calls to law enforcement.

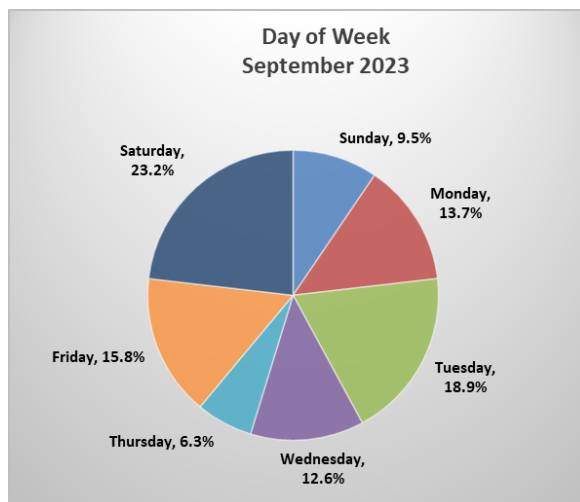


Trespass or Banned	Total
ADULT TRESPASS [5 YEAR]	2
ADULT TRESPASS [3 YEAR]	2
ADULT TRESPASS [1 YEAR]	32
ADULT BAN [LESS THAN 1 YEAR]	13
MINOR BAN OR RPC [LESS THAN 1 YEAR]	3

During **September 2023**, staff banned fifty-two (52) customers. Two adults received a five (5) year trespass for violence against staff or customers, three received a three (3) year trespass. 32 adults received a one-year trespass while 13 received a ban of less than a year for more minor rules violations. Three (3) youth received a request for parent consultation (RPC).

District staff encountered sixty (60) customer disturbances which account for 63.2% of September incidents or one disturbance for every 5,209 visits.

SEPTEMBER 2023 INCIDENT TYPE



Library Operations Report

Page 16

Library Name	Square Footage	Occupancy	September	Total incidents 2023-2024	INCIDENTS PER 10K SQ. FT.	Incidents per PIC
Blue Diamond	1,000	20	0	0	0.00	0.00
Bunkerville	1,200	24	0	0	0.00	0.00
Centennial Hills	45,555	689	1	5	0.11	0.63
Clark County	120,000	905	27	69	0.58	4.93
East Las Vegas	41,015	1200	7	17	0.41	2.83
Enterprise	26,300	526	2	8	0.30	1.60
Goodsprings	900	9	0	1	1.11	1.00
Indian Springs	1,200	24	0	1	0.83	0.67
Laughlin	15,562	323	0	0	0.00	0.00
Meadows Library	813	16	2	2	2.46	1.33
Mesquite Learning Center	5,464	133	0	0	0.00	0.00
Mesquite Library	13,313	370	0	0	0.00	0.00
Moapa Town	2,000	40	0	0	0.00	0.00
Moapa Valley	4,700	94	0	0	0.00	0.00
Mt. Charleston	2,800	56	0	0	0.00	0.00
Rainbow	26,800	808	1	5	0.19	0.63
Sahara West	122,000	920	10	19	0.16	1.73
Sandy Valley	1,200	24	0	0	0.00	0.00
Searchlight	1,200	24	0	0	0.00	0.00
Spring Valley	25,000	511	12	23	0.92	2.56
Summerlin	40,165	1014	0	5	0.12	0.83
Sunrise	23,000	345	2	3	0.13	0.50
West Charleston	38,900	1054	8	23	0.59	2.88
West Las Vegas(excluding Theater)	30,693	370	3	14	0.46	1.56
Whitney	24,500	563	14	37	1.51	5.29
Windmill Library and Service Center	142,149	994	4	19	0.13	2.11
	Total Square Ft.	Occupancy Rate		Total Incidents	Average	Average
	757,429	11,056	93	251	0.33	1.74

Fiscal Year 2024

Red cells indicate a ratio higher than the district-wide average.

...

Las Vegas - Clark County Library District
Library Operations and Community Engagement
Monthly Statistics
September 2023

LOCATION	CIRCULATION		GATE COUNT	NEW LIBRARY CARD	PC INTERNET	PROGRAMS									
	Total	Rank				Adult		Youth		General Interest		Rental		Total	
			Total	Total	Total	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance
BLUE DIAMOND	577	19	405	33	40	7	30	8	267	69	1,263	0	0	84	1,560
BUNKERVILLE	182	23	941	2	41	1	1	127	340	0	0	0	0	128	341
CENTENNIAL HILLS	34,532	1	24,964	574	2,101	31	257	46	2,231	9	234	21	317	107	3,039
CLARK COUNTY	14,286	10	30,851	649	5,219	39	2,301	141	1,408	34	1,272	38	2,832	252	7,813
EAST LAS VEGAS	16,259	7	21,445	403	3,467	57	1,619	49	383	61	953	15	440	182	3,395
ENTERPRISE	10,152	12	17,317	353	2,018	27	116	20	531	50	1,187	15	286	112	2,120
GOODSPRINGS	354	22	380	0	40	3	37	8	69	2	10	0	0	13	116
INDIAN SPRINGS	613	18	3,378	3	54	9	63	6	32	29	515	0	0	44	610
LAUGHLIN	3,600	15	3,982	52	729	23	243	15	268	1	50	1	14	40	575
MEADOWS	772	17	2,033	30	193	14	16	11	61	28	583	0	0	53	660
MESQUITE	6,304	13	10,177	105	968	72	783	58	2,019	24	233	3	18	157	3,053
MOAPA TOWN	382	21	699	2	58	1	3	11	149	22	94	0	0	34	246
MOAPA VALLEY	3,141	16	1,768	31	319	5	19	26	479	1	1	0	0	32	499
MOUNT CHARLESTON	0	25	0	0	0	0	0	0	0	0	0	0	0	0	0
RAINBOW	20,807	4	19,710	464	2,368	26	126	41	980	71	2,197	26	572	164	3,875
SAHARA WEST	32,506	2	28,829	641	2,870	105	284	33	1,415	11	160	25	790	174	2,649
SANDY VALLEY	557	20	1,027	2	13	8	36	1	2	6	18	0	0	15	56
SEARCHLIGHT	160	24	430	2	15	2	11	0	0	18	37	0	0	20	48
SPRING VALLEY	17,112	6	20,975	346	3,408	12	100	80	969	58	2,568	10	131	160	3,768
SUMMERLIN	19,703	5	19,447	314	1,283	18	270	20	976	17	904	6	218	61	2,368
SUNRISE	15,030	9	14,093	780	2,172	16	122	32	1,144	41	1,279	0	0	89	2,545
WEST CHARLESTON	13,373	11	19,995	259	2,481	49	581	69	546	154	822	6	425	278	2,374
WEST LAS VEGAS	5,020	14	18,620	350	3,457	30	267	50	682	97	3,184	3	467	180	4,600
WHITNEY	15,288	8	18,621	407	3,069	31	1,072	74	1,721	45	1,481	3	24	153	4,298
WINDMILL	32,247	3	32,458	820	3,084	11	358	29	984	21	1,410	20	1,103	81	3,855
WINDMILL SERVICE CENTER	688,494		0	3,892	91,378	274	2,921	36	1,473	18	2,367	0	0	328	6,761
2023 MONTHLY TOTAL	951,451		312,545	10,514	130,845	871	11,636	991	19,129	887	22,822	192	7,637	2,941	61,224
FY 23-24 YTD TOTAL	2,835,907		985,847	27,173	315,284	3,041	39,450	2,863	54,841	2,735	74,067	577	18,578	9,216	186,936

ANNUAL MONTHLY COMPARISON

2022 MONTHLY TOTAL	893,260	387,477	8,259	96,889	914	11,108	862	17,530	728	19,630	248	7,844	2,752	56,112
% CHANGE	7%	-19%	27%	35%	-5%	5%	15%	9%	22%	16%	-23%	-3%	7%	9%

ANNUAL YTD COMPARISON

FY 22-23 YTD TOTAL	2,675,357	1,036,667	23,685	276,706	3,101	38,147	2,471	46,719	2,261	66,021	669	20,228	8,502	171,115
% CHANGE	6%	-5%	15%	14%	-2%	3%	16%	17%	21%	12%	-14%	-8%	8%	9%

ANNUAL MONTHLY COMPARISON

2021 MONTHLY TOTAL	746,882	299,376	6,596	90,670									2,158	43,220
% CHANGE	27%	4%	59%	44%									36%	42%
2020 MONTHLY TOTAL	759,336	287,145	6,292	95,723									1,274	20,105
% CHANGE	25%	9%	67%	37%									131%	205%
2019 MONTHLY TOTAL	1,004,381	534,356	9,262	160,534									2,210	57,540
% CHANGE	-5%	-42%	14%	-18%									33%	6%

ANNUAL YTD COMPARISON

FY 21-22 YTD TOTAL	2,305,225	912,296	18,809	261,452									5,872	109,339
% CHANGE	23%	8%	44%	21%									57%	71%
FY 20-21 YTD TOTAL	2,301,833	810,063	18,046	261,238									2,975	46,098
% CHANGE	23%	22%	51%	21%									210%	306%
FY 19-20 YTD TOTAL	3,078,432	1,554,781	25,960	479,440									6,273	165,027
% CHANGE	-8%	-37%	5%	-34%									47%	13%



ITEM VI.A.2.a.

MEMORANDUM

TO: Board of Trustees Through Kelvin Watson, Executive Director

FROM: Betsy Ward, Branding and Marketing Director

DATE: October 31, 2023

SUBJECT: Branding & Marketing Activity Report, November 2023

This memorandum reports on the Branding and Marketing Department's (BAM) activities and project updates for October and analytics compiled from September 1-30, 2023.

Powerful Platforms

Branding & Marketing Department Tools & Resources

The Branding & Marketing team uses multiple marketing tools to communicate with our audiences across a variety of platforms and channels. This 360-degree approach ensures that we reach our customers and stakeholders, no matter how they consume information.

Here is an overview:

OrangeBoy

Another exciting new promotional tool that BAM implemented in the past year, OrangeBoy specializes in analytics-driven software for libraries, which allows us to connect with our cardholders and seamlessly keep the conversation going.

- OrangeBoy's Savannah software generates an automatic series of "Welcome" emails to new cardholders. It also sends a "Don't Miss This" email message about upcoming events to lapsed cardholders. **In just six months, we saw 2,000+ lapsed cardholders return to using our catalog.**
- OrangeBoy's software integrates with U.S. Census data to create highly targeted direct mailings to zip codes anywhere in the Las Vegas valley. For example, we are able to use Census data to select low-income households with children, and send their parents post card mailings about Summer Challenge and Homework Help Tutoring.
- We use ORANGE BOY to send out the Library Highlights eNewsletter twice a month to our 400,000+ cardholders. Our open rate is an impressive range of 30 – 40%, which tells us that our customers look forward to hearing from us.

- Select staff at each branch have received training on OrangBoy's new SMARTY CAT software. SMARTY CAT is enabling BAM to create individual Library Highlights eNewsletters for every branch, targeting cardholders in each of our geographic areas, to create a sense of community. We hope to launch this in early 2024
- Single-subject eBlasts are being sent as needed to promote specific events during weeks that Highlights is not distributed.
- OrangeBoy includes Geofencing as part of our suite of services, targeting customers with mobile ads that pop up on mobile devices when they enter a specific geographic area.

Free To Be Public Education Campaign

It is BAM's privilege to tell the Library District's story, and in 2023, we launched the ultimate marketing tool, the Free To Be branding campaign. The campaign took three years to develop and was researched and designed completely in-house by the BAM team. It was designed in both English and Spanish, and focus group testing produced a 94% approval rating. Branch signage was recently completed, to identify of building as beacon of learning and entertainment in our neighborhoods, from small rural towns like Sandy Valley and Goodsprings, to larger branches such as our Sahara West, East Las Vegas, Centennial Hills, and Mesquite Libraries.

Print Ad Campaigns

We use traditional print advertising to promote large-scale major events and promotions in publications such as Black Image, Asian Journal, Latin Chamber Magazine, Review-Journal, RJ en Español, Las Vegas Weekly, and Desert Companion. The topics include: Free To Be public education campaign; district-wide promotions such as Library Card Sign-Up Month and Library Lovers' Month; themed round-up ads for initiatives like fall festivals and STEAM Month; and Summer Challenge and Winter Reading Challenge.

Radio

We have purchased radio sponsorships with stations including Fiesta 98.1 and Audacy Radio in conjunction with Summer Challenge.

Google AdWords

Google's online advertising platform, in which advertisers bid on popular keywords & search phrases 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. As part of this grant, Google recommended that we work with Non-Profit Megaphone as the Library District's agency of record. They have steer us toward optimum use of our Google grant dollars through recommended selected from Library District and Foundation priority programs, as promoted on TheLibraryDistrict.org.

Media Relations

BAM's PR team communicates with local, national, and library trade media to share our programs, services, and high-profile library announcements. We do this through news releases, the Library Highlights eNewsletter, Public Service Announcements, and distribution of broadcast-quality photos and video. We have educated the media that the

library is a source of wonderful human interest and public service stories, and they often check our website to see what's next.

Partnerships

One of the Library District's most important marketing tools is our promotional partnership with our hometown hockey heroes & Stanley Cup Champions – the Vegas Golden Knights! We like to think we brought them a little extra luck this year with our new, sparkly gold VGK library card and co-branded VGK T-shirts. We are working on some new ideas to capitalize on the team's Stanley Cup win. But the VGK card has always been by far our most popular library card. Even before the Stanley Cup Championship, the new gold library card was generating increased card sign-ups at our Toshiba Plaza pre-game appearances. Year over year sign-ups have increased during those Plaza appearances by 148% with the new card. Our booth at these appearances is also staffed by Library Operations volunteers, who are lightning fast at library card sign-ups! More recent promotional partners include NBA Summer League and the Las Vegas Aces.

Website

TheLibraryDistrict.org continues to be one of our most powerful tools to communicate dynamic and fresh content to the public on a daily basis.

Social Media

The Library District engages with customers, partners, the business community, and other stakeholders on X (formerly Twitter), YouTube, Instagram, Facebook, and LinkedIn. We also use Facebook advertising for targeted campaigns.

Promotional Videos

BAM creates short videos for use on social media and our website to help educate customers about upcoming events and resources, such as the Summerlin Outdoor Fall Festival, Winter Reading Challenge, Vegas Valley Comic Book Festival, Mystic Fair, 3D printing resources, the free CoxWiFi program, and so much more.

Printed Collateral and Signage

The team creates in-branch signage, flyers, and posters, plus exterior branch roadside banners, and Library District truck signage to promote our programs.

Library District Fast Facts Infographic

Housed on the website, the Fast Facts infographic serves as our annual report, providing a comprehensive, yet easy-to-read, snapshot of the Library District's reach and services.

Award Entries

BAM capitalizes on award programs to showcase the Library District staff's dedication and smart, innovative work. In the past two years, BAM has spotlighted the Library District with winning entries in the following programs:

- 2022 ALA Library of the Future
- 2022 RUSA Best Emerging Technology Award
- 2022 Urban Libraries Council Top Innovators Honorable Mention
- 2022 Western Arts Alliance Leadership Award
- 2022 Governor's Points of Light Award
- 2023 ALA Library of the Future
- 2023 ALA Medal of Excellence
- 2023 ULC Top Innovator in Anti-Racism, Digital Equity & Inclusion

West Las Vegas Library Groundbreaking & 50th Anniversary Celebration

BAM is spearheading the planning meetings with all departments for the December 11 West Las Vegas Library Groundbreaking event.

BAM's activity, in collaboration with other departments, includes:

- Design of a Save the Date graphic for email distribution to various stakeholders including the Board of Trustees, Las Vegas City County, Clark County Commission, local elected officials and state representatives, partner organizations, and the news media.
- Design of an invitation, event program, and commemorative gift
- Design and production of display boards, and on-site "Future Home of" signage
- A West Las Vegas Library web page, which will include artist renderings of the new library, history of the branch, and images from the groundbreaking event. With the help of WV Performing Arts Center Coordinator **China Hudson**, the team is researching the history of the branch for the web page.

Free To Be Campaign

BAM continues to showcase the Free To Be educational campaign and integrate it into our marketing and promotional activities, including:

- Dedicated Free To Be creative placements such as:
 - The Library District digital truck float at the Fifth Street School Historic Parade
 - The Boulevard Mall Book Lending Machine wrap and the Sunrise Hospital Book Lending Machine wrap
- Promotional items such as T-shirts, tote bags, water bottles
- The Free To Be tagline is included as part of the new Library District logo
- Dedicated social media posts
- Messaging in media interviews and press materials
- Free To Be paid ads, including:
 - Vegas Golden Knights Yearbook
 - Las Vegas Weekly
 - Desert Companion
 - Facebook ads

Powerful Partnerships

Vegas Golden Knights 2023-2024 Season Partnership

BAM met with members of the VGK marketing and development team on October 17 to discuss current and upcoming initiatives. Chief Marketing Officer **Eric Tosi** introduced us to **Kim Frank**, VGK Foundation President, Community Relations, and Player Initiatives, who will also be working with us to coordinate events for the partnership. They are working on this season's edition of the ever-popular VGK Collectible Player Bookmarks, which we hope to receive from them and get into production in the next two weeks.

Las Vegas Aces Partnership

BAM continues planning with the two-time WNBA World Champions Las Vegas Aces regarding a promotional partnership. More details to come on this exciting new partnership.

ePopUp Library at the Downtown Grand Hotel & Casino

BAM met with representatives of the Downtown Grand and Baker & Taylor to plan for an ePopUp library for customers of the hotel and its employees. Customers will scan a QR code and be taken to an online portal, where they will create an account and gain access to a collection of books through Baker & Taylor's Boundless app. Head of Collections & Bibliographic Services **Rebecca Colbert** will be curating a collection of 100 titles (5 copies of each) that Baker & Taylor will make available to customers via Boundless. Customers can check out the books for seven days.

The program will be promoted to customers on the in-room TVs, hotel bar tabletop signs, and in the Downtown Grand's customer portal, through which they communicate with guests. For the hotel's employees who, as residents, are eligible for library cards, BAM is creating promotional wall art through which employees can apply for an instant eCard and learn about library resources, programs, and services.

Sunrise Hospital Partnership**My First Library**

BAM has worked closely with Community Engagement Director **Matt McNally** and Project Manager **Sherry Walker** on a unique special gift to new mothers in the Sunrise Hospital maternity unit. Production is underway!

Book Lending Machine

BAM continues to work with the Sunrise Hospital marketing team on timing to announce the book vending machine.

Powerful Programs**October Is TeenTober**

BAM created promotional assets that incorporated this year's theme celebrating international horror and folktales, as selected by the TeenTober Planning Committee. New promotional graphics were made for the website, social media, flyers, and in-branch signage to spotlight the annual TeenTober promotion, and a wildly popular and creepy T-shirt design has been the hit of the season (see artwork below.)

BAM worked with youth services manager **Shana Harrington** and Electronic Resources Manager **Suzanne Lafayle** to create a new blog post to highlight this year's events and programs, plus seasonal online resources and bone-chilling staff picks from our collection that were submitted by the website content committee. The blog which, was published on September 28 and ran through October 20, **received 833 unique visitors with an average engagement time of 49 seconds.**

BAM is promoting TeenTober through:

- TheLibraryDistrict.org homepage and audience browse pages
- Library Highlights eNewsletter
- Select print advertising placements
- Weekly organic social media posts
- Media outreach
- The team is also filming and photographing events throughout the month to create visual content for our digital channels and to share with the news media

TeenTober 2023: A Month-Long Spooky Celebration for Teens!

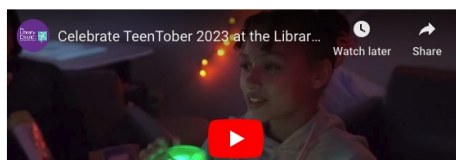
by Ryan September 28, 2023



Our annual **TeenTober** celebration returns with a spooky new theme exploring international horror and folktales. This year's tagline comes from the classic Mexican horror film, "Hasta el Viento Tiene Miedo" ("Even the Wind is Afraid")! Throughout the month of October, teens can have a scary good time learning new skills and discovering how the Library District can help them pursue their passions and achieve their dreams.

We have FREE events and programs planned across [the Library District's 25 unique branches](#), plus bone-chilling reading recommendations from our staff! Check out our lists below ... and did we mention that everything is FREE!? Be sure you're following us on social media to check out the **#13YAReadsofHalloween** starting on October 19, when we will feature a spooky new book each day leading up to Halloween.

Share your TeenTober experiences with us by posting to [Instagram](#), [Twitter](#), or [Facebook](#) and tag us @LVCLD, and use #TeenTober!



Free CoxWiFi Card Program

As the messaging evolved to help remove barriers from community members to obtain this free service from the Library District and Cox, BAM continued promoting the program with the creation of new interior and exterior branch signage and collateral, and inclusion in media talking points.

Media coverage in October included:

Cox coordinated a paid interview opportunity for Executive Director Kelvin Watson and Vice President of Cox Las Vegas Janet Uthman with KTNV Ch. 13's [The Morning Blend](#). (Oct. 19)

[The CW](#) interviewed BAM Digital Content Manager Ryan Simoneau in studio about October events and promotions, including the CoxWiFi card. (Oct. 13)



Summerlin Library Outdoor Fall Festival

The BAM team attended this growing annual event at Summerlin Library and provided:

- Real-time social media posts and photos

- The team also filmed and photographed the event to create visual content for our digital channels and to share with the news media

The PR team sent a [news release](#) to local media and coverage included:

KLAS 8 News Now, [Summerlin Library Outdoor Fall Festival: A Family Friendly Event for All Ages](#) (Oct. 3)

VegasPublicity.com, [Experience the Magic of the Summerlin Library Outdoor Fall Festival](#) (Oct. 2)



Historic West Side School Centennial Parade - September 30

BAM collaborated with General Services on a creative alternative to building a traditional float for West Las Vegas Library's entry into the West Side School Centennial Parade.

The solution was to hire a mobile digital box truck, which can display images and video on three sides. BAM worked with West Las Vegas Branch Manager **Lenika Coleman** to create images that show the evolution of the branch and include artists renderings of the new building. We will also show the Free To Be campaign on the truck as part of the imagery.





Tied to Success October 14

Geared toward teens, the Tied to Success event at the West Las Vegas Library, featured a panel discussion with the Library District's Executive Director **Kelvin Watson**, Clark County Commissioner **William McCurdy**, Sumnu Marketing Founder **Shaundell Newsome**, and City of Las Vegas Sr. Management Analyst **Sean Tory**, who shared their advice on career success and leadership.

Panel members demonstrated tie tying techniques and answered questions from the crowd. Attendees received a new necktie, resources, and a wealth of knowledge. There was also a free raffle, which sent home two lucky winners with new iPads.

BAM supported Executive Director Kelvin Watson's Tied to Success with:

- Inclusion in Library Highlights
- A dedicated eBlast on October 13
- Flyers and posters
- Social media posts leading up to the event
- Real-time social media posts & photos at the event
- Distribution of photos and video to news media.
- A video of the event is being created for the Library District's YouTube page for those who were unable to attend.



Powerful People

Media Coverage Highlights

Library branches across the district held educational viewing parties, crafting events and programs to teach the community about the **October 14 annual solar eclipse**. Media coverage included: [KLAS 8 News Now \(Oct. 5\)](#), [Las Vegas Review-Journal \(Oct. 10\)](#), [Telemundo \(Oct. 12\)](#), and [Fox 5 Las Vegas \(Oct. 13\)](#).

The Library District's participation as donation collection locations for **Women United Suit Drive** was covered by: [Fox 5 Las Vegas \(Oct. 4\)](#), [KLAS 8 News Now \(Oct. 16\)](#), and [KTNV Ch. 13 \(Oct. 17\)](#).

El Mundo covered **Hispanic Heritage Month** events at the Library District with a [news story](#) and an [editorial](#) on October 6, and an additional [story](#) on October 13.

Desert Companion's Fall Culture Guide featured several writeups of Library District events, including: [An Evening with the Phantom at West Charleston Library](#), [Centennial Hills Library Haunted Harvest](#), [Faces of Hip Hop portrait exhibition at Sahara West Library](#), [Feather Shows at Clark County Library](#), [The Wonderful World of Was at Clark](#)

[County Library](#), [Shakespeare's Romeo and Juliet at Windmill Library](#), and [Fiesta Folklorico at East Las Vegas Library](#).

Additional coverage included:

Las Vegas Review-Journal, [A library card that provides access to millions of digital resources is available to anyone \(Oct. 12\)](#)

KLAS 8 News Now (CBS), [The Library District Says East Las Vegas Library is Business as Usual Despite Sinkhole \(Oct. 10\)](#)

KNPR Nevada Public Radio, [Nevada Photo Contest on Display at the Summerlin Library \(Oct. 10\)](#)

Mojave Valley Daily News, [Artistic Creativity Nurtured at Library Class; The Laughlin Library Conducts a Class in Acrylic Painting](#) (Sept. 27)

KTNV Ch. 13 (ABC), [Air Quality Monitoring Program Advances Environmental Justice for Latinos in East Las Vegas; Devices available at select Library District branches](#) (Sept. 26)

Awards & Recognition

BAM nominated Executive Director **Kelvin Watson** for the [2024 City of Las Vegas African American Trailblazer Service Award](#).

BAM shared Executive Director **Kelvin Watson's** honor from the NAACP Las Vegas Chapter on October 21 on social media.



Powerful Platforms

BAM Advertising Campaigns

Print Ads:

Free To Be	Black Image	October	Full Page	\$2,000 per full page ad
	Las Vegas Weekly	19-Oct	Full page	\$3,211.00
	Las Vegas Review Journal	15-Oct	Half Page	\$2,100.00 (\$1050.00 per ad)
	RJ en Espanol	10/18/2023 & 10/25/2023	Half Page	\$1,200.00 (\$600 per ad)
	Desert Companion	October/November	Full Page	\$3,125.00
Fall Lineup and TeenTober	Las Vegas Weekly	10/5/2023; 10/12/2023; 10/19/2023; 10/26/2023	Full Page	\$12,844.00 (\$3,211.00 per ad)
	Desert Companion	October/November	Full Page	\$3,125.00
	Black Image	October	Full Page	\$2,000.00
	Asian Journal	29-Sep	Half Page	\$800.00
Vegas Valley Comic Book Fest, Dia de los Muertos & teenAnime Fest	RJ en Espanol	25-Oct	Half Page	\$600.00
	Asian Journal	20-Oct	Half Page	\$800.00
	Las Vegas Review Journal	10/22/2023 & 10/29/2023	Half Page	\$1,050.00

Library Highlights eNewsletter – OrangeBoy Software Results

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

September 21 Issue: Tied to Success + FREE Adult Learning + Don't Miss Your Chance to Win VGK Tickets!

Topics: Details about the Library District's Tied To Success event led by Executive Director Kelvin Watson at West Las Vegas Library; Library Card Sign-Up Month Giveaway details; Adult Learning Program information; The Library District Fundraiser Night with the Las Vegas Aviators; CSN Open House at East Las Vegas Library; Details about the CoxWiFi Card; upcoming must-see events selected by PVS & YS; and our monthly call-to-action to donate to the Library District Foundation.

- 141,184 unique opens with a 44.3% open rate
- 3,896 unique clicks generated
- Sent to 318,874 unique emails
- 321 unsubscribes

Following the September 21 issue, 8,258 cardholders used OverDrive within seven days of opening the message; 3,573 circulated a physical item; and 1,465 utilized Hoopla.

This email was also sent to Lapsed users (cardholders who had not used their cards in more than 3 months), and we saw a re-engagement of 3,481 Occasionals (users more than 3+ months without use), and 1,828 Inactives, which also included the re-engagement of 459 Bright Future users (Teen cardholders).

September 29 eBlast: Bone-Chilling Fun During TeenTober + Historic Westside Parade Float

Topics: This eBlast was sent to spotlight and promote TeenTober programming at the Library District and promote our participation at the Historic Westside School Centennial Celebration Parade on September 30:

- 139,812 unique opens with a 43.8% percent open rate
- 1,706 unique clicks generated
- Sent to 319,128 unique emails
- 299 unsubscribes

Following the September 29 eBlast, 7,782 cardholders used OverDrive within 7 days of opening the message; 3,113 circulated a physical item; and 1,366 utilized Hoopla.

This email was also sent to Lapsed users (cardholders who had not used their cards in more than 3 months), and we saw re-engagement of 1,702 Occasionals (users more than 3+ months without use), and 739 Inactives, which included the re-engagement of 148 Bright Future users (Teen cardholders).

October 4 Issue: Festive Fall Events + Solar Eclipse Celebrations

Topics: Details about the Library District's fall events including the Summerlin Library Outdoor Fall Festival, Mesquite Library's Glitter & Gold event, the Fall-O-Ween Festival at Enterprise Library, TeenTober Haunted House at Whitney Library, Haunted Harvest at Centennial Hills Library and more; a link to the 2023 TeenTober blog; Free solar eclipse glasses at the Library District; CoxWiFi Card details; Upcoming must-see events selected by PVS & YS; Career & Info Fair details; and our monthly call-to-action to donate to the Library District Foundation.

- 140,621 unique opens with a 44% open rate
- 4,279 unique clicks generated
- Sent to 319,368 unique emails
- 295 unsubscribes

Following the October 4 issue, 8,150 cardholders used OverDrive within seven days of opening the message; 3,496 circulated a physical item; and 1,436 utilized Hoopla.

This email was also sent to Lapsed users (cardholders who had not used their cards in more than 3 months), and we saw a re-engagement of 1,008 Occasionals (cardholders more than 3 months without use), and 545 Inactives, which also included the re-engagement of 127 Bright Future users (Teen cardholders).

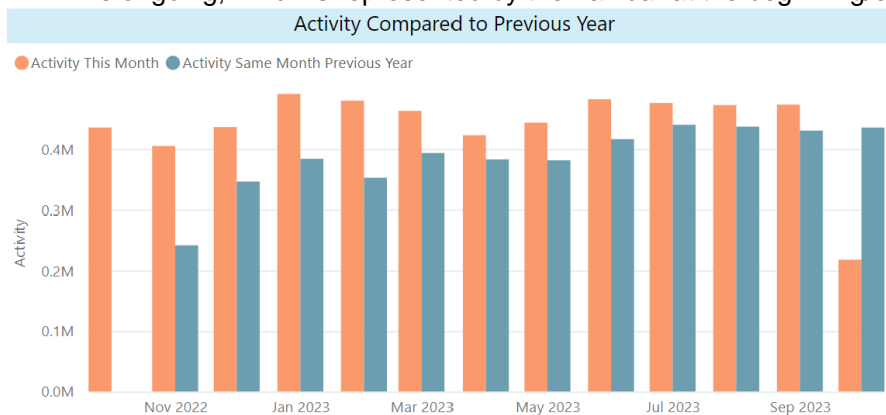
October 19 Issue: Dia De Los Muertos + Comic Book Festival + Behind the Scenes in Las Vegas + Suit Drive

Topics: Details about the Library District's fall events including the Summerlin Library Outdoor Fall Festival, Mesquite Library's Glitter & Gold event, the Fall-O-Ween Festival at Enterprise Library, TeenTober Haunted House at Whitney Library, Haunted Harvest at Centennial Hills Library and more; a link to the 2023 TeenTober blog; Free solar eclipse glasses at the Library District; CoxWiFi Card details; Upcoming must-see events selected by PVS & YS; Career & Info Fair details; and our monthly call-to-action to donate to the Library District Foundation.

Analytics are still being compiled and will be provided in the December Board Report.

OrangeBoy Outreach Campaign Results – September/October:

- The total number of active cardholders increased 2% year-over-year increasing to 258,314.
- The open rate for our email campaigns in October increased +12% year-over-year and is an impressive 42%.
- Total activity at the Library District increased +10% year-over-year in September and generated 473,410 total actions. Please see the activity bar graph below. October data is ongoing, which is represented by the half bar at the beginning/end of the graph.



Google AdWords Grant Update

- Google AdWords is Google's online advertising platform, in which advertisers bid on popular keywords & search phrases for their clickable text-based ads to appear in Google's search results. The Foundation and the Library District have received a grant from Google for up to \$10,000 per month in Google AdWords credits.
- Nonprofit Megaphone is the Library District's agency of record that works with Google to manage our monthly grant and helps us to optimize designated keywords that are selected from Library District and Foundation priorities promoted on TheLibraryDistrict.org.
- These monthly Google Grant campaigns help to increase our overall Google SEO and drive more qualified traffic to our website. When people conduct relevant searches on Google that incorporate our designated keywords, the Google AdWords campaign entices them to click on Library District search results, thereby increasing the opportunity for discovery of our programs and services.
- [View the Google Studio Data Report updates](#) in real-time for all our current Google Grant Google AdWords campaigns.
- Conversation tracking for priority Google AdWords campaigns (September 2023):
- Campaign ads were shown to 13,799 people, which generated 4,280 clicks on our Google Ads, with a strong CTR of **31.02%**. This is a small decrease from the previous month, but this continues to be one of NPM's top-performing accounts as the network average is only 3%, and the Google requirement is 5%. This means that Google is showing our ads to the right people and that the content is relevant and intriguing enough for users to click on our ads.
- 110 people signed up for a Digital eCard library card after clicking on one of our ads.
- Our September ads for "free internet" have been seen 96 times with a CTR of 9.38%.
- Ads to promote Hispanic Heritage Month at the Library District have been seen 278 times with a CTR of 6.12%.
- "Library Near Me" and "Local Library" were the top keyword searches for September. 1,598 people saw an ad for Las Vegas-Clark County Library District" after using one of those two search terms. 590 people ultimately clicked on the ads after viewing it.

Social Media Highlights





Happening TOMORROW! 📢

The Library District invites you to attend their College Success (ALS 101) Open House at the East Las Vegas Library

Don't miss out on this amazing opportunity to take a CSN class that can help with your academic success!

#StudentsFirst #CSNCoyotes



4:00 PM · Oct 13, 2023 · 73 Views



City of Las Vegas Government

6h · 🌐

Get ready for tomorrow's #SolarEclipse by visiting participating Las Vegas-Clark County Library District branches to enjoy FREE:

- learning programs 📖
- pair of glasses to view the eclipse with 🕶️

Learn more: <https://librarydistrict.org/solareclipse>



👍❤️ You and 34 others

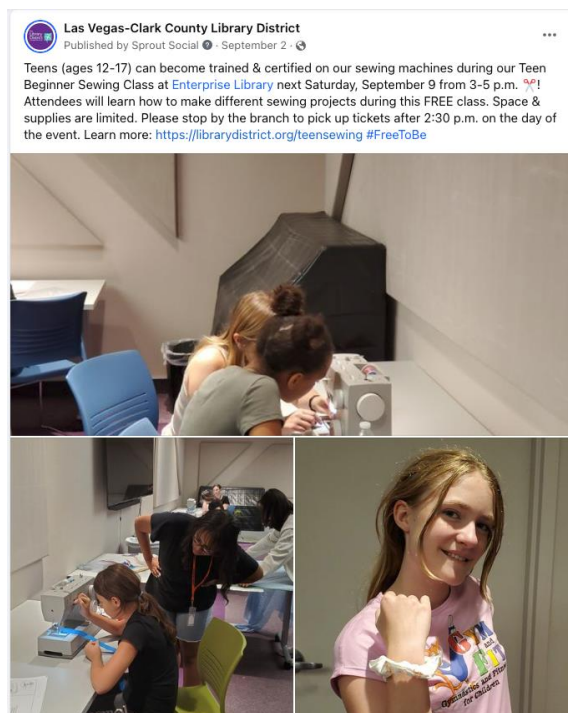
16 comments 11 shares



Top Social Media Posts September 2023

Facebook:

Our top Facebook post for the month helped to promote the Teen Beginner Sewing Class at Enterprise Library. Our sewing classes posts are always very popular and this post generated **7,644 organic impressions, 605 user engagements**, including **31 comments & 21 shares**, which helps to increase the total reach of the post.

**X (Formerly Twitter):**

Our top post for September was a photo of **Lief Hochendoner** Business Energy Services Account Manager at Nevada Energy, who took a tour of Windmill Library with Development & Government Relations Director **JoAnn Prevetti**. This post generated **634 organic impressions, 22 user engagements, and 3 Shares.**

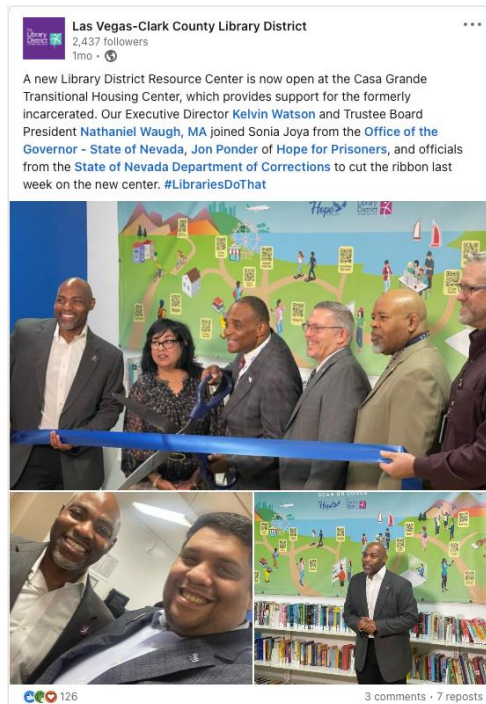


Instagram:

Our most popular post on Instagram for the month was a short video submitted by Centennial Hills Library to help promote their community hydroponics garden. This post generated **1,439 organic impressions & 97 total user engagements**, with **5 comments** by users.

**LinkedIn:**

Our top performing post on LinkedIn was sharing photos from the new Library District Resource opening at the **Casa Grande Transitional Housing Center**. This post generated **1,984 organic impressions**, **207 total user engagements**, plus **3 comments**, **2 shares & 76 link clicks**.



Analytics for Web and Social Media: September 2023 + 30-Day Comparison + Year-Over-Year

Library District Facebook

	Fans	Impressions	Post Engagements	Link Clicks
September 2023 Statistics	16,675	1,124,024	15,977	8,939
% Gain from August	+1%	+676%	+249%	+1,789%
% Gain from September 2022	+12%	+117%	+69%	+136%
% Gain from September 2021	+25%	+7%	+48%	+72%

Notes: We ran a Meta Ad campaign on Facebook and Instagram to help promote Library Card Sign-Up Month. This helped increase all of our key analytics on Facebook month-over-month. We are holding steady on new followers on this platform, as it is becoming harder to rapidly increase new followers month-over-month. We continue to create Facebook Events for select CE/LO programs which help increase the awareness and attendance for these events.

Library District X (Formerly Twitter)

	Followers	User Engagements	Organic Impressions	Link Clicks
September 2023 Statistics	4,412	1,068	84,161	103
% Gain from August	No change	-56%	-18%	-47%
% Gain from September 2022	+5%	-32%	+11%	-23%
% Gain from September 2021	+17%	-61%	-44%	-49%

Notes: All of our key X (formerly Twitter) analytics were down month-over-month and other libraries are also reporting their analytics on this platform are down. As Twitter has rebranded to "X," we are closely monitoring this social media platform to see how our analytics are impacted as more users could opt to not engage on or leave this social media platform due to the changes being made in ownership and to the user experience. We continue to share links to upcoming CE/LO events and priority landing pages on our website, along with sharing local and national resources, spotlighting the Library District's powerful partnerships, as well as timely and diverse staff lists created by the website content committee.

Library District Instagram

	Followers	User Engagement	Impressions	Total Likes	Total Comments
September 2023 Statistics	6,948	2,379	390,997	1,869	129
% Gain from August	+2%	-32%	+213%	-40%	-35%
% Gain from August 2022	+22%	-2%	+355%	-6%	-46%
% Gain from August 2021	+49%	-16%	+165%	-24%	-30%

Notes: With our Library Card Sign-Up Month Meta Ad Campaign on Facebook and Instagram, we increased our Followers and Total Impressions, but were down in User Engagement. The ads themselves drove qualified traffic back to TheLibraryDistrict.org, but the ads did not help our user engagement as people clicked them to enter our giveaway. As users are being shown more content on their feeds (both paid & organic), it will be important to continue to share more branch generated content on this platform as that is driving the most user engagement. BAM continues to utilize the IG Stories feature to promote the weekly priority events & programs happening across the Library District using the designed promotional graphics. BAM also provides monthly social media training classes for branch staff and is actively working with them to create more organic photos and videos to help promote their upcoming events/programs. This content performs better on this social media platform as compared to sharing digital versions of promotional flyers.

Library District LinkedIn

	Followers	Impressions	User Engagement	Post Shares	Link Clicks
September 2023 Statistics	2,413	5,931	525	11	201
% Gain from August	+3%	+44%	-20%	-45%	-14%
% Gain from August 2022	N/A	N/A	N/A	N/A	N/A
% Gain from August 2021	N/A	N/A	N/A	N/A	N/A

Notes: We increased our Total Followers and Impressions, but our User Engagement was down month-over-month. BAM continues to share Library District news and partnership updates, plus the latest job openings provided by HR on this important professional networking channel. As LinkedIn is primarily used for employment and career networking, our monthly analytics on this platform will fluctuate based on the monthly content shared and may not be as robust as our primary social media channels. However, the updates we share on this platform connect with a more targeted audience, including community partners, library industry professionals, Library District employees, and jobseekers.

Virtually Anywhere YouTube Channel

	Channel Subscribers	Total Impressions	Total Channel Watch Time	Average View Duration
September 2023 Statistics	1,573	17,800	91.7 hrs	1 min 9 sec
% Gain from August	+5%	+13%	+49%	-49%
% Gain from September 2022	+29%	+6%	+84%	-7%
% Gain from September 2021	+48%	-30%	+350%	-45%

Notes: We increased our Total Channel Subscribers, Impressions and Channel Watch Time, but were down in Average View Duration. The creation of more virtual programming content and uploading it consistently continues to be critical to our sustained growth on this important social media platform as uploading video content regularly is prioritized by YouTube's algorithm.

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

	Unique Users	Unique Homepage Views	Engaged Sessions	Engaged Sessions Per User	Average Engagement Time
September 2023 Statistics	163,628	122,229	316,446	1.41	2min 26sec
% Gain from August	+7%	+6%	+20%	+1%	-12%
% Gain from September 2022	+62%	-13%	-7%	-52%	-7%
% Gain from September 2021	N/A	N/A	N/A	N/A	N/A

Notes: Our Library Card Sign-Up Month promotion helped to increase our Unique Visitors, Unique Homepage Views, and Engaged Sessions month-over-month, but were down in Average Engagement Time across the website. Universal Google Analytics was officially sunset on July 1, 2023, and we have migrated to the new GA4 (Google Analytics 4) Analytics. Some of Google's reporting terminology has changed and BAM is now reporting on the updated analytics.

Per the new GA4 reporting, the following Google Analytics terminology has changed from our previous Board Reports:

- Unique Visitors will be reported as "Unique Users"
- Unique Homepage Views will be reported as "Unique Views"
- Total User Sessions will be reported as "Engaged Sessions"
- Average User Sessions will be reported as "Engaged Sessions Per User"
- Average Session Duration will be reported as "Average Engagement Time"

**ITEM VI.A.2.b.****MEMORANDUM**

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Matt McNally, Community Engagement Director

DATE: October 31, 2023

SUBJECT: Community Engagement Activity Report, November 2023

This report provides an overview of District-wide Community Engagement division initiatives including adult literacy services, art gallery services, outreach services, project management, programming and venues services, adult services administration, and youth services administration. This report covers a one-month period of staff activity from **September 1, 2023 – September 30, 2023**.

POWERFUL PEOPLE

- Celebrated Hispanic Heritage Month with multiple programs including Fiesta Folklorico, The Sonz, and Cuerddas Latinas.
- Addressed Technical and Production Services department concerns with staff, Human Resources, and Teamsters 14.
- Library District Technical Equipment Coordinator Jerome Eadeh retired after 30 years of library service.
- Hosted public receptions for exhibits by Blanca Roa at West Las Vegas Library, Alina Lindquist at West Charleston Library, and Ronaldo Dizon at East Las Vegas Library.
- Enrolled 17 new High School Equivalency (HSE) students from English as a Second Language (ESL) classes.
- Registered 605 new ESL students for Cycle II classes and welcomed back 105 returning students.
- Established connections with a consortium of educators in Neighborhood Network Council including Vegas PBS, Las Vegas Urban League, Children's Cabinet, CCSD, and the YMCA.
- Met with Mary Regan of Las Vegas Urban League to discuss future partnerships and continued library support for their Family, Friends, and Neighbor (FFN) program.
- Met with Ellen Bordinhao to discuss library outreach and The Library District's ongoing partnership with Cure 4 the Kids.
- Discussed Atomic Museum inclusion in the Library District's museum pass program with Director of Education Matthew Malinowski.
- Met with Southern Nevada Conservatory, Director of Interpretive Services Janis Kadlec, to bring educational programs to libraries.
- Met with Nevada Department of Education WIOA Title II State Director Nancy Olsen to discuss funding, Career Online High School, GED, HSE, and the Adult Learning Program.
- Convened Adult Learning Program supervisors to discuss the advancement of department services.

POWERFUL PLACES

- Contracted In-House Productions to inspect and replace all wire rope lift lines for the Summerlin Theater fly rail rigging system.
- Participated in the opening of the Barrick Museum of Art exhibit *Emotional Show*.
- Held a public reception at Sahara West Library for the exhibits *Stephanie Amon: Faces of Hip Hop*, *Showgirl Legacy Foundation: The Legacy of Glitz and Glam*, and the *Nevada Watercolor Society Fall Show*.
- Engaged Windmill Library customers seeking health education during the *Get Carded for Health* event on Alzheimer's Awareness.
- Secured venue, technicians, and committee chairs to begin program planning of *Summer Challenge 2024*.
- Programs celebrating the 50th anniversary of hip-hop concluded. From February through September, the Library District presented 175 programs to support this initiative.
- Hosted Hispanic Communication Academy at the East Las Vegas Library.

POWERFUL PARTNERSHIPS

- Partnered with the Urban Chamber of Commerce to provide entrepreneur accelerator workshops.
- Presented Nevada Chamber Orchestra's tribute to famous Jewish composers.
- Engaged Legal Aid Center of Southern Nevada to conduct a program addressing legal support for adults with disabilities or autism.
- Attended the Nevada Arts Council State of the Arts meeting at Aliante Library.
- Facilitated a presentation for the Nevada Camera Club at Whitney Library.
- Strategized with College of Southern Nevada to provide routine referral opportunities between Titles I, II, III, and IV at Employ NV hubs.
- Educated parents and caregivers about language and literacy at the CCSD Family Academy.
- Engaged with community members at the Historic West Side School Centennial Parade and Celebration.
- Promoted library-grown hydroponics at the city of Las Vegas *Bioblitz – Parks for Pollinators* event.
- Promoted library card services at the 5th annual *Afrikfest*.
- Educated community members about library health services at the *Aetna Senior Wellness Fair* and the *Treasure Island Wellness Gymboree*.
- Attended a Nevada Association for the Education of Young Children (NevAEYC) meeting to determine future partners in early childhood education.
- Gathered Outreach Services staff to discuss relationship rebuilding with prior early childhood education partners due to staff/organizational turnover.
- Attended the Cristo Rey St. Viator supervisor check-in meeting for updates on the internship program.
- Engaged Pet Partners of Las Vegas Love Dog Adventures to bring interactive animal-assisted therapy initiatives to library branches.
- Arranged book donations to Collaboration Center Foundation for a permanent library serving their clients.
- Met with Tiahra Huerta to discuss the Upstart program. This program gives out free laptops to families in predesignated zip codes that may need access to internet and technology. Devices are specifically for children entering kindergarten in 2024 who do not otherwise have access to such a device.

Community Engagement Report
Page 3

- Promoted Clark County School District's free monthly academic strategy events to support families in partnership with the CCSD Family Engagement Office.
- Collaborated with The Harbor to host a Laughlin Library program for a recently opened nearby location.
- Renewed the Library District's partnership with Classic's Book Club and Reader's Circle Book Club.
- Guided library staff to develop a partnership with Piano Duo for musical experiences through local partners.

POWERFUL PLATFORMS

- Provided Community Engagement New Leader Onboard training to Library District staff.
- Supported Casa Grande Transitional House residents with library cards and education on digital services.
- Demonstrated digital resources for 600+ students at Robert O. Gibson Leadership Academy.
- Assisted Financial Services with the Las Vegas-Clark County Library District Foundation annual audit.
- Discussed adult education diploma services with Gale/Cengage and Smart Horizons vendors.
- Designed a new-parent survey for the My First Library program with Orange Boy.
- Participated in planning and strategy meetings to advance Communico Attend.
- Created presentation materials to collaborate with the NFL and Superbowl, by aligning NFL initiatives to existing Library District programs and partners.
- Attended the Western Arts Alliance conference in Seattle, Washington. Staff met with artists and agents to develop future programs.

HIGHLIGHTED EVENTS

*Steve Oliver
Summerlin*



*Entrepreneur Accelerator Workshop
West Las Vegas*



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Pentgogical Brass Quintet
West Charleston



The Lifespan
Clark County



Damn Tall Buildings
Clark County



The Sonz
Windmill



Stephanie Amon: Faces of Hip Hop
Sahara West



Blanca Roa; DIA DE MUERTOS: A Living Tradition
West Las Vegas



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STEAM Education After School
UNR Extension



Cruerdas Latinas
West Charleston



Ronaldo Dizon: Thoughts on the River Nile
East Las Vegas



Get Carded for Health – Alzheimer’s Awareness
Windmill



Community Engagement Report
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Outreach Event – Bioblitz – Parks for Pollinators
Floyd Lamb Park at Tule Springs



Outreach Event – Historic Westside School Centennial Parade and Celebration
Historic Westside School & surrounding area



Sewing Classes for Teens
Enterprise



Outreach Event – Silver State Equality Gala
Palms Casino & Resort



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Las Vegas - Clark County Library District
Library Operations and Community Engagement
Monthly Statistics
September 2023

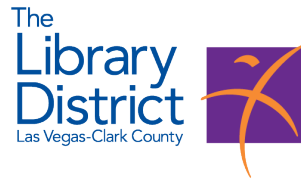
LOCATION	CIRCULATION		GATE COUNT	NEW LIBRARY CARD	PC INTERNET	PROGRAMS									
	Total	Rank				Adult		Youth		General Interest		Rental		Total	
			Total	Total	Total	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance	Programs	Attendance
BLUE DIAMOND	577	19	405	33	40	7	30	8	267	69	1,263	0	0	84	1,560
BUNKERVILLE	182	23	941	2	41	1	1	127	340	0	0	0	0	128	341
CENTENNIAL HILLS	34,532	1	24,964	574	2,101	31	257	46	2,231	9	234	21	317	107	3,039
CLARK COUNTY	14,286	10	30,851	649	5,219	39	2,301	141	1,408	34	1,272	38	2,832	252	7,813
EAST LAS VEGAS	16,259	7	21,445	403	3,467	57	1,619	49	383	61	953	15	440	182	3,395
ENTERPRISE	10,152	12	17,317	353	2,018	27	116	20	531	50	1,187	15	286	112	2,120
GOODSPRINGS	354	22	380	0	40	3	37	8	69	2	10	0	0	13	116
INDIAN SPRINGS	613	18	3,378	3	54	9	63	6	32	29	515	0	0	44	610
LAUGHLIN	3,600	15	3,982	52	729	23	243	15	268	1	50	1	14	40	575
MEADOWS	772	17	2,033	30	193	14	16	11	61	28	583	0	0	53	660
MESQUITE	6,304	13	10,177	105	968	72	783	58	2,019	24	233	3	18	157	3,053
MOAPA TOWN	382	21	699	2	58	1	3	11	149	22	94	0	0	34	246
MOAPA VALLEY	3,141	16	1,768	31	319	5	19	26	479	1	1	0	0	32	499
MOUNT CHARLESTON	0	25	0	0	0	0	0	0	0	0	0	0	0	0	0
RAINBOW	20,807	4	19,710	464	2,368	26	126	41	980	71	2,197	26	572	164	3,875
SAHARA WEST	32,506	2	28,829	641	2,870	105	284	33	1,415	11	160	25	790	174	2,649
SANDY VALLEY	557	20	1,027	2	13	8	36	1	2	6	18	0	0	15	56
SEARCHLIGHT	160	24	430	2	15	2	11	0	0	18	37	0	0	20	48
SPRING VALLEY	17,112	6	20,975	346	3,408	12	100	80	969	58	2,568	10	131	160	3,768
SUMMERLIN	19,703	5	19,447	314	1,283	18	270	20	976	17	904	6	218	61	2,368
SUNRISE	15,030	9	14,093	780	2,172	16	122	32	1,144	41	1,279	0	0	89	2,545
WEST CHARLESTON	13,373	11	19,995	259	2,481	49	581	69	546	154	822	6	425	278	2,374
WEST LAS VEGAS	5,020	14	18,620	350	3,457	30	267	50	682	97	3,184	3	467	180	4,600
WHITNEY	15,288	8	18,621	407	3,069	31	1,072	74	1,721	45	1,481	3	24	153	4,298
WINDMILL	32,247	3	32,458	820	3,084	11	358	29	984	21	1,410	20	1,103	81	3,855
WINDMILL SERVICE CENTER	688,494		0	3,892	91,378	274	2,921	36	1,473	18	2,367	0	0	328	6,761
2023 MONTHLY TOTAL	951,451		312,545	10,514	130,845	871	11,636	991	19,129	887	22,822	192	7,637	2,941	61,224
FY 23-24 YTD TOTAL	2,835,907		985,847	27,173	315,284	3,041	39,450	2,863	54,841	2,735	74,067	577	18,578	9,216	186,936

ANNUAL MONTHLY COMPARISON															
2022 MONTHLY TOTAL	893,260		387,477	8,259	96,889	914	11,108	862	17,530	728	19,630	248	7,844	2,752	56,112
% CHANGE	7%		-19%	27%	35%	-5%	5%	15%	9%	22%	16%	-23%	-3%	7%	9%

ANNUAL YTD COMPARISON															
FY 22-23 YTD TOTAL	2,675,357		1,036,667	23,685	276,706	3,101	38,147	2,471	46,719	2,261	66,021	669	20,228	8,502	171,115
% CHANGE	6%		-5%	15%	14%	-2%	3%	16%	17%	21%	12%	-14%	-8%	8%	9%

ANNUAL MONTHLY COMPARISON															
2021 MONTHLY TOTAL	746,882		299,376	6,596	90,670									2,158	43,220
% CHANGE	27%		4%	59%	44%									36%	42%
2020 MONTHLY TOTAL	759,336		287,145	6,292	95,723									1,274	20,105
% CHANGE	25%		9%	67%	37%									131%	205%
2019 MONTHLY TOTAL	1,004,381		534,356	9,262	160,534									2,210	57,540
% CHANGE	-5%		-42%	14%	-18%									33%	6%

ANNUAL YTD COMPARISON															
FY 21-22 YTD TOTAL	2,305,225		912,296	18,809	261,452									5,872	109,339
% CHANGE	23%		8%	44%	21%									57%	71%
FY 20-21 YTD TOTAL	2,301,833		810,063	18,046	261,238									2,975	46,098
% CHANGE	23%		22%	51%	21%									210%	306%
FY 19-20 YTD TOTAL	3,078,432		1,554,781	25,960	479,440									6,273	165,027
% CHANGE	-8%		-37%	5%	-34%									47%	13%



ITEM VI.A.2.c.

MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: JoAnn Prevetti, MBA - Development

DATE: October 31, 2023

SUBJECT: Development Report – November 2023 (Development Financial Report Attached)

Development Department Powerful Plays in October 2023

September - December to be written - \$1,005,000

Nevada Partners - \$30,000
F1 - \$500,000
Centene Corporation - \$100,000
Walmart - \$125,000 (25 \$5,000 grants)
NAACP - \$250,000

Bookstore Sales – July 1, 2023 – October 31, 2023

Numbers not yet posted

Powerful Platforms/People/Partnerships/Places

End of October/November Meetings

10/3/23 – Tony Gladney – MGM Resorts – Programming/Grant Opportunities
10/10/23 – City of Las Vegas – ARPA funding
10/11/23 – Meeting with JetBlue leadership re: Programming/Grant Opportunities/Summer Challenge
10/12/23 – Vegas Chamber Awards Luncheon – ED Kelvin Watson nominated as Executive of the Year
10/12/23 – San Manuel Grant Workshop
10/12/23 – Nevada Commission on Mentoring Grant Workshop
10/13/23 – SEIU Local 1107 event AG Aaron Ford speaking
10/17/23 – Summerlin Rotary Breakfast
10/17/23 – City of Las Vegas – ARPA funding reporting
10/25/23 – High End – Women's Philanthropy Event
10/19/23 – Mahalia Jaramillo – Senator Rosen's Office – Senate Appropriate Funding
10/19/23 – State of City of Henderson Luncheon – Guest of Ballard/Spahr Law Firm
10/19/23 – Piper Overstreet – Raiders – Programming/Grant Opportunities
10/20/23 – Meyer Lansky III – re: Library collaboration
10/20/23 – Mayor Goodman – West Las Vegas Groundbreaking

10/20/23 – DA Wolfson – West Las Vegas Groundbreaking
10/20/23 – Latin Chamber of Commerce Luncheon – Mayor Goodman
10/23/23 – NV Labor Commissioner Brett Harris; Deputy Commissioner Joe Abughazaleh – Windmill Tour – Library Programming
10/23/23 – Reese Quanstrom – Foundation Website
10/24/23 - SirsiDynix Connections 2023 web conference – Best Library User Experiences
10/24/23 – NAACP – Library programming/grant funding
10/25/23 – Erica Norgaard – SpiegelWorld – Library programming/partnership/grant funding
10/25/23 – Chic Compass Magazine Philanthropy Luncheon Event
10/25/23 – Kendra Scott Jewelry – Store fundraiser for library programming
10/26/23 - Katy Evilsizer – LVGEA – Library Events
10/26/23 – Asian Chamber Luncheon
10/26/23 – Roger and Christy Jones – Vegas Tickets.com – Enterprise program implementation, funded by Mr. and Mrs. Jones.
10/31/23 – Lunch with anonymous donor re: 2nd year funding for Enterprise
11/2/23 – Palms – Employee Event
11/2/23 – Gerri Schroder/Kianna Shelman – Congresswoman Lee's office – '24 appropriation funding
11/3/23 – East Las Vegas and Mesquite QALICB Board Meetings
11/3/23 – Eric Cardona – Senator Rosen's office – federal grant opportunities
11/6/23 – Pastor Marlon – Tour of Windmill
11/8/23 – City of Las Vegas – ARPA funding meeting
11/9/23 – United Way of Southern Nevada Women's luncheon
11/13/23 – Kathleen Frantz – Vegas PBS – Windmill tour/Collaboration
11/14/23 – AFP Philanthropy Conference – Westgate – Las Vegas
11/30/23 – Grant Writing USA Conference – Online
12/1/23 – Grant Writing USA Confere4nce – Day Two – Online

###

December pending meetings

Pilar Harris – F1

###

October 2023 - Development Financial Report

FOUNDATION AWARDED	FOUNDATION PENDING	FOUNDATION DENIED		BOOKSTORE SALES		DISTRICT AWARDED	DISTRICT PENDING	DISTRICT DENIED
7/1/23 – 10/31/23				7/1/23 – 10/31/23		7/1/23 – 10/31/23		
\$111,232.77	\$253,000			Sales pending		\$1,500.00	\$15,335,000	\$0.00

	DISTRICT AWARDED GRANTS 7/1/23 – 8/31/23			DISTRICT	SUBMITTED Pending award notification	GRANTS	DISTRICT	DENIED GRANTS	
RTC	RTC Bus passes for Adult Education Students	\$1,500		Congressman Horsford Appropriations	Capital Project – West Las Vegas Library	\$10,000,000			
				Congresswoman Lee	Capital Project – Rainbow Library	\$5,000,000			
				Southern Stem Network Grant V	STEM Lab - Meadows	5,000			
				ALA	Literacy Kits Mesquite and Sahara West	\$4,000			
				Best Buy	Teen Tech Center	\$10,000			
				OSIT	Stem Lab Centennial Hills	\$49,131			
				LSTA	Continuing Education for Staff (\$1,500 per staff member – awaiting final number)	TBA			
				American Library Association	Thinking Money for Kids (Financial Literacy)	\$10,000			
				Google Ad Grants	Advertising on Google	\$120,000			
	TOTAL DISTRICT GRANTS AWARDED	\$1,500.00		TOTAL	PENDING GRANTS	\$15,335,000	TOTAL	DENIED	\$0.00

	FOUNDATION AWARDED FUNDING 7/1/23 – 10/31/23		FOUNDATION	SUBMITTED Pending award notification	GRANTS	FOUNDATION	DENIED GRANTS	
Anonymous Gaming Donor	Tutoring Funding	\$5,000	Aviators	Support Youth Programs *\$2,500-\$5,000 TBD	\$5,000			
Vegas Tickets	Enterprise Program Funding \$12k per year for 3 years	\$36,000	Intermountain Healthcare	Mobile Phone Program – People experiencing homelessness	\$100,000			
Kurt and Pamela Huffman Foundation	Restricted for Library Programming	\$5,000	Mercado	Latino Community Marketing	\$20,000			
Patricia S. Dent Legacy Charitable Fund	Restricted for Library Programming	\$16,507.37	Chase Bank	Library Programming	\$50,000			
Aviators	Library Districted Program	\$85.00	Cox	Lego Lab	\$5,000			
Rogers Foundation	Appraised Artwork – restricted to be donated to Library Art Gallery	\$21,800	Nevada State Bank	Tutoring	\$20,000			
Rogers Foundation	Estimated monetary value of artwork donated to sell to support library programs	\$5,000	Best Buy Career Pathways	Career Pathways	\$73,000			
Meow Wolf	Summer Reading Challenge Admissions Tickets to Meow Wolf	\$1,000						
Derek Parent	477 appraised library collection books for foundation to sell to support Library District Programs	\$20,830						
	Items Donated	\$48,631.00						
	Awarded Funds	\$62,592.37						
	Total Foundation Funding/Donations Awarded	\$111,222.37	Total Pending		\$253,000	Total Denied	Foundation	\$0.00



ITEM VII.A.2.d.

MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Albert Prendergast, Chief Information Officer

DATE: October 31, 2023

SUBJECT: Information Technology Report, November 2023

This memorandum reports on the Information Technology (IT) division's activities and project updates for the month of October and analytics compiled from the period of September 1 to September 30.

POWERFUL PEOPLE

- IT division staff created the October edition of the *Primary Sources* eNewsletter to keep staff informed about what's happening in Access Services (AS), Collection and Bibliographic Services (CBS), the Distribution Center (DC), and Electronic Resources (ER).
- AS staff provided one virtual training class on Interlibrary Loan (*ILL*) *Overview* to improve the staff's ability to assist customers with the service.
- DC staff provided one in-person *Collection Maintenance: Decision Center and collectionHQ* training class for branch staff to help build responsive library collections for our customers.
- AS staff facilitated the quarterly Circulation Department Heads meeting virtually to discuss, investigate, and resolve District-wide circulation issues and review procedural changes to keep staff updated.
- ER staff facilitated staff training with our vendor, Baker & Taylor, on the newly migrated Boundless platform and with LibraryPass on our Comics Plus online resource to help staff better assist our customers.
- CBS staff provided four job shadowing opportunities for Library Operations staff.
- IT Microcomputer Specialist attended a week-long *KACE* Administration training provided by the vendor to increase the staff's ability to support our information technology assets.
- AS staff hosted a six-day onsite training on our Sierra Library Services Platform, attended by several staff from AS, CBS, IT, and the er City and North Las Vegas library districts.
- CBS staff attended two Employee Recognition Committee meetings and assisted with selecting the physical design of annual awards and DC staff attended one DEIA Committee meeting.

POWERFUL PLACES

- CBS staff added 1,837 titles with 13,790 new items to the collection and withdrew 3,723 items from the library catalog. The withdrawn items will either be resold or discarded. CBS staff also added 18,294 e-books and e-audiobooks and 4,717 new hoopla music records

in 47 different languages to the collection. Additionally, 327 hoopla records were removed from our database.

- DC staff assisted the Laughlin Library with completing a reverse inventory of their adult paperback collection to keep the collection relevant for our customers and continues to weed low-circulating items from their collection at the DC to keep the collection relevant and make room for incoming materials.
- DC staff provided fresh content to the Greater Clark County Branches to keep the collections relevant for customers, sent additional materials to one of our Neighborhood Collections managed by the Centennial Hills Library, and distributed holiday books for the Thanksgiving holiday to the branches. Additionally, branch staff visited the DC to select items for their collections.
- IT department staff continues to work with the Mobile App Implementation Team on the configuration of the various modules. The Team was divided into smaller subgroups to focus the stakeholders on the relevant modules and work continues on the Attend (for events), Schedule (for appointment management), and door access for the Reserve (room reservation) modules. The Broadcast (for digital advertisement) module was completed and is ready for implementation but content for this module is dependent on the completion of the Attend module. Training for the Attend module is tentatively scheduled for November 29 – December 1 with the plan to “go live” with the module shortly thereafter.
- IT department staff continues to work on the next phase of the new DIY 3D Printing Model Project (for the East Las Vegas, Enterprise, Meadows, Summerlin, Sunrise, and Whitney libraries) and the expansions of the All Hands On Tech Project (for the Summerlin, Sunrise, West Charleston, and West Las Vegas libraries) and the Digital Memories Preservation Labs (for the Enterprise, Laughlin, Sunrise, and Summerlin libraries).
- The District received a tentative projected timeline for the fiber construction project for seven of our Greater Clark County branches, previously approved by the Board. Our vendor, Valley Electric Association, estimates that construction will begin in August 2024, with the Blue Diamond and Sandy Valley libraries completed in April 2025; Indian Springs and Goodsprings libraries completed in June 2025; Windmill library completed in December 2025; and the Laughlin, Mount Charleston, and Searchlight libraries completed in June 2026.
- IT division staff continues to assist with the Spring Valley Remodel Project and the subsequent unexpected closure. IT department staff reviewed the power and data configurations and ordered computers for their newly expanded Computer Center. AS staff continues to manage the overdue items for the Mount Charleston Library to allow the community ample time to recover from the recent flooding before needing to worry about returning their library materials.

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, responded to 768 e-mails to the ASK account, and answered 119 phone calls totaling over 12 hours.
- AS staff prepared QuickStart library cards for outreach visits to local schools and other community partners.
- Henderson District Public Library (HDPL) accounted for 1% of our Overdrive circulation with 2,941 items, while our customers checked out 524 items from the HDPL through our Reciprocal Lending Agreement.
- Boulder City and North Las Vegas residents accounted for 8.1% of the District’s OverDrive e-media circulation, with the North Las Vegas Library District accounting for approximately 6.3% and the Boulder City Library District accounting for 1.8%.a

- Instant Digital Cards (IDC), promoted for our partnership with the RTC, generated 4.6% of our OverDrive circulation with 12,362 checkouts, and 621 new IDC user accounts were created.
- The ribbon cutting ceremony for The Library @ the Boulevard Mall was held on May 5. Since the opening, the kiosk has circulated 318 items, an average of 63 items a month, with 83 items in May, 55 items in June, 52 items in July, 71 items in August, and 57 items in September. Many items checked out from other branches are also returned to the kiosk.
- CBS staff continues to order materials to support Axis 360 (now Boundless) as more Clark County School District schools opt-in to the Community Share Program.
- CBS staff added 66 new titles with 174 items to the collection for the North Las Vegas Library District and 237 new unique items to the collection for the Boulder City Library District
- ILL staff received 462 requests from our customers to borrow materials from other library systems and received 551 requests from other libraries to borrow our items, and there were 63 new ILL users.
- District staff continues to collaborate with Cox Communications on the CoxWiFi Program to help close the digital divide by expanding internet access to qualified customers. The program was modified to remove the library card requirement to increase adoption and AS staff worked with the Boulder City and North Las Vegas library districts to add them as distribution locations. IT staff continues to provide daily checkout statistics for our regularly scheduled meetings with Cox. To date, over 7,000 accounts have been checked out.
- ER staff completed an outreach visit to Foothills High School for CCSD's Teacher Day to present our online resources, events, and programs to teachers.
- CBS staff continues to work on the e-Popup Library project for our partnership with the Downtown Grand Hotel. A list of titles was prepared for purchase and we continue to work with the vendor and Branding and Marketing staff to develop promotional ideas. State Collection Development Grant funds will be used for the initial materials purchase.
- IT department staff sent text messages alerting customers that the Cell Phone Lending Program was closing. Service on the first order of 382 cell phones ended on October 20 and service on the final order of 38 cell phones will end on December 28.

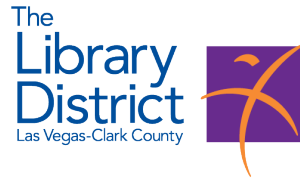
POWERFUL PLATFORMS

- IT department staff concluded the successful testing of a new wireless solution at the Enterprise Library as a potential replacement for our existing system. Based on this successful testing, we intend to expand the project District-wide.
- The District's telecommunication contract will expire in March 2024. IT department staff worked with our consultant to complete the RFP to solicit bids for these services and expects to bring the new contract(s) to the Board for approval early next year. Additionally, the District will apply for E-Rate funding for the new wireless solution to cover approximately 85% of the cost of the new system.
- There have been several high-profile local cybersecurity incidents in the news lately, including the MGM Resorts, Caesar's Entertainment, and the Clark County School District. The IT department continues to work diligently to protect the District's technology assets:
 - IT department staff continuously scans for vulnerabilities and meets monthly to review and mitigate the findings.
 - All District staff completed our annual IT Cybersecurity Training in August.
 - IT department staff completed the District's annual Payment Card Industry compliance certification in June.
 - IT department staff completed a third-party external penetration test in May and remediated all of the findings.

- IT department staff completed several branch supplemental budget requests by deploying eight staff laptops to six different branches.
- IT department staff reviewed and approved the designs of the replacement end-of-life sorters for the Sunrise, Summerlin, and Windmill libraries, and the equipment was ordered.

Of the \$2,587,000 approved by the Board of Trustees in the IT department's Capital Projects Fund for FY24, \$942,368.83 was expended:

- Replacement end-of-life laptops - \$18,951
- Replacement end-of-life tote lifters - \$106,600
- 3D printer furniture - \$23,310.74
- 3D printers - \$23,434.23
- 3D repair parts and accessories - \$2,124.85
- 3D printing laptops - \$13,662.90
- Replacement end-of-life web application firewall - \$266,775.77
- Replacement end-of-life sorters - \$473,066.81
- Digital Memories Preservation Lab - \$12,542.57
- All Hands On Tech - \$1,899.96



ITEM VI.A.3.a.

MEMORANDUM

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Floresto Cabras, Chief Financial Officer

DATE: October 31, 2023

SUBJECT: Financial Services Report, November 2023

This memorandum summarizes the Financial Services Department's activities and project updates for the month of October 2023 and analytics compiled from the period of October 1 through October 31, 2023.

Powerful People

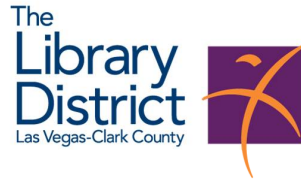
Administration

- Updated the District's cash flow analysis
- **Floresto Cabras** visited the West Las Vegas Library Site with Community Development Entities - Accion Opportunity Fund and Raza Development Fund
- **Floresto Cabras** attended the Hip Hop Committee Meeting
- **Floresto Cabras** attended the Cristo Rey St. Viator College Preparatory High School Supervisor Check-in Meeting, as part of the Library District's Corporate Work Study Program
- **Floresto Cabras** attended the Vegas Chamber's Award Event
- **Floresto Cabras, Martha Ford, and Jill Myers** attended a Sage Software Demonstration to review possible alternatives to the current financial and purchasing reporting system
- **Financial Services Staff** attended the Circulation Department Heads Meeting
- **Financial Services Staff** performed Cash & Daily Cash Report Observation at the Windmill Branch (Internal Controls)
- **Martha Ford and Jill Myers** attended PERS Training
- **Lynn Wing** attended purchase order training sessions with Library Operations and Adult Services Staff
- **Louann Sammons** attended the Employee Recognition Committee Meeting
- **Louann Sammons** created and updated vendor and customer accounts for accounts payable and accounts receivable in the Microsoft Serenic Navigator system
- **Louann Sammons** prepared and followed up on Agreements for Services for performances scheduled for District-wide events
- **Louann Sammons** prepared weekly bank deposits
- Prepared monthly Budget Status Reports

Accounting

- Coded and verified all transactions (\$2.8M for the month of October)
- Developed policies and procedures related to cash handling and internal controls
- Developed policies related to internal risk assessment

- Performed cash flow analysis
- Performed all payroll related duties, including PERS report
- Performed all accounts payable duties
- Performed all accounts receivable duties, including collections for overdue accounts
- Prepared year-to-date detail transaction reports for each location/department
- Reviewed and reconciled outstanding invoices
- Reconciled daily cash reports received from branches to bank deposits
- Provided detailed budget status for staff as requested
- Prepared and scanned monthly journal voucher entries
- Reconciled monthly bank statements
- Prepared and mailed Programming and Venues Services and Financial Services invoices
- Processed refunds for cancelled Room Reservations
- Reviewed e-fines and customer 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



MEMORANDUM

TO: Board of Trustees Through Kelvin Watson, Executive Director

FROM: Floresto Cabias, Chief Financial Officer

DATE: October 31, 2023

SUBJECT: Financial Services Report, November 2023

Enclosed are the budget status reports for October 2023. General fund revenues show 26% of budgeted revenues collected.

Property Tax Revenues

As compared to October 2022, the District collected 12% more in property taxes. Property taxes are assessed on a fiscal year basis beginning on July 1.

Consolidated Sales Tax Revenues (CTX)

The CTX shows 8% collected so far this fiscal year, which does not include the CTX revenues expected to be received by the District at the end of October 2023. The CTX that will be received in October represents collections for the month of August 2023. The State of Nevada distributes CTX collections two months after the month of collection.

The most recent CTX received by the District on September 30, 2023, represents CTX from the month of July 2023, which is the first CTX collection for FY 2024. The \$2.5M collected is 15% higher than the amount collected for the same period last fiscal year. So far in FY 2024, consumer spending continues to be resilient during a period of relatively high inflation. Consumer demand for travel remained strong since the reopening of the economy. Southern Nevada benefits from its hospitality industry.

The District continues to face economic headwinds that may adversely affect revenue collections going forward, but concerns about a deep recession have not materialized so far. See the charts below showing historical CTX trends.

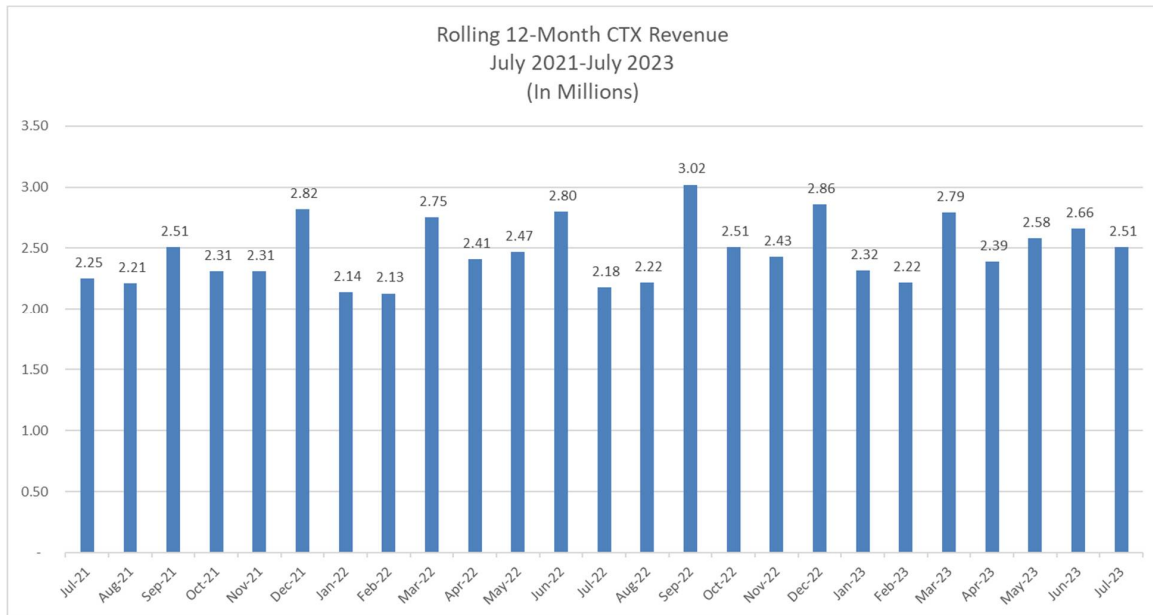
Expenditures

The General Fund has spent 24% of the allocated budget for FY 2024. 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 2024, staff expects to maintain an ending fund balance for FY 2024 that is at least 20% of budgeted expenditures, while also transferring \$16M 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 2024 vs. FY 2023			
	FY23	FY24	% Change Over FY23
July	2,179,847.95	2,512,443.86	15.26%
August	2,215,102.72		
September	3,019,768.40		
October	2,505,890.22		
November	2,434,986.56		
December	2,859,714.44		
January	2,319,602.49		
February	2,218,222.45		
March	2,788,228.89		
April	2,389,406.31		
May	2,578,879.06		
June	2,661,784.24		
TOTAL	30,171,433.73	2,512,443.86	

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

Financial Services Report
Page5

General Fund - 100

From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Tax Revenue	21,868,244.67	61,629,920.00	39,761,675.33	64.52%
Intergovernmental Revenue	2,612,700.87	31,443,860.00	28,831,159.13	91.69%
Charges for Services	224,455.30	1,000,000.00	775,544.70	77.55%
Miscellaneous	359,420.96	1,060,000.00	700,579.04	66.09%
Total Revenues	25,064,821.80	95,133,780.00	70,068,958.20	73.65%
Expenditures				
Salaries	8,507,010.32	38,647,658.00	30,140,647.68	77.99%
Benefits	3,757,139.33	17,451,171.00	13,694,031.67	78.47%
Supplies & Services	4,907,502.30	18,703,971.00	13,796,468.70	73.76%
Capital Outlay	3,800,152.60	13,100,000.00	9,299,847.40	70.99%
Total Expenditures	20,971,804.55	87,902,800.00	66,930,995.45	76.14%
Excess (Deficit) of Revenues over (under) Expenditures	4,093,017.25	7,230,980.00	-	-

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

Financial Services Report
Page6

General Fund - 100
From 07/01/2023 Through 10/16/2023

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
110	Administration - Executive	185,766.31	856,213.00	670,446.69	78.30%
120	Administration - Library Operations	384,796.21	2,080,156.00	1,695,359.79	81.50%
200	Financial Services	409,233.91	2,151,493.00	1,742,259.09	80.98%
215	Community Outreach	134,196.37	751,492.00	617,295.63	82.14%
216	Youth Services	141,128.16	626,538.00	485,409.84	77.47%
217	Adult Services	49,433.75	452,163.00	402,729.25	89.07%
220	Development	131,245.79	764,417.00	633,171.21	82.83%
240	General Services	3,237,950.09	12,212,958.00	8,975,007.91	73.49%
250	Human Resources	730,314.20	3,039,736.00	2,309,421.80	75.97%
251	HR-Work Insurance	228,844.53	1,501,744.00	1,272,899.47	84.76%
260	Information Technology	1,509,236.03	4,876,342.00	3,367,105.97	69.05%
270	Literacy Services	135,950.93	2,105,386.00	1,969,435.07	93.54%
280	Branding and Marketing	641,443.90	3,242,024.00	2,600,580.10	80.21%
290	Access Services	350,627.88	1,485,038.00	1,134,410.12	76.39%
310	Collection and Bibliographic Services	4,420,667.78	15,540,578.00	11,119,910.22	71.55%
320	Gallery Services	52,245.71	224,445.00	172,199.29	76.72%
330	Programming and Venues Services	835,539.19	3,629,127.00	2,793,587.81	76.98%
340	Community Engagement	120,869.12	745,461.00	624,591.88	83.79%
400	Library Operations	7,272,314.69	31,617,489.00	24,345,174.31	77.00%
Total		20,971,804.55	87,902,800.00	66,930,995.45	76.14%

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

Financial Services Report
Page7

General Fund - 100
Library Operations - Dept 400
From 07/01/2023 Through 10/16/2023

		YTD Actual	Budget	YTD Variance	Percent Budget Remaining
100	Blue Diamond	37,361.33	155,745.00	118,383.67	76.01%
110	Bunkerville	35,129.69	140,898.00	105,768.31	75.07%
120	Clark County Library	711,772.54	3,029,255.00	2,317,482.46	76.50%
130	Enterprise Library	351,144.09	1,719,983.00	1,368,838.91	79.58%
140	Goodsprings	24,829.44	99,926.00	75,096.56	75.15%
160	Indian Springs	35,088.17	183,824.00	148,735.83	80.91%
180	Laughlin	182,760.71	795,301.00	612,540.29	77.02%
190	Mesquite	282,749.94	1,347,002.00	1,064,252.06	79.01%
200	Moapa Town	31,318.96	143,048.00	111,729.04	78.11%
210	Moapa Valley	91,060.24	377,164.00	286,103.76	75.86%
220	Mount Charleston	30,698.59	123,744.00	93,045.41	75.19%
230	Rainbow Library	508,465.65	2,083,003.00	1,574,537.35	75.59%
240	Sahara West Library	660,007.10	2,809,692.00	2,149,684.90	76.51%
250	Sandy Valley	36,629.46	146,564.00	109,934.54	75.01%
260	Searchlight	31,328.36	127,251.00	95,922.64	75.38%
270	Spring Valley Library	417,004.81	1,981,743.00	1,564,738.19	78.96%
280	Summerlin Library	382,467.43	1,632,199.00	1,249,731.57	76.57%
290	Sunrise Library	407,255.40	1,709,642.00	1,302,386.60	76.18%
300	West Charleston Library	470,188.96	1,977,411.00	1,507,222.04	76.22%
310	West Las Vegas Library	445,125.18	1,893,563.00	1,448,437.82	76.49%
320	Whitney Library	413,368.42	1,753,818.00	1,340,449.58	76.43%
360	Meadows Library	38,643.54	171,485.00	132,841.46	77.47%
370	Centennial Hills	507,324.37	2,156,434.00	1,649,109.63	76.47%
380	Windmill Library	508,217.21	2,164,055.00	1,655,837.79	76.52%
390	East Las Vegas Library	520,950.76	2,270,824.00	1,749,873.24	77.06%
605	City Misdemeanant	109,574.33	203,063.00	93,488.67	46.04%
610	Clark County Detention Dept.	1,850.01	420,852.00	419,001.99	99.56%
Total		7,272,314.69	31,617,489.00	24,345,174.31	77.00%

Regular Board of Trustees Meeting- November 9, 2023 - Item VI. Library Reports

Las Vegas-Clark County Library District
Summary Budget Comparison
By GL AccountFinancial Services Report
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General Fund - 100

From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	6,862,634.85	29,690,787.00	22,828,152.15	76.89%
51200 Salaries - Part Time	1,340,837.97	7,610,310.00	6,269,472.03	82.38%
51300 Overtime Pay	10,884.15	63,250.00	52,365.85	82.79%
51400 Call Back Pay	3,300.61	12,091.00	8,790.39	72.70%
51500 Standby Pay	15,075.29	56,317.00	41,241.71	73.23%
51600 Longevity Pay	72,776.96	264,903.00	192,126.04	72.53%
51700 Separation Pay	201,500.49	450,000.00	248,499.51	55.22%
51800 Leave Buyout	-	500,000.00	500,000.00	100.00%
55100 Employees Retirement	2,264,624.12	10,272,409.00	8,007,784.88	77.95%
55200 Group Insurance	1,294,724.99	5,781,560.00	4,486,835.01	77.61%
55300 Workers' Comp. Payments	1,886.95	271,544.00	269,657.05	99.31%
55400 Medicare Coverage Expense	195,903.27	975,658.00	779,754.73	79.92%
55500 Unemployment Insurance	-	150,000.00	150,000.00	100.00%
61100 Office Supplies	140,470.95	559,680.00	419,209.05	74.90%
61110 Operating Supplies	139,084.67	814,090.00	675,005.33	82.92%
61120 Software & User Licenses	53,973.64	504,052.00	450,078.36	89.29%
61130 Software Maintenance	781,242.31	1,257,000.00	475,757.69	37.85%
61200 Book Materials & Supplies	26,967.93	110,000.00	83,032.07	75.48%
61205 Interlibrary Loan	293.15	4,500.00	4,206.85	93.49%
61210 Small Equipment	33,098.33	396,500.00	363,401.67	91.65%
61400 Equipment Repair & Maint.	217,471.95	771,856.00	554,384.05	71.82%
61410 Contracted Services	1,579,482.08	7,094,016.00	5,514,533.92	77.74%
61420 Building Repair & Maint.	67,432.54	400,000.00	332,567.46	83.14%
61500 Rental Expenses	17,546.05	69,566.00	52,019.95	74.78%
61600 Telephone	174,804.07	690,000.00	515,195.93	74.67%
61700 Utilities	564,295.33	2,035,910.00	1,471,614.67	72.28%
61800 Insurance & Bonds	418,577.21	438,954.00	20,376.79	4.64%
61900 Professional Services	201,128.31	864,000.00	662,871.69	76.72%
61910 Legal Services	43,492.50	364,500.00	321,007.50	88.07%
62200 Collection Agencies	15,754.50	100,000.00	84,245.50	84.25%
62300 Board Compensation	1,160.00	10,000.00	8,840.00	88.40%
62500 Postage	50,787.34	316,500.00	265,712.66	83.95%
62510 Advertising	146,240.45	336,700.00	190,459.55	56.57%
62600 Community Events	1,855.60	83,250.00	81,394.40	97.77%
62610 Staff Day	-	30,000.00	30,000.00	100.00%
62620 Recruitment	3,416.61	20,000.00	16,583.39	82.92%
62700 Education & Training	65,438.08	225,000.00	159,561.92	70.92%
62800 Travel & Transportation	32,270.43	271,500.00	239,229.57	88.11%
62900 Printing & Reproduction	89,548.72	365,250.00	275,701.28	75.48%
63000 Dues & Subscriptions	4,848.99	53,110.00	48,261.01	90.87%
65000 Miscellaneous Expenses	673.18	35,800.00	35,126.82	98.12%
65100 Bank Charges	7,297.38	50,000.00	42,702.62	85.41%
67000 Rental Expenses to QALICBs	28,850.00	432,237.00	403,387.00	93.33%
81700 Library Books	3,800,152.60	13,100,000.00	9,299,847.40	70.99%
Total	20,971,804.55	87,902,800.00	66,930,995.45	76.14%

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

Financial Services Report
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Grant Fund - 220

From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Intergovernmental Revenue	306,887.83	20,000,000.00	19,693,112.17	98.47%
Total Revenues	306,887.83	20,000,000.00	19,693,112.17	98.47%
Expenditures				
Salaries	166,608.41	1,300,000.00	1,133,391.59	87.18%
Benefits	45,198.99	700,000.00	654,801.01	93.54%
Supplies & Services	36,288.70	10,000,000.00	9,963,711.30	99.64%
Capital Outlay	1,015.21	8,000,000.00	7,998,984.79	99.99%
Total Expenditures	249,111.31	20,000,000.00	19,750,888.69	98.75%
Excess (Deficit) of Revenues over (under) Expenditures	57,776.52	-	-	-

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

Financial Services Report
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Grant Fund - 220
From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	72,710.74	1,000,000.00	927,289.26	92.73%
51200 Salaries - Part Time	93,502.47	300,000.00	206,497.53	68.83%
51300 Overtime Pay	7.06	-	-	-
51600 Longevity Pay	388.14	-	-	-
55100 Employees Retirement	24,503.39	423,698.21	399,194.82	94.22%
55200 Group Insurance	12,712.10	154,947.38	142,235.28	91.80%
55400 Medicare Coverage Expense	7,983.50	121,354.41	113,370.91	93.42%
61100 Office Supplies	5,882.79	511,200.00	505,317.21	98.85%
61110 Operating Supplies	1,665.27	-	-	-
61120 Software & User Licenses	-	1,056,000.00	1,056,000.00	100.00%
61210 Small Equipment	28,161.00	2,017,500.00	1,989,339.00	98.60%
61410 Contracted Services	1,600.00	2,018,900.00	2,017,300.00	99.92%
62700 Education & Training	-	1,011,400.00	1,011,400.00	100.00%
62800 Travel & Transportation	333.79	1,004,000.00	1,003,666.21	99.97%
63000 Dues & Subscriptions	-	500,250.00	500,250.00	100.00%
65000 Miscellaneous Expenses	-	1,880,750.00	1,880,750.00	100.00%
81600 Capital Equipment - Major	-	7,947,500.00	7,947,500.00	100.00%
81700 Library Books	1,015.21	52,500.00	51,484.79	98.07%
Total	249,111.31	20,000,000.00	19,750,888.69	98.75%

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

Gift Fund - 230

From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	141,800.85	10,000,000.00	9,858,199.15	98.58%
Total Revenues	141,800.85	10,000,000.00	9,858,199.15	98.58%
Expenditures				
Salaries	-	200,000.00	200,000.00	100.00%
Supplies & Services	60,959.56	6,000,000.00	5,939,040.44	98.98%
Capital Outlay	-	3,800,000.00	3,800,000.00	100.00%
Total Expenditures	60,959.56	10,000,000.00	9,939,040.44	99.39%
Excess (Deficit) of Revenues over (under) Expenditures	80,841.29	-	-	-

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

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Gift Fund - 230**From 07/01/2023 Through 10/16/2023**

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
51100 Salaries - Full Time	-	200,000.00	200,000.00	100.00%
61100 Office Supplies	307.45	50,000.00	49,692.55	99.39%
61110 Operating Supplies	22,704.02	50,000.00	27,295.98	54.59%
61200 Book Materials & Supplies	23,509.30	-	-	-
61210 Small Equipment	1,230.54	100,000.00	98,769.46	98.77%
61410 Contracted Services	-	2,200,000.00	2,200,000.00	100.00%
61500 Rental Expenses	-	330,000.00	330,000.00	100.00%
61900 Professional Services	225.00	3,000,000.00	2,999,775.00	99.99%
62500 Postage	3.00	-	-	-
62600 Community Events	6,754.30	50,000.00	43,245.70	86.49%
62800 Travel & Transportation	-	50,000.00	50,000.00	100.00%
65000 Miscellaneous Expenses	6,225.95	170,000.00	163,774.05	96.34%
81600 Capital Equipment - Major	-	2,800,000.00	2,800,000.00	100.00%
81700 Library Books	-	1,000,000.00	1,000,000.00	100.00%
Total	60,959.56	10,000,000.00	9,939,040.44	99.39%

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

Capital Projects Fund - 510
From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	170,484.49	150,000.00	-	-
Total Revenues	170,484.49	150,000.00	-	-
Expenditures				
Supplies & Services	809,428.32	7,256,000.00	6,446,571.68	88.84%
Capital Outlay	76,645.85	27,022,000.00	26,945,354.15	99.72%
Total Expenditures	886,074.17	34,278,000.00	33,391,925.83	97.42%
Excess (Deficit) of Revenues over (under) Expenditures	(715,589.68)	(34,128,000.00)	-	-

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

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Capital Projects Fund - 510
From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	YTD Variance	Percent Budget Remaining
61110 Operating Supplies	29,537.74	800,000.00	770,462.26	96.31%
61120 Software & User Licenses	14,307.00	900,000.00	885,693.00	98.41%
61130 Software Maintenance	-	240,000.00	240,000.00	100.00%
61210 Small Equipment	84,972.87	1,200,000.00	1,115,027.13	92.92%
61400 Equipment Repair & Maint.	3,926.00	700,000.00	696,074.00	99.44%
61410 Contracted Services	6,500.00	200,000.00	193,500.00	96.75%
61420 Building Repair & Maint.	313,760.76	1,100,000.00	786,239.24	71.48%
61500 Rental Expenses	1,591.99	-	-	-
61800 Insurance & Bonds	3,729.00	256,000.00	252,271.00	98.54%
61900 Professional Services	329,974.66	1,560,000.00	1,230,025.34	78.85%
61910 Legal Services	-	60,000.00	60,000.00	100.00%
65000 Miscellaneous Expenses	-	200,000.00	200,000.00	100.00%
65100 Bank Charges	21,128.30	40,000.00	18,871.70	47.18%
81500 Capital Improvements	22,129.00	20,022,000.00	19,999,871.00	99.89%
81600 Capital Equipment - Major	54,516.85	7,000,000.00	6,945,483.15	99.22%
Total	886,074.17	34,278,000.00	33,391,925.83	97.42%

Las Vegas-Clark County Library District

Financial Services Report
Page15**Project 2050 - Furniture Replacement**
From 07/01/2023 through 10/16/2023**510**
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	9,527.38	125,000.00	115,472.62	92%
Total Expenditures		9,527.38	125,000.00	115,472.62	92%

Las Vegas-Clark County Library District

Financial Services Report
Page16**Project 2200 - Financial Services Projects**
From 07/01/2023 through 10/16/2023**510**
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	849.00	170,000.00	169,151.00	100%
61800	Insurance & Bonds	3,729.00	15,000.00	11,271.00	75%
61900	Professional Services	1,400.00	-	-	-
65100	Bank Charges	21,128.30	40,000.00	18,871.70	47%
81600	Capital Equipment - Major	-	80,000.00	80,000.00	100%
Total Expenditures		27,106.30	305,000.00	277,893.70	91%

Las Vegas-Clark County Library District

Financial Services Report
Page17**Project 4010 - Tech Replacements & Upgrades**
From 07/01/2023 through 10/16/2023**510**
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61110	Operating Supplies	26,311.84	100,000.00	73,688.16	74%
61120	Software & User Licenses	14,307.00	200,000.00	200,000.00	100%
61130	Software Maintenance	-	300,000.00	300,000.00	100%
61210	Small Equipment	56,868.60	700,000.00	643,131.40	92%
61400	Equipment Repair & Maint.	3,926.00	500,000.00	496,074.00	99%
61410	Contracted Services	-	200,000.00	200,000.00	100%
81600	Capital Equipment - Major	-	587,000.00	587,000.00	100%
Total Expenditures		101,413.44	2,587,000.00	2,499,893.56	97%

Las Vegas-Clark County Library District

Financial Services Report
Page18**Project 5010 - Bldg Repair & Maintenance**
From 07/01/2023 through 10/16/2023**510**
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61110	Operating Supplies	2,605.00	200,000.00	197,395.00	99%
61120	Software & User Licenses	-	200,000.00	200,000.00	100%
61130	Software Maintenance	-	200,000.00	200,000.00	100%
61210	Small Equipment	2,932.00	300,000.00	297,068.00	99%
61400	Equipment Repair & Maint.	-	300,000.00	300,000.00	100%
61410	Contracted Services	-	400,000.00	400,000.00	100%
61420	Building Repair & Maint.	298,940.76	900,000.00	601,059.24	67%
61900	Professional Services	15,179.20	900,000.00	884,820.80	98%
81500	Capital Improvements	-	600,000.00	600,000.00	100%
81600	Capital Equipment - Major	-	205,000.00	205,000.00	100%
Total Expenditures		319,656.96	4,205,000.00	3,885,343.04	92%

Las Vegas-Clark County Library District

Financial Services Report
Page19**Project 5015 - Construction Projects**
From 07/01/2023 through 10/16/2023**510**
Capital Projects Fund

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
45200 Interest Earnings	170,484.49	150,000.00	-	-
Total Revenues	170,484.49	150,000.00	-	-
Expenditures				
61110 Operating Supplies	620.90	-	-	-
61420 Building Repair & Maint.	14,820.00	-	-	-
61900 Professional Services	313,395.46	-	-	-
81500 Capital Improvements	-	25,000,000.00	25,000,000.00	100%
81600 Capital Equipment - Major	14,060.00	-	-	-
Total Expenditures	342,896.36	25,000,000.00	24,657,103.64	99%

Las Vegas-Clark County Library District

Financial Services Report
Page20**Project 5020 - PVS Projects**
From 07/01/2023 through 10/16/2023**510**
Capital Projects Fund

		YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures					
61210	Small Equipment	14,795.89	406,000.00	391,204.11	96%
61410	Contracted Services	6,500.00	-	-	-
61500	Rental Expenses	1,591.99	-	-	-
81500	Capital Improvements	22,129.00	100,000.00	77,871.00	78%
81600	Capital Equipment - Major	40,456.85	400,000.00	359,543.15	90%
Total Expenditures		85,473.73	906,000.00	820,526.27	91%

Las Vegas-Clark County Library District

Financial Services Report
Page21**Project 7010 - Library Materials**
From 07/01/2023 through 10/16/2023**510**
Capital Projects Fund

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Expenditures				
81700 Library Materials	-	1,000,000.00	1,000,000.00	100%
Total Expenditures	-	1,000,000.00	1,000,000.00	100%

Las Vegas-Clark County Library District

Financial Services Report
Page22**Project 9010 - Vehicle Purchase and Replacement**
From 07/01/2023 through 10/16/2023**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

Financial Services Report
Page23

Debt Service Fund - 610
From 07/01/2023 Through 10/16/2023

	YTD Actual	Budget	Dollar Budget Amount Remaining	Percent Budget Remaining
Revenues				
Miscellaneous	-	10,000.00	10,000.00	100.00%
Total Revenues	-	10,000.00	10,000.00	100.00%
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	-	-	-	-

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

Financial Services Report
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Debt Service Fund - 610
From 07/01/2023 Through 10/16/2023

		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

Financial Services Report
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General Fund - 100**Administration - Executive - 110****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	90,966.15	379,543.00	288,576.85
Total Salaries		90,966.15	379,543.00	288,576.85
Benefits				
55100	Employees Retirement	25,670.58	127,147.00	101,476.42
55200	Group Insurance	7,504.64	43,270.00	35,765.36
55400	Medicare Coverage Expense	1,309.09	5,503.00	4,193.91
Total Benefits		34,484.31	175,920.00	141,435.69
Supplies & Services				
61100	Office Supplies	-	3,500.00	3,500.00
61110	Operating Supplies	392.28	2,000.00	1,607.72
61120	Software & User Licenses	-	45,000.00	45,000.00
61210	Small Equipment	-	10,000.00	10,000.00
61900	Professional Services	32,090.26	75,000.00	42,909.74
61910	Legal Services	21,552.50	75,000.00	53,447.50
62300	Board Compensation	1,040.00	10,000.00	8,960.00
62600	Community Events	600.00	15,000.00	14,400.00
62700	Education & Training	878.00	5,000.00	4,122.00
62800	Travel & Transportation***	-	25,000.00	25,000.00
62900	Printing & Reproduction	-	250.00	250.00
63000	Dues & Subscriptions	3,344.00	30,000.00	26,656.00
65000	Miscellaneous Expenses	418.81	5,000.00	4,581.19
Total Supplies & Services		60,315.85	300,750.00	240,434.15
Total Administration - Executive-110		185,766.31	856,213.00	670,446.69

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

Las Vegas-Clark County Library District
Department Expenditures

Financial Services Report
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General Fund - 100**Administration - Library Operations - 120**

From 07/01/2023 through 10/16/2023

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	234,521.92	1,111,647.00	877,125.08
51200	Salaries - Part Time	17,391.01	91,632.00	74,240.99
51600	Longevity Pay	1,794.18	6,877.00	5,082.82
Total Salaries		253,707.11	1,210,156.00	956,448.89
Benefits				
55100	Employees Retirement	80,881.92	395,921.00	315,039.08
55200	Group Insurance	32,135.03	140,377.00	108,241.97
55400	Medicare Coverage Expense	3,595.90	19,302.00	15,706.10
Total Benefits		116,612.85	555,600.00	438,987.15
Supplies & Services				
61100	Office Supplies	446.58	1,000.00	553.42
61110	Operating Supplies	2,457.38	50,000.00	47,542.62
61120	Software & User Licenses	-	15,000.00	15,000.00
61130	Software Maintenance	-	5,000.00	5,000.00
61210	Small Equipment	7,315.60	154,000.00	146,684.40
61410	Contracted Services	425.00	47,900.00	47,475.00
61500	Rental Expenses	-	2,500.00	2,500.00
62700	Education & Training	1,500.00	7,500.00	6,000.00
62800	Travel & Transportation	2,331.69	30,000.00	27,668.31
63000	Dues & Subscriptions	-	1,500.00	1,500.00
Total Supplies & Services		14,476.25	314,400.00	299,923.75
Total Administration - Library Operations-120		384,796.21	2,080,156.00	1,695,359.79

Las Vegas-Clark County Library District
Department Expenditures

Financial Services Report
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General Fund - 100**Financial Services - 200****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	114,157.12	626,970.00	512,812.88
51200	Salaries - Part Time	5,814.90	30,000.00	24,185.10
51300	Overtime Pay	127.97	-	-
51600	Longevity Pay	500.01	1,900.00	1,399.99
Total Salaries		120,600.00	658,870.00	538,270.00
Benefits				
55100	Employees Retirement	37,473.43	220,722.00	183,248.57
55200	Group Insurance	16,862.66	94,880.00	78,017.34
55400	Medicare Coverage Expense	2,070.29	9,554.00	7,483.71
Total Benefits		56,406.38	325,156.00	268,749.62
Supplies & Services				
61100	Office Supplies	391.48	-	-
61110	Operating Supplies	1,051.30	6,000.00	4,948.70
61130	Software Maintenance	-	50,000.00	50,000.00
61400	Equipment Repair & Maint.	17,971.19	76,030.00	58,058.81
61410	Contracted Services	47,941.03	225,000.00	177,058.97
61600	Telephone	40.11	-	-
61900	Professional Services	58,276.00	100,000.00	41,724.00
61910	Legal Services	-	2,500.00	2,500.00
62200	Collection Agencies	15,754.50	100,000.00	84,245.50
62300	Board Compensation	120.00	-	-
62500	Postage	50,787.34	85,000.00	34,212.66
62510	Advertising	2,690.45	16,700.00	14,009.55
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	51.75	3,000.00	2,948.25
63000	Dues & Subscriptions	1,005.00	6,000.00	4,995.00
65000	Miscellaneous Expenses	-	10,000.00	10,000.00
65100	Bank Charges	7,297.38	50,000.00	42,702.62
67000	Rental Expenses to QALICBs	28,850.00	432,237.00	403,387.00
Total Supplies & Services		232,227.53	1,167,467.00	935,239.47
Total Financial Services-200		409,233.91	2,151,493.00	1,742,259.09

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General Fund - 100**Community Outreach - 215****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	88,015.52	390,947.00	302,931.48
51200	Salaries - Part Time	-	75,206.00	75,206.00
51300	Overtime Pay	110.34	-	-
51600	Longevity Pay	733.26	5,107.00	4,373.74
Total Salaries		88,859.12	471,260.00	382,400.88
Benefits				
55100	Employees Retirement	27,132.70	132,678.00	105,545.30
55200	Group Insurance	15,884.36	99,058.00	83,173.64
55400	Medicare Coverage Expense	1,256.97	11,496.00	10,239.03
Total Benefits		44,274.03	243,232.00	198,957.97
Supplies & Services				
61100	Office Supplies	11.79	-	-
61110	Operating Supplies	687.54	17,000.00	16,312.46
61120	Software & User Licenses	-	1,500.00	1,500.00
62600	Community Events	26.82	1,000.00	973.18
62700	Education & Training	-	2,000.00	2,000.00
62800	Travel & Transportation	307.49	5,000.00	4,692.51
62900	Printing & Reproduction	-	10,000.00	10,000.00
63000	Dues & Subscriptions	-	500.00	500.00
65000	Miscellaneous Expenses	29.58	-	-
Total Supplies & Services		1,063.22	37,000.00	35,936.78
Total Community Outreach-215		134,196.37	751,492.00	617,295.63

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General Fund - 100**Youth Services - 216****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	43,028.62	232,877.00	189,848.38
51600	Longevity Pay	509.85	1,939.00	1,429.15
Total Salaries		43,538.47	234,816.00	191,277.53
Benefits				
55100	Employees Retirement	14,197.11	78,664.00	64,466.89
55200	Group Insurance	4,212.12	30,503.00	26,290.88
55400	Medicare Coverage Expense	614.06	3,405.00	2,790.94
Total Benefits		19,023.29	112,572.00	93,548.71
Supplies & Services				
61110	Operating Supplies	12,270.18	124,900.00	112,629.82
61120	Software & User Licenses	4,000.00	6,000.00	2,000.00
61210	Small Equipment	848.72	17,250.00	16,401.28
61410	Contracted Services	61,447.50	125,250.00	63,802.50
61500	Rental Expenses	-	1,250.00	1,250.00
62700	Education & Training	-	1,500.00	1,500.00
62800	Travel & Transportation	-	3,000.00	3,000.00
Total Supplies & Services		78,566.40	279,150.00	200,583.60
Total Youth Services-216		141,128.16	626,538.00	485,409.84

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General Fund - 100**Adult Services - 217****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	26,766.15	165,588.00	138,821.85
51600	Longevity Pay	569.94	2,180.00	1,610.06
Total Salaries		27,336.09	167,768.00	140,431.91
Benefits				
55100	Employees Retirement	8,700.76	56,202.00	47,501.24
55200	Group Insurance	2,124.52	22,335.00	20,210.48
55400	Medicare Coverage Expense	374.20	2,433.00	2,058.80
Total Benefits		11,199.48	80,970.00	69,770.52
Supplies & Services				
61100	Office Supplies	142.90	-	-
61110	Operating Supplies	692.63	73,375.00	72,682.37
61120	Software & User Licenses	-	500.00	500.00
61210	Small Equipment	950.42	15,250.00	14,299.58
61410	Contracted Services	9,050.00	107,300.00	98,250.00
62700	Education & Training	-	2,000.00	2,000.00
62800	Travel & Transportation	62.23	5,000.00	4,937.77
Total Supplies & Services		10,898.18	203,425.00	192,526.82
Total Adult Services-217		49,433.75	452,163.00	402,729.25

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General Fund - 100**Development - 220****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	80,957.40	409,237.00	328,279.60
51600	Longevity Pay	687.18	2,649.00	1,961.82
Total Salaries		81,644.58	411,886.00	330,241.42
Benefits				
55100	Employees Retirement	26,634.68	137,982.00	111,347.32
55200	Group Insurance	16,201.70	71,077.00	54,875.30
55400	Medicare Coverage Expense	1,153.94	5,972.00	4,818.06
Total Benefits		43,990.32	215,031.00	171,040.68
Supplies & Services				
61110	Operating Supplies	342.04	2,500.00	2,157.96
61410	Contracted Services	1,200.00	28,000.00	26,800.00
61900	Professional Services	90.00	37,500.00	37,410.00
61910	Legal Services	-	2,000.00	2,000.00
62500	Postage	-	1,500.00	1,500.00
62510	Advertising	2,500.00	25,000.00	22,500.00
62600	Community Events	1,228.78	10,000.00	8,771.22
62700	Education & Training	-	1,000.00	1,000.00
62800	Travel & Transportation	235.28	25,000.00	24,764.72
63000	Dues & Subscriptions	-	5,000.00	5,000.00
65000	Miscellaneous Expenses	14.79	-	-
Total Supplies & Services		5,610.89	137,500.00	131,889.11
Total Development and Planning-220		131,245.79	764,417.00	633,171.21

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General Fund - 100**General Services - 240****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	468,444.66	1,970,197.00	1,501,752.34
51200	Salaries - Part Time	14,328.80	78,163.00	63,834.20
51300	Overtime Pay	2,678.64	5,750.00	3,071.36
51400	Call Back Pay	3,119.90	12,091.00	8,971.10
51500	Standby Pay	15,075.29	56,317.00	41,241.71
51600	Longevity Pay	1,667.73	6,371.00	4,703.27
Total Salaries		505,315.02	2,128,889.00	1,623,573.98
Benefits				
55100	Employees Retirement	157,699.27	685,067.00	527,367.73
55200	Group Insurance	116,229.78	453,107.00	336,877.22
55300	Workers' Comp. Payments	1,071.17	-	-
55400	Medicare Coverage Expense	7,979.08	35,632.00	27,652.92
Total Benefits		282,979.30	1,173,806.00	890,826.70
Supplies & Services				
61100	Office Supplies	3,476.05	15,000.00	11,523.95
61110	Operating Supplies	93,279.00	380,000.00	286,721.00
61130	Software Maintenance	22,120.15	75,000.00	52,879.85
61210	Small Equipment	5,393.26	40,000.00	34,606.74
61400	Equipment Repair & Maint.	11,697.49	65,000.00	53,302.51
61410	Contracted Services	1,260,282.15	5,396,399.00	4,136,116.85
61420	Building Repair & Maint.	67,432.54	400,000.00	332,567.46
61500	Rental Expenses	2,902.59	17,500.00	14,597.41
61700	Utilities	564,295.33	2,035,910.00	1,471,614.67
61800	Insurance & Bonds	418,577.21	438,954.00	20,376.79
61900	Professional Services	-	15,000.00	15,000.00
61910	Legal Services	-	10,000.00	10,000.00
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	-	1,000.00	1,000.00
62900	Printing & Reproduction	-	500.00	500.00
63000	Dues & Subscriptions	-	1,000.00	1,000.00
65000	Miscellaneous Expenses	200.00	14,000.00	13,800.00
Total Supplies & Services		2,449,655.77	8,910,263.00	6,460,607.23
Total General Services/Facilities-240		3,237,950.09	12,212,958.00	8,975,007.91

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General Fund - 100**Human Resources - 250****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	226,497.86	1,073,764.00	847,266.14
51300	Overtime Pay	46.94	-	-
Total Salaries		226,544.80	1,073,764.00	847,219.20
Benefits				
55100	Employees Retirement	73,906.09	359,711.00	285,804.91
55200	Group Insurance	44,505.27	200,984.00	156,478.73
55300	Workers' Comp. Payments	636.00	-	-
55400	Medicare Coverage Expense	3,965.42	15,570.00	11,604.58
55500	Unemployment Insurance	-	75,000.00	75,000.00
Total Benefits		123,012.78	651,265.00	528,252.22
Supplies & Services				
61110	Operating Supplies	1,319.57	15,015.00	13,695.43
61130	Software Maintenance	239,904.66	260,000.00	20,095.34
61400	Equipment Repair & Maint.	-	250.00	250.00
61410	Contracted Services	12,091.07	77,192.00	65,100.93
61900	Professional Services	44,382.81	420,000.00	375,617.19
61910	Legal Services	21,940.00	265,000.00	243,060.00
62510	Advertising	-	20,000.00	20,000.00
62600	Community Events	-	2,250.00	2,250.00
62610	Staff Day	-	30,000.00	30,000.00
62620	Recruitment	3,416.61	20,000.00	16,583.39
62700	Education & Training	41,209.85	150,000.00	108,790.15
62800	Travel & Transportation	16,142.06	50,000.00	33,857.94
63000	Dues & Subscriptions	349.99	5,000.00	4,650.01
Total Supplies & Services		380,756.62	1,314,707.00	933,950.38
Total Human Resources-250		730,314.20	3,039,736.00	2,309,421.80

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General Fund - 100**HR-Work Insurance - 251****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51700	Separation Pay	201,500.49	450,000.00	248,499.51
51800	Leave Buyout	-	500,000.00	500,000.00
Total Salaries		201,500.49	950,000.00	748,499.51
Benefits				
55200	Group Insurance	27,344.04	205,200.00	177,855.96
55300	Workers' Comp. Payments	-	271,544.00	271,544.00
55500	Unemployment Insurance	-	75,000.00	75,000.00
Total Benefits		27,344.04	551,744.00	524,399.96
Total HR-Work Insurance-251		228,844.53	1,501,744.00	1,272,899.47

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General Fund - 100**Information Technology - 260****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	443,966.87	1,742,485.00	1,298,518.13
51300	Overtime Pay	5,505.04	28,750.00	23,244.96
51400	Call Back Pay	180.71	-	-
51600	Longevity Pay	2,736.36	10,445.00	7,708.64
Total Salaries		452,388.98	1,781,680.00	1,329,291.02
Benefits				
55100	Employees Retirement	144,346.67	587,232.00	442,885.33
55200	Group Insurance	70,815.41	267,713.00	196,897.59
55400	Medicare Coverage Expense	6,383.13	25,417.00	19,033.87
Total Benefits		221,545.21	880,362.00	658,816.79
Supplies & Services				
61100	Office Supplies	26.98	-	-
61110	Operating Supplies	10,763.64	25,000.00	14,236.36
61120	Software & User Licenses	900.00	30,000.00	29,100.00
61130	Software Maintenance	427,476.46	757,000.00	329,523.54
61210	Small Equipment	9,830.98	35,000.00	25,169.02
61400	Equipment Repair & Maint.	183,865.68	607,000.00	423,134.32
61410	Contracted Services	1,902.36	35,000.00	33,097.64
61600	Telephone	174,763.96	690,000.00	515,236.04
62700	Education & Training	21,835.25	25,000.00	3,164.75
62800	Travel & Transportation	3,926.53	10,000.00	6,073.47
65000	Miscellaneous Expenses	10.00	300.00	290.00
Total Supplies & Services		835,301.84	2,214,300.00	1,378,998.16
Total Information Technology-260		1,509,236.03	4,876,342.00	3,367,105.97

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General Fund - 100**Literacy Services - 270****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	41,148.13	619,812.00	578,663.87
51200	Salaries - Part Time	44,020.36	1,026,667.00	982,646.64
51600	Longevity Pay	-	1,453.00	1,453.00
Total Salaries		85,168.49	1,647,932.00	1,562,763.51
Benefits				
55100	Employees Retirement	14,223.96	215,397.00	201,173.04
55200	Group Insurance	4,706.29	95,680.00	90,973.71
55400	Medicare Coverage Expense	3,831.55	86,202.00	82,370.45
Total Benefits		22,761.80	397,279.00	374,517.20
Supplies & Services				
61100	Office Supplies	88.96	2,000.00	1,911.04
61110	Operating Supplies	-	10,000.00	10,000.00
61410	Contracted Services	27,815.75	37,175.00	9,359.25
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	115.93	6,000.00	5,884.07
Total Supplies & Services		28,020.64	60,175.00	32,154.36
Total Literacy Department-270		135,950.93	2,105,386.00	1,969,435.07

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General Fund - 100**Branding and Marketing - 280****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	202,827.04	957,022.00	754,194.96
51300	Overtime Pay	28.12	-	-
51600	Longevity Pay	474.99	1,800.00	1,325.01
Total Salaries		203,330.15	958,822.00	755,491.85
Benefits				
55100	Employees Retirement	63,552.11	321,205.00	257,652.89
55200	Group Insurance	28,263.31	130,766.00	102,502.69
55400	Medicare Coverage Expense	2,895.94	13,903.00	11,007.06
Total Benefits		94,711.36	465,874.00	371,162.64
Supplies & Services				
61100	Office Supplies	203.33	-	-
61110	Operating Supplies	3,308.16	26,800.00	23,491.84
61120	Software & User Licenses	48,427.00	334,052.00	285,625.00
61210	Small Equipment	-	10,000.00	10,000.00
61400	Equipment Repair & Maint.	3,070.32	15,576.00	12,505.68
61410	Contracted Services	57,692.50	470,700.00	413,007.50
61500	Rental Expenses	-	700.00	700.00
61910	Legal Services	-	10,000.00	10,000.00
62500	Postage	-	230,000.00	230,000.00
62510	Advertising	141,050.00	300,000.00	158,950.00
62600	Community Events	-	50,000.00	50,000.00
62800	Travel & Transportation	102.36	18,000.00	17,897.64
62900	Printing & Reproduction	89,548.72	350,000.00	260,451.28
65000	Miscellaneous Expenses	-	1,500.00	1,500.00
Total Supplies & Services		343,402.39	1,817,328.00	1,473,925.61
Total Branding and Marketing-280		641,443.90	3,242,024.00	2,600,580.10

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General Fund - 100**Access Services - 290****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	145,766.61	734,966.00	589,199.39
51200	Salaries - Part Time	29,292.39	118,957.00	89,664.61
51300	Overtime Pay	-	5,750.00	5,750.00
51600	Longevity Pay	2,368.26	9,048.00	6,679.74
Total Salaries		177,427.26	868,721.00	691,293.74
Benefits				
55100	Employees Retirement	54,911.26	275,912.00	221,000.74
55200	Group Insurance	19,217.19	108,842.00	89,624.81
55400	Medicare Coverage Expense	3,063.74	14,953.00	11,889.26
Total Benefits		77,192.19	399,707.00	322,514.81
Supplies & Services				
61100	Office Supplies	-	2,500.00	2,500.00
61110	Operating Supplies	3,595.64	35,000.00	31,404.36
61130	Software Maintenance	91,741.04	160,000.00	68,258.96
61205	Interlibrary Loan	293.15	1,500.00	1,206.85
61210	Small Equipment	-	7,500.00	7,500.00
62700	Education & Training	-	5,000.00	5,000.00
62800	Travel & Transportation	228.60	5,000.00	4,771.40
63000	Dues & Subscriptions	150.00	110.00	-
Total Supplies & Services		96,008.43	216,610.00	120,601.57
Total Access Services Department-290		350,627.88	1,485,038.00	1,134,410.12

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General Fund - 100**Collection and Bibliographic Services - 310****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	330,713.48	1,286,678.00	955,964.52
51200	Salaries - Part Time	6,637.03	51,582.00	44,944.97
51300	Overtime Pay	16.87	-	-
51600	Longevity Pay	7,527.45	28,910.00	21,382.55
Total Salaries		344,894.83	1,367,170.00	1,022,275.17
Benefits				
55100	Employees Retirement	108,168.73	449,449.00	341,280.27
55200	Group Insurance	69,752.14	292,552.00	222,799.86
55400	Medicare Coverage Expense	5,202.86	21,407.00	16,204.14
Total Benefits		183,123.73	763,408.00	580,284.27
Supplies & Services				
61110	Operating Supplies	-	1,000.00	1,000.00
61120	Software & User Licenses	-	35,000.00	35,000.00
61200	Book Materials & Supplies	26,967.93	110,000.00	83,032.07
61210	Small Equipment	-	5,000.00	5,000.00
61900	Professional Services	65,505.11	154,000.00	88,494.89
62800	Travel & Transportation	23.58	5,000.00	4,976.42
81700	Library Books	3,800,152.60	13,100,000.00	9,299,847.40
Total Supplies & Services		3,892,649.22	13,410,000.00	9,517,350.78
Total Collection and Bibliographic Services-310		4,420,667.78	15,540,578.00	11,119,910.22

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General Fund - 100**Gallery Services - 320**

From 07/01/2023 through 10/16/2023

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	33,221.08	133,389.00	100,167.92
Total Salaries		33,221.08	133,389.00	100,167.92
Benefits				
55100	Employees Retirement	10,845.23	44,685.00	33,839.77
55200	Group Insurance	7,468.56	28,937.00	21,468.44
55400	Medicare Coverage Expense	472.32	1,934.00	1,461.68
Total Benefits		18,786.11	75,556.00	56,769.89
Supplies & Services				
61110	Operating Supplies	154.02	8,500.00	8,345.98
61120	Software & User Licenses	-	2,000.00	2,000.00
62800	Travel & Transportation	84.50	3,500.00	3,415.50
62900	Printing & Reproduction	-	1,500.00	1,500.00
Total Supplies & Services		238.52	15,500.00	15,261.48
Total Gallery Services-320		52,245.71	224,445.00	172,199.29

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General Fund - 100**Programming and Venues Services - 330****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	410,080.22	1,682,396.00	1,272,315.78
51200	Salaries - Part Time	84,407.78	335,091.00	250,683.22
51300	Overtime Pay	2,176.19	23,000.00	20,823.81
51600	Longevity Pay	7,623.00	15,562.00	7,939.00
Total Salaries		504,287.19	2,056,049.00	1,551,761.81
Benefits				
55100	Employees Retirement	140,690.27	603,779.00	463,088.73
55200	Group Insurance	69,563.59	324,415.00	254,851.41
55400	Medicare Coverage Expense	11,814.16	43,784.00	31,969.84
Total Benefits		222,068.02	971,978.00	749,909.98
Supplies & Services				
61100	Office Supplies	28.52	-	-
61110	Operating Supplies	9,472.43	27,000.00	17,527.57
61120	Software & User Licenses	646.64	12,000.00	11,353.36
61210	Small Equipment	8,759.35	67,500.00	58,740.65
61400	Equipment Repair & Maint.	867.27	8,000.00	7,132.73
61410	Contracted Services	78,634.72	431,600.00	352,965.28
61500	Rental Expenses	8,175.38	30,000.00	21,824.62
62700	Education & Training	-	7,000.00	7,000.00
62800	Travel & Transportation	2,599.67	16,000.00	13,400.33
63000	Dues & Subscriptions	-	2,000.00	2,000.00
Total Supplies & Services		109,183.98	601,100.00	491,916.02
Total Programming and Venues Department-330		835,539.19	3,629,127.00	2,793,587.81

Las Vegas-Clark County Library District
Department Expenditures

Financial Services Report
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General Fund - 100**Community Engagement - 340**

From 07/01/2023 through 10/16/2023

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	66,263.73	373,574.00	307,310.27
Total Salaries		66,263.73	373,574.00	307,310.27
Benefits				
55100	Employees Retirement	21,630.12	125,147.00	103,516.88
55200	Group Insurance	10,815.87	49,323.00	38,507.13
55400	Medicare Coverage Expense	947.18	5,417.00	4,469.82
Total Benefits		33,393.17	179,887.00	146,493.83
Supplies & Services				
61110	Operating Supplies	-	10,000.00	10,000.00
61120	Software & User Licenses	-	23,000.00	23,000.00
61210	Small Equipment	-	35,000.00	35,000.00
61410	Contracted Services	21,000.00	100,000.00	79,000.00
62600	Community Events	-	5,000.00	5,000.00
62700	Education & Training	-	4,000.00	4,000.00
62800	Travel & Transportation	212.22	10,000.00	9,787.78
62900	Printing & Reproduction	-	3,000.00	3,000.00
63000	Dues & Subscriptions	-	2,000.00	2,000.00
Total Supplies & Services		21,212.22	192,000.00	170,787.78
Total Community Engagement-340		120,869.12	745,461.00	624,591.88

Las Vegas-Clark County Library District
Department Expenditures

Financial Services Report
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General Fund - 100**Library Operations - 400****From 07/01/2023 through 10/16/2023**

		YTD Actual	FY2024 Budget	Balance Remaining
Salaries				
51100	Salaries - Full Time	3,815,292.29	15,769,695.00	11,954,402.71
51200	Salaries - Part Time	1,138,850.06	5,833,012.00	4,694,161.94
51300	Overtime Pay	289.68	-	-
51600	Longevity Pay	45,584.75	170,662.00	125,077.25
Total Salaries		5,000,016.78	21,773,369.00	16,773,352.22
Benefits				
55100	Employees Retirement	1,253,959.23	5,455,509.00	4,201,549.77
55200	Group Insurance	731,118.51	3,122,541.00	2,391,422.49
55300	Workers' Comp. Payments	179.78	-	-
55400	Medicare Coverage Expense	138,973.44	653,774.00	514,800.56
Total Benefits		2,124,230.96	9,231,824.00	7,107,593.04
Supplies & Services				
61100	Office Supplies	134,953.22	535,680.00	400,726.78
61205	Interlibrary Loan	-	3,000.00	3,000.00
61500	Rental Expenses	6,468.08	17,616.00	11,147.92
62700	Education & Training	14.98	-	-
62800	Travel & Transportation	6,630.67	51,000.00	44,369.33
65000	Miscellaneous Expenses	-	5,000.00	5,000.00
Total Supplies & Services		148,066.95	612,296.00	464,229.05
Total Library Operations-400		7,272,314.69	31,617,489.00	24,345,174.31

Regular Board of Trustees Meeting- November 9, 2023 - Item VI. Library Reports

Las Vegas - Clark County Library District
Check/Voucher RegisterFinancial Services Report
Page44General Fund - 100
From 09/16/2023 through 10/16/2023

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
18713	9/18/2023	10129	Fun Express LLC	Order PUR022597	1,743.27
18714	9/18/2023	10144	CFRA	Outlook 11/11/2023-11/10/2024	220.00
18715	9/18/2023	10147	CompuNet, Inc.	Ren. for all Infoblox solutions, End: 12/14/24	35,331.80
18716	9/18/2023	10179	Safe and Secure Alarms and Video	WC: FY 24 - Burglar Alarm Monitoring	54.00
18717	9/18/2023	10184	City of Mesquite Athletics & Leisure Services Dept	MLCL: FY 24 - Landscape Maintenance	800.00
18718	9/18/2023	10228	Sterling Volunteers	Svcs 8.01.23-8.31.23	711.00
18719	9/18/2023	10231	Janet Mikealson-Lenox	KOK balloon artists and face painter	1,150.00
18720	9/18/2023	10466	Saba Software (Canada), Inc.	Order PUR023378	18,865.41
18721	9/18/2023	10536	Ivan Aguirre	DJ & MC Performance at Public Reception	125.00
18722	9/18/2023	10686	NLS Grounds Management LLC	Various: FY 24 - Landscape Maintenance	21,796.18
18723	9/18/2023	11055	Bryant Rogers	F&A Mtg 9/7/23	80.00
18724	9/18/2023	11137	Vital Records Control	Monthly Maintenance Fee August 2023	146.16
18725	9/18/2023	11601	Vintage King Audio	Order PUR023109	1,036.00
18726	9/18/2023	11652	Nathaniel Paul Waugh	F&A Mtg 9/7/23	80.00
18727	9/18/2023	11703	Kathleen Hagen Turner Whiteley	F&A Mtg 9/7/23	80.00
18728	9/18/2023	1180	Baron Pest Solutions, Inc.	LA: FY 24 - Pest Control	47.00
18729	9/18/2023	11895	OrangeBoy, Inc.	Annual Savannah Subscription	46,000.00
18730	9/18/2023	11941	Brink's Incorporated	Excess fees Aug 23	3,720.27
18731	9/18/2023	1201	Best Janitorial Services of Nevada	Various: FY 24 - Janitorial Service	150,547.20
18733	9/18/2023	12054	Amazon Capital Services, Inc.	IT: Operating Supplies	21,098.60
18734	9/18/2023	12130	PDQ Gill's Printing Evolved	Aug Printing	3,388.06
18735	9/18/2023	12190	PLI Cards	LV LIBRARY DIS GET CONNECTED CARD	5,990.38
18736	9/18/2023	12361	Royal Pacific of Las Vegas LLC	Imprint order 8-17-23	14,225.00
18737	9/18/2023	1535	El Mundo	Sept 23 Purchasing ad	80.00
18738	9/18/2023	1580	Ferguson Enterprises, LLC	SV - Plumbing Men's Rm not Flushing	709.85
18739	9/18/2023	1620	Full Compass Systems Ltd	Order PUR023107	2,325.72
18740	9/18/2023	2098	Moapa Valley Water District	SVC 8/9/23 - 9/6/23 MV	122.27
18741	9/18/2023	2234	Overton Power District #5	SVC 8/1/23 - 9/1/23 MQLC	2,630.31
18742	9/18/2023	2362	Refrigeration Supplies Distributor	CC - HVAC Fuse, Circuit Breaker, Etc	69.03
18743	9/18/2023	2407	S & S Worldwide Inc.	Ceramic Skulls Dia de Los Muertos	255.92
18744	9/18/2023	2486	nitrol Of Southern NV	Various: FY 24 - Alarm Monitoring	3,912.00
18745	9/18/2023	2702	Grainger, Inc.	SM - Repair Module Assy. of Charge Point	21.96
18746	9/18/2023	2853	Dick Blick	Order PUR022803	97.40
18747	9/18/2023	2860	Las Vegas Review Journal	RJ Ads	3,830.00
18748	9/18/2023	2891	AFLAC	September 2023	777.82
18749	9/18/2023	3149	Midwest Tape	Order PUR023415	14,324.81
18750	9/18/2023	3324	Rio Virgin Telephone Co.	Service 9/1-9/30/23	457.06
18751	9/18/2023	3355	Teamsters Security Fund S. Nevada	September 2023	431,953.56
18752	9/18/2023	4540	Robert Half	Week Ended 9-8-23 Dawn Lewis	4,949.06
18753	9/18/2023	4604	Brodart Library Supplies & Furnishings	3 pre-inked stamps "damage noted"	234.88
18754	9/18/2023	4676	Color Reflections	Podium Signs	1,582.00
18755	9/18/2023	4897	Public Employees Benefits Program State of NV	Premium Aug 2023	6,836.01
18756	9/18/2023	5001	UniFirst Corporation	FAC: FY 24 - Uniform Rental	455.51
18757	9/18/2023	5718	Tangerine Office Machines	Printer Support - SV	35.00
18758	9/18/2023	6091	BayScan Technologies, LLC	50 rolls labels 1.75 x .65 gloss white 1" core	2,712.65
18759	9/18/2023	6206	Vitral LLC	Press Release Translation	205.00
18760	9/18/2023	6253	Karen Whisenhunt	Order PUR023318	579.00
18761	9/18/2023	7188	Innovative Interfaces, Inc.	SkyRiver eMARC Aug 2023 - 1254	940.50
18762	9/18/2023	7671	Rentokil	Various: FY 24 - Pest Control	1,413.00
18763	9/18/2023	8122	Staples Advantage Dept LA	Popcorn Bookmarks SU	313.84
18764	9/18/2023	8235	ZOHO Corporation	Annual Subs. for AD Manager Plus, End: 10/30/24	795.00
18765	9/18/2023	8447	NetWrix Corporation	Support and Maintenance, End: 01/03/2027	9,456.00
18766	9/18/2023	8557	Guaranteed Pest Solutions LLC	Various: FY 24 - Pest Control CC	308.75
18767	9/18/2023	8565	WT Cox Information Services	Order PUR023414	8,162.80
18768	9/18/2023	9191	Canon Solutions America, Inc.	Mnthly maint 07.31.23-08.30.23 CC	3,375.99
18769	9/18/2023	9383	Office Plus	Rebill 41783-00 SW	1,332.63
18770	9/18/2023	9431	B&H Photo-Video	Order PUR023264	473.82
18771	9/18/2023	9553	Ashworth and Belcastro Systems (ABS)	SU: FY 24 Fire Alarm Testing & Monitoring	135.00
18772	9/25/2023	10129	Fun Express LLC	Order PUR023334	116.47
18773	9/25/2023	1064	Allied Refrigeration Inc.	SC - HVAC Wall Sensor	486.00
18774	9/25/2023	10789	Gabriel Parker	Music production classes at BBTTC	720.00
18775	9/25/2023	12045	Eagle Promotions	Sport bags, Key chains with new logo	3,100.00
18776	9/25/2023	1240	Brady Industries of Nevada, LLC	SC-Consumables-Towels/Hand San. ETC...	881.73
18777	9/25/2023	1429	DC Thomas	BD rent Oct 2023	1,617.02
18778	9/25/2023	1556	Ewing Bros. Inc.	VF: Towing 24	134.50
18779	9/25/2023	1580	Ferguson Enterprises, LLC	#42 - Stock & CC Plumbing	782.56
18780	9/25/2023	1757	Ingram Library Services	Order PUR023499	43,294.88
18782	9/25/2023	2169	Nevada Illumination	Various: FY 24 - Parking Lot Lighting Repair	277.45
18783	9/25/2023	2350	Rebel Oil Company	SC: Vehicle Diesel & Unleaded Fuel	522.36
18784	9/25/2023	2362	Refrigeration Supplies Distributor	RB - HVAC Valve Actuator	345.19
18785	9/25/2023	2486	Sonitrol Of Southern NV	FY24-Burglar/Fire/Panic Button Repair	200.79
18787	9/25/2023	2698	Virgin Valley Disposal	SVC 8/1/23 - 8/31/23 MQ	150.02
18788	9/25/2023	2733	Phoenix Fire Protection LLC	Various: FY 24 - Fire Sprinkler Tests/Insp	630.00
18789	9/25/2023	2798	Brodart Co.	Order PUR023409	12,602.74
18790	9/25/2023	2809	Water District	SVC Summary July & Aug 2023	28,333.83
18791	9/25/2023	2852	Chem-Aqua, Inc.	EV & RB: FY 24 - HVAC Water Treatment	788.27
18792	9/25/2023	2860	Las Vegas Review Journal	FAC RFP 24-03	280.60
18793	9/25/2023	2887	Thomson Reuters West Payment Ctr	Order PUR023508	3,236.14
18794	9/25/2023	3149	Midwest Tape	Order PUR023492	17,064.49
18795	9/25/2023	4540	Robert Half	M. Armour w/e 9/15/23	4,146.00
18796	9/25/2023	4604	Brodart Library Supplies & Furnishings	Order PUR023574	1,636.75
18797	9/25/2023	4723	Purvis Industries - Las Vegas NV	RB - HVAC FHP Sheave	158.50
18798	9/25/2023	5001	UniFirst Corporation	FAC: FY 24 - Uniform Rental	129.01
18799	9/25/2023	5718	Tangerine Office Machines	Printer Support - SV	35.00
18800	9/25/2023	6777	Mailmax Mailing Solutions, LLC	SC: FY 24 Mail Room - Ink Cartridges & Labels	446.95
18801	9/25/2023	7677	Uline, Inc.	2500 Corrugated Boxes	142.29
18802	9/25/2023	7687	United Lock and Security, Inc.	CH - Replaced Door Handle	48.00

Regular Board of Trustees Meeting- November 9, 2023 - Item VI. Library Reports

Las Vegas - Clark County Library District
Check/Voucher RegisterFinancial Services Report
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From 09/16/2023 through 10/16/2023

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
18803	9/25/2023	8122	Staples Advantage Dept LA	Bigband Pk CC	6,119.49
18804	9/25/2023	8557	Guaranteed Pest Solutions LLC	Various: FY 24 - Pest Control CC	337.50
18805	9/25/2023	8575	Intermountain Lock and Security Supply	#43 - Cons. Tri-Flow Spray	43.84
18806	9/25/2023	8718	Library Ideas, LLC	Order PUR023495	11,758.08
18808	9/25/2023	9101	O'Reilly Auto Parts	Courier & #50 Gallery	71.85
18809	9/25/2023	9191	Canon Solutions America, Inc.	Mnthly maint. 7/15/23-08/14/23 MQ	927.41
18810	9/25/2023	9287	Otis Elevator Company	WM: FY 24 - Elevator Maintenance	300.00
18811	9/25/2023	9383	Office Plus	Toner EN	4,053.61
18812	9/25/2023	9431	B&H Photo-Video	Order PUR023498	1,203.31
18813	9/25/2023	9758	ConvergeOne, Inc.	Support for Cisco equip. End: 8/31/2024	53,984.00
18814	9/25/2023	9869	Unique Integrated Communications	Call Center Aug 2023	8,532.67
18815	10/2/2023	10017	CDA Media Relations	Oct purchasing ad Black Image	350.00
18816	10/2/2023	10129	Fun Express LLC	PO 23147 SW	2,183.38
18817	10/2/2023	10184	City of Mesquite Athletics & Leisure Services Dept	MQLC: FY 24 - Landscape Maintenance	800.00
18818	10/2/2023	10212	Virgin Valley Water District	SVC 8/20/23 - 9/20/23 MQ	1,249.83
18819	10/2/2023	1064	Allied Refrigeration Inc.	RB: (1) Air Handler	4,488.42
18820	10/2/2023	10641	Quench USA, Inc.	Various: FY 24 - Filtered Drinking Water	1,028.62
18821	10/2/2023	10746	Santiago Ricoy	LV East Robotics Lab-September 2023	1,200.00
18822	10/2/2023	10834	Brittany Mangelson	Transcribing for Sept Mtgs	358.50
18823	10/2/2023	10927	CenturyLink	Service 09.20.23-10.19.23	323.02
18824	10/2/2023	11055	Bryant Rogers	Board Comp for 9/14/23 Meeting	40.00
18825	10/2/2023	11629	The Pediment Group, Inc.	Order PUR022680	861.45
18826	10/2/2023	11652	Nathaniel Paul Waugh	Board Comp for 9/14/23 Meeting	40.00
18827	10/2/2023	11681	Jennifer L. Jiron	Board Comp for 9/14/23 Meeting	40.00
18828	10/2/2023	11686	Reliable Pump & Motor	CC,SW,WV: FY 24 - Sump Pump/Fire Pump	550.00
18829	10/2/2023	11703	Kathleen Hagen Turner Whiteley	Board Comp for 9/14/23 Meeting	40.00
18830	10/2/2023	11724	Greenberg Traurig LLP	August legal Svcs	852.50
18831	10/2/2023	11995	JS Pest Control	SV: Pigeon Abatement Program	8,000.00
18832	10/2/2023	12130	PDQ Gill's Printing Evolved	Thank You Cards	237.05
18833	10/2/2023	12302	Elaine Sanchez	Board Comp for 9/14/23 Meeting	40.00
18834	10/2/2023	12361	Royal Pacific of Las Vegas LLC	Outreach Swag	14,225.00
18835	10/2/2023	1457	Demco, Inc.	Easels	559.30
18836	10/2/2023	1580	Ferguson Enterprises, LLC	WC - Plumbing	576.54
18837	10/2/2023	1627	Cengage Learning, Inc.	GDL: Wards Business Directory v66	22,191.17
18838	10/2/2023	1757	Ingram Library Services	Order PUR023559	53,676.93
18839	10/2/2023	1837	Johnstone Supply	#57 Stock - HVAC	159.21
18840	10/2/2023	1897	Lakeshore Learning Materials	Order PUR023510	302.99
18841	10/2/2023	2169	Nevada Illumination	Various: FY 24 - Parking Lot Lighting Repair	582.45
18842	10/2/2023	2307	Progressive Elevator	CC: FY 24 - Elevator Maintenance	1,447.00
18843	10/2/2023	2362	Refrigeration Supplies Distributor	WC - HVAC Vest. Lect. Hall	91.50
18845	10/2/2023	2702	Grainger, Inc.	FAC: Fall Protection Equipment	606.20
18846	10/2/2023	2733	Phoenix Fire Protection LLC	Various: FY 24 - Fire Sprinkler Tests/Insp	225.00
18847	10/2/2023	2798	Brodart Co.	Order PUR023541	38,613.41
18848	10/2/2023	2853	Dick Blick	Cardstock	21.99
18849	10/2/2023	3149	Midwest Tape	Order PUR023543	30,815.01
18850	10/2/2023	3435	Ace Fire Systems, Inc.	Various: FY 24 Fire Alarm/Sprinkler Testing	1,284.35
18851	10/2/2023	3770	Cox Communications of Las Vegas	Service 09.17.23-10.16.23	30,799.58
18852	10/2/2023	3776	Got Bugs LLC	MQL & MQLC: FY 24 - Pest Control	200.00
18853	10/2/2023	4042	Baker & Taylor, Inc.	Order PUR023619	9,459.75
18854	10/2/2023	4540	Robert Half	Week Ended 9-15-23 Dawn Lewis	5,743.60
18855	10/2/2023	4604	Brodart Library Supplies & Furnishings	dvd cases for SU	859.00
18856	10/2/2023	4649	H & E Equipment Services Inc.	SM: Articulated Boom Lift Rental for QI	825.50
18857	10/2/2023	4676	Color Reflections	Hope for Prisoners Door Sign & Vinyl	2,263.00
18858	10/2/2023	5001	UniFirst Corporation	FAC: FY 24 - Uniform Rental	229.47
18859	10/2/2023	5718	Tangerine Office Machines	Printer Support - SV	140.00
18860	10/2/2023	6646	Aqua Serv Engineers, Inc.	Various: FY 24 - Water Treatment	3,478.07
18861	10/2/2023	7419	EDS Electronics Inc.	SW: Fire Alarm Tests/Insp	330.00
18862	10/2/2023	8122	Staples Advantage Dept LA	Black marker CC	5,964.98
18863	10/2/2023	8437	Super Cleaners	Dry Cleaning- Table Cloths	120.00
18864	10/2/2023	8438	Carrier Corporation	RB & SM: FY 24 - Chiller Service	1,302.40
18865	10/2/2023	8557	Guaranteed Pest Solutions LLC	Various: FY 24 - Pest Control CC	168.75
18866	10/2/2023	8593	American Sign Language Communication	ASL Interpreting Services for Storytime at WC	180.00
18867	10/2/2023	9074	Statewide Fire Protection - Western States	CH & WM: FY 24 - Fire Sprinkler Tests/Insp	175.00
18868	10/2/2023	9101	O'Reilly Auto Parts	CH - Roll Pins for Door Knob	9.66
18870	10/2/2023	9287	Otis Elevator Company	WM: FY 24 - Elevator Maintenance	873.58
18871	10/2/2023	9383	Office Plus	Toner - CH	4,743.80
18872	10/2/2023	9730	Commercial Lighting Specialties, LLC	RB - Lighting "EXIT" Lights Replaced	121.00
18873	10/2/2023	9827	Vision Sign Inc.	SM & SV: FY 24 - Sign Maintenance	210.00
18874	10/2/2023	9843	Gen-Tech of Nevada, Inc.	CC& SM: FY 24 - Generator Service	335.50
18875	10/2/2023	9907	Principal Life Insurance Company	October 2023	29,243.50
18876	10/9/2023	10129	Fun Express LLC	ME Trunk or Treat Event	473.91
18877	10/9/2023	10162	CenturyLink	8/24-9/23/23	136.98
18878	10/9/2023	10290	Carrot-Top Industries, Inc.	DW: USA Polyester Flags 5X8	3,318.39
18879	10/9/2023	10686	NLS Grounds Management LLC	Various: FY 24 - Landscape Maintenance	23,379.36
18880	10/9/2023	11626	Jay Atwood	Tuning on September 13, 2023	150.00
18881	10/9/2023	11653	Bombard Mechanical LLC	SU: Emergency - Broken Water Main	7,464.63
18882	10/9/2023	11984	Victig Background Screening	Order PUR023719	271.80
18883	10/9/2023	1201	Best Janitorial Services of Nevada	Various: FY 24 - Janitorial Service	150,547.20
18884	10/9/2023	1300	Cashman Equipment Company	Various: FY 24 - Generator/Fire Pump Service	1,366.25
18885	10/9/2023	1518	ECR	WC MCC: Cash Register (Sam4s ER-915)	200.00
18886	10/9/2023	1620	Full Compass Systems Ltd	Order PUR022618	782.32
18887	10/9/2023	1742	Ideal Supply Company Inc.	WM - Plumbing Augers Cables	361.95
18888	10/9/2023	1897	Lakeshore Learning Materials	Order PUR023474	188.94
18889	10/9/2023	2152	Codale Electric Supply Inc	MB: 1,000 LED Bulbs	2,854.50
18890	10/9/2023	2350	Rebel Oil Company	SC: Vehicle Diesel & Unleaded Fuel	14,621.30
18891	10/9/2023	2567	Teamsters Local Union #14	Union Dues - October 2023	10,525.00
18893	10/9/2023	2702	Grainger, Inc.	EN - Plumbing Fountain Repair	507.08

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Las Vegas - Clark County Library District
Check/Voucher RegisterFinancial Services Report
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Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
18894	10/9/2023	2733	Phoenix Fire Protection LLC	Various: FY 24 - Fire Sprinkler Tests/Insp	150.00
18895	10/9/2023	2822	City of Mesquite Sanitation	Sanitation SVC 10/23 - 12/23 MQLC	581.44
18896	10/9/2023	3020	Discount School Supply	Order PUR023496	116.01
18897	10/9/2023	3149	Midwest Tape	Order PUR023699	15,288.30
18898	10/9/2023	3324	Rio Virgin Telephone Co.	Service 10/1/23-10/30/23	457.06
18899	10/9/2023	3770	Cox Communications of Las Vegas	Service 09.22.23-10.21.23	94.93
18900	10/9/2023	3776	Got Bugs LLC	MQL & MQLC: FY 24 - Pest Control	200.00
18901	10/9/2023	4517	Fingerprint Pros, Inc.	Order PUR023716	177.00
18902	10/9/2023	4522	Quest Diagnostics	Order PUR023730	307.50
18903	10/9/2023	4540	Robert Half	Melinda Armour w/e 9/22/23	7,369.63
18904	10/9/2023	4649	H & E Equipment Services Inc.	Order PUR022735	943.95
18905	10/9/2023	4723	Purvis Industries - Las Vegas NV	SM - HVAC Supplies	394.98
18906	10/9/2023	5001	UniFirst Corporation	FAC: FY 24 - Uniform Rental	126.31
18907	10/9/2023	5718	Tangerine Office Machines	Printer Support - SV	34.95
18908	10/9/2023	6646	Aqua Serv Engineers, Inc.	Various: FY 24 - Water Treatment	3,952.28
18909	10/9/2023	7677	Uline, Inc.	Shrink Wrap	528.03
18910	10/9/2023	7687	United Lock and Security, Inc.	MT - Dupe Keys & Repairs N Shop	590.32
18911	10/9/2023	8010	Allied Universal Security Services	Various: FY 24 Security - On-Site	215,012.46
18912	10/9/2023	8122	Staples Advantage Dept LA	Manila folders SV	4,153.80
18913	10/9/2023	8354	Gruber Technical Inc.	Various: FY 24 - UPS PM Service	4,977.50
18914	10/9/2023	8557	Guaranteed Pest Solutions LLC	Various: FY 24 - Pest Control CC	168.75
18915	10/9/2023	8575	Intermountain Lock and Security Supply	CC - Tri Flow Spray	87.68
18916	10/9/2023	9159	Mesquite Lumber /Ace Hardware	MQL - Supplies to Bolt the Cushions Down	29.22
18917	10/9/2023	9172	ARIN American Registry for Internet Numbers	Annual Fee Registr. Svcs.	425.00
18918	10/9/2023	9383	Office Plus	Toner EN	2,788.88
18919	10/9/2023	9544	The Tiberti Fence Co	EV: Chain Link Fence Repair (Walnut St)	1,026.00
18920	10/9/2023	9631	Elliott's Sewer & Drain	Various: FY 24 - Misc Plumbing Repairs	390.50
18921	10/9/2023	9730	Commercial Lighting Specialties, LLC	RB - Lighting EXIT Light Changed	230.50
18922	10/9/2023	9843	Gen-Tech of Nevada, Inc.	CC& SM: FY 24 - Generator Service	492.93
18923	10/16/2023	10017	CDA Media Relations	Black Image Ads	4,000.00
18924	10/16/2023	10228	Sterling Volunteers	Order PUR023804	192.50
18926	10/16/2023	10789	Gabriel Parker	Music Production Classes at Clark County Library	720.00
18927	10/16/2023	11552	Destiny Executive Search Group, Inc.	Regional Manager Search Fee	9,583.33
18928	10/16/2023	11791	Cristian Echeverria	2023 EV HCA - cristian echeverria	200.00
18929	10/16/2023	11895	OrangeBoy, Inc.		46,000.00
18930	10/16/2023	11941	Brink's Incorporated	Excess Fees Sep 2023	3,837.54
18931	10/16/2023	12045	Eagle Promotions	TeenTober T-Shirts	5,166.00
18932	10/16/2023	12054	Amazon Capital Services, Inc.	FAC Operating Supplies	23,908.10
18933	10/16/2023	12175	PSI Services, LLC	September 2023	139.75
18936	10/16/2023	1535	El Mundo	Oct 23 Purchasing ad	80.00
18937	10/16/2023	1854	Kamer Zucker Abbott	Legal Services Fees for September 2023	1,680.00
18938	10/16/2023	2215	OCLC Inc.	IFM debits 9/1/23-9/30/23	643.84
18939	10/16/2023	2234	Overton Power District #5	SVC 8/8/23 - 9/8/23 MV	2,932.86
18940	10/16/2023	2351	Silsam Inc., dba Rebel Party Rentals	FF Rental order	5,207.68
18941	10/16/2023	2698	Virgin Valley Disposal	SVC 9/1/23 - 9/30/23 MQ	129.95
18942	10/16/2023	2798	Brodart Co.	Order PUR023832	69,671.60
18943	10/16/2023	2860	Las Vegas Review Journal	Advertising - RJ	9,470.00
18944	10/16/2023	2887	Thomson Reuters West Payment Ctr	Order PUR023508	3,236.14
18945	10/16/2023	2914	Iron Mountain	September 2023 Service	613.70
18946	10/16/2023	3058	EBSCO Information Services	MyHeritage Library Edition 11/1/23-10/31/24	38,262.92
18947	10/16/2023	3435	Ace Fire Systems, Inc.	Various: FY 24 Fire Alarm/Sprinkler Testing	135.00
18948	10/16/2023	3823	Lucas Holdings, LLC	Order PUR023367	3,207.12
18949	10/16/2023	4540	Robert Half	Week Ended 10-6-23 D.Lewis	1,938.80
18950	10/16/2023	4604	Brodart Library Supplies & Furnishings	Order PUR023631	106.65
18951	10/16/2023	4676	Color Reflections	Summerlin Fall Fest Banners	6,005.33
18952	10/16/2023	4897	Public Employees Benefits Program State of NV	Sept 2023 PEBP Employer 750 LVCCLD	6,836.01
18953	10/16/2023	6091	BayScan Technologies, LLC	20 rolls ribbon 2.25	228.75
18954	10/16/2023	6206	Vitral LLC	Translation	145.00
18955	10/16/2023	7188	Innovative Interfaces, Inc.	Skyriver eMARC Sept 2023, 1602	18,298.55
18956	10/16/2023	7671	Rentokil	Various: FY 24 - Pest Control	1,413.00
18957	10/16/2023	7943	Communication Electronic Systems Inc	Various: FY 24 - Fire Alarm Tests/Insp	1,085.00
18958	10/16/2023	8122	Staples Advantage Dept LA	Supplies CC	4,328.23
18959	10/16/2023	9191	Canon Solutions America, Inc.	Newsppr Direct Print 07.27.23-08.26.23 CC	901.30
18960	10/16/2023	9383	Office Plus	Toner IT	7,241.59
18961	10/16/2023	9384	Nelco Solutions	2023 W-2s	352.10
18962	10/16/2023	9393	Pamela Sundlie	SM FF Facepainter - PAm	500.00
18963	10/16/2023	9869	Unique Integrated Communications	Call Center Sep 2023	8,517.51
93096	9/21/2023	10063	Kyle Khembunjong	WC Latin Guitar 9.16.23	1,200.00
93097	9/21/2023	10158	Poetry Promise, Inc.	WC Poetry Hub Classes 2023	180.00
93098	9/21/2023	10991	Transmission, Inc.	Wi-Fi Hot Spot Video	2,500.00
93099	9/21/2023	11731	Francisco Javier Silva Reyes	2023 EV HCA - francisco silva reyes	200.00
93100	9/21/2023	11813	ASSA ABLOY Entrance Systems US Inc	MQL: Exterior Doors	373.70
93101	9/21/2023	11909	Studios B3	VVCBF 2023 - workshop	750.00
93102	9/21/2023	11916	GB Auto Service, Inc.	#50 - LOF, Oil Filter & MPI	656.93
93103	9/21/2023	12107	HintonBurdick Nevada LLC	1st Progress billing FY23 Audit	1,500.00
93104	9/21/2023	12287	Damn Tall Buildings LLC	Order PUR022514	2,500.00
93105	9/21/2023	12357	Hernando Amaya	2023 EV HCA - hernando amaya	200.00
93106	9/21/2023	12390	Latino Hustle Group LLC	LIBRARY FAMILY FEST SPONSOR	2,500.00
93107	9/21/2023	12391	Clark County School District	Mariachi Performance 2023 Hispanic Heritage	300.00
93108	9/21/2023	12393	Keith Knight	VVCBF 2023 - Knight panel	1,000.00
93109	9/21/2023	12398	Fast Forward Libraries LLC	50% of Libr-Found Proj	8,300.00
93110	9/21/2023	1458	State Collections & Disbursement Unit	Mandated Court Payment	421.60
93111	9/21/2023	2175	NV Energy	SVC Summary 8/23	147,429.26
93112	9/21/2023	2494	Southwest Gas Corp.	SVC 8/15/23 - 9/13/23 EN	384.01
93114	9/21/2023	2861	Jay D. Whipple	MV: FY 24 - Pest Control	40.00
93115	9/21/2023	5026	Nevada State Treasurer	Mandated Court Payment	2.00
93116	9/21/2023	9426	Rapid Color, Inc.	Flavio Enchanted Flyers	725.00

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Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
93118	9/21/2023	9966	The Sherwin-Williams Co.	WM - Painting East Wall	70.32
93119	9/22/2023	10541	Belly Productions LLC	Shimi September at WH	1,500.00
93120	9/28/2023	10217	T-Mobile	Service 08.21.23 - 09.20.23	149.59
93121	9/28/2023	10253	Elizabeth Ann Foyt	Board Comp for 9/14/23 Meeting	40.00
93122	9/28/2023	10872	Radioactive Productions	2023 Back to School Fair - WH Library	1,250.00
93123	9/28/2023	10900	Asian Journal Publications	Asian Journal Ads	3,200.00
93124	9/28/2023	10930	Business Enterprises of Nevada	EV: FY 24 - Cafe Management WO13118	7,053.00
93125	9/28/2023	10998	Sprint	Service 05.27.23 - 06.26.23	173.71
93126	9/28/2023	11034	Bluebeam, Inc.	FAC: 3 Licenses to Bluebeam - Core	900.00
93127	9/28/2023	11589	Greenspun Media Group, LLC	LVW Print Ads	6,422.00
93128	9/28/2023	11898	Biznet LLC	Business Classes 07.27.23 RB	550.00
93129	9/28/2023	11916	GB Auto Service, Inc.	#52 - LOF, Oil Filter, Tire Rotation & MPI	54.98
93130	9/28/2023	12041	Steven Lee Oliver	Steve Oliver WC, SM 9-2023	5,600.00
93131	9/28/2023	12179	JaeAna Bernhardt	WC Summer Sound Bowls 2023	100.00
93133	9/28/2023	12329	Cynthia Tripp	Refund Overpayment	20.99
93134	9/28/2023	12366	Willamette University	Order PUR023557	31.01
93135	9/28/2023	12367	LINCC Interlibrary Loan	Order PUR023555	14.00
93136	9/28/2023	12369	Oklahoma Department of Libraries	Order PUR023554	61.99
93137	9/28/2023	12371	Amberton University	Order PUR023553	40.00
93138	9/28/2023	12373	Chemeketa Community College District	Order PUR023552	46.15
93139	9/28/2023	12382	Eight O Two Technology Solutions LLC	Certified Wireless Network Administrator Training	3,095.00
93140	9/28/2023	12386	Alverno College	Order PUR023550	100.00
93141	9/28/2023	12400	Samantha Empey	Refund Overpayment	21.99
93142	9/28/2023	12402	Emina Kwok	Refund Overpayment	18.99
93143	9/28/2023	12411	Porsha T Jordan	Refund Overpayment	48.95
93144	9/28/2023	12412	Rose LaBarge	Reimburse Travel	931.65
93146	9/28/2023	1991	Lowe's Improvement	Operating & MC Hurricane Damage Project	779.30
93147	9/28/2023	2159	AT&T SBC	Service 09.11.23-10.10.23	384.24
93148	9/28/2023	2494	Southwest Gas Corp.	SVC 9/17/23 - 9/15/23 WV	203.69
93149	9/28/2023	2838	Verizon Wireless	Service 08.15.23-09.14.23	21,532.81
93150	9/28/2023	2861	Jay D. Whipple	MV: FY 24 - Pest Control	40.00
93156	9/28/2023	3383	Home Depot Credit Services	Operating, Small Equip & MC H Damage Proj	4,243.21
93157	9/28/2023	5246	Kelly D. Benavidez	Board Comp 9/14 Mtg	40.00
93158	9/28/2023	5932	Nexus Holdings LLC	SW/Gallery: Fire Door Repair	1,541.00
93159	9/28/2023	8731	UNUM Life Insurance Co. of America	October 2023	243.60
93160	9/28/2023	9439	D & R Hydrant, Inc.	Various: FY 24 - Annual Hydrant Testing	975.00
93161	9/28/2023	9677	Elm USA, Inc.	Order PUR023623	2,447.33
93162	9/28/2023	9937	AFLAC Premium Holding	September 2023	2,308.06
93163	9/28/2023	9966	The Sherwin-Williams Co.	WC - Painting	93.80
93164	10/5/2023	10084	A Public Fit	APF 2023-2024 season	1,250.00
93165	10/5/2023	10567	Wolfpack Forever	NDIFFRENT at WH and WC	3,000.00
93166	10/5/2023	10646	Sofia Karolina Talvik	Folk Concert	1,400.00
93167	10/5/2023	10998	Sprint	Service 08.27.23 - 09.26.23	173.71
93168	10/5/2023	11734	Christian Ramos Martinez	2023 EV HCA - christian ramos martinez	1,000.00
93169	10/5/2023	11813	ASSA ABLOY Entrance Systems US Inc	MQL: Exterior Doors	961.91
93170	10/5/2023	11887	Oscar V. Noriega	2023 EV HCA - oscar noriega	200.00
93171	10/5/2023	12115	Today's Business Solutions	For MC and MV, End 11/19/24	1,680.00
93172	10/5/2023	12139	The Asylum Theatre	Asylum Theatre - BBW event	1,000.00
93173	10/5/2023	12260	Probus LLC	WC: Digital Preservation Memories Lab	2,213.78
93174	10/5/2023	12314	Alan Christian Ramirez Garcia	Order PUR022255- The Sonz Band	1,000.00
93177	10/5/2023	12388	Dwight White	Trade Fair 2023	600.00
93178	10/5/2023	1458	State Collections & Disbursement Unit	Mandated Court Payment	421.60
93179	10/5/2023	2097	Moapa Valley Telephone Co. Inc.	Service 09.26.23-10.25.23 MV	301.10
93180	10/5/2023	2159	AT&T SBC	Service 09.25.23 to 10.24.23	367.05
93181	10/5/2023	2494	Southwest Gas Corp.	SVC 8/22/23 - 9/20/23 CH	2,084.50
93182	10/5/2023	2673	U S POSTAL SERVICE	Permit Renewal - BR 323000	310.00
93183	10/5/2023	3755	Las Vegas Brass Band	LVBB 2023 - Oct, Nov, & Dec concerts	800.00
93184	10/5/2023	5026	Nevada State Treasurer	Mandated Court Payment	2.00
93185	10/5/2023	6817	Reliance Connects	Basic Services 1023-MQ	855.93
93186	10/5/2023	8441	Lego Education	Order PUR023475	319.80
93187	10/5/2023	9541	Russell Lissau	VVCBF 2023 - Lissau Panel	1,000.00
93190	10/12/2023	10217	T-Mobile	Fleet Locate 360 - 08/21/23 to 09/20/23	448.00
93191	10/12/2023	10229	Marion Siguenza	SM FF Facepainter	500.00
93192	10/12/2023	10351	Gilcrease Orchard Foundation	Fall Fest Pumpkins	1,150.00
93193	10/12/2023	10389	The Firm	PR Services	4,301.25
93194	10/12/2023	10534	Nevada Chamber Orchestra	SM FF Main Stage	800.00
93195	10/12/2023	10609	Niche Academy	Niche Academy FY24 renewal	15,000.00
93196	10/12/2023	10847	Karen Sidell	SM FF 2 -facepainters	1,000.00
93197	10/12/2023	10872	Radioactive Productions	TeenTober Promo Video 2023	3,300.00
93198	10/12/2023	10900	Asian Journal Publications	Asian Journal Ads	1,600.00
93199	10/12/2023	10945	UNLV Board of Regents	SM FF Main Stage UNLV	800.00
93200	10/12/2023	10961	Jacob Livestock	FF straw	672.00
93201	10/12/2023	11589	Greenspun Media Group, LLC	TeenTober Ads	6,422.00
93202	10/12/2023	11701	StayConnected	iPad kiosk repair	1,135.00
93203	10/12/2023	11715	Michael Klein	WC LV Classical Guitar 10.8.23	400.00
93204	10/12/2023	11719	Mystic Mona	SM FF Psychic	800.00
93205	10/12/2023	11820	Andrea Balsa Rovzar	Order PUR023628	1,300.00
93206	10/12/2023	11860	Brian Martinez Art LLC	3D Chalk Artist FF 23	700.00
93207	10/12/2023	11935	Work Institute, LLC	Monthly Maintenance Fee September 2023	605.00
93208	10/12/2023	12043	Paul Pinion	Art Classes EV	300.00
93209	10/12/2023	12082	Las Vegas Dance Academy, LLC	SM FF 23 Dance act main stage	800.00
93210	10/12/2023	12089	Social CirkISH	SM FF Circus performers	1,000.00
93211	10/12/2023	12185	Carolyn S. Thompson	SM FF 23 craft artist	700.00
93212	10/12/2023	12193	Robert J. Leppke Jr.	Freelance Graphic Design	1,690.00
93213	10/12/2023	12209	Veronica D. Johnson	SM FF Balloon Twisters	2,500.00
93215	10/12/2023	12313	John Allen Emerich	SM FF magician	800.00
93216	10/12/2023	12320	Martha Pongracic	SM FF facepainter	500.00

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Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
93217	10/12/2023	12342	Classy Sweeper Service LLC	Fall Fest street sweep clean up	375.00
93218	10/12/2023	12350	BJJ Las Vegas LLC	Self Defense Workshop	1,500.00
93219	10/12/2023	12374	Robert W Entrikin	2023 Tied to Success	425.00
93220	10/12/2023	12392	Janice L Oberding	Oct LV Stories	500.00
93221	10/12/2023	12428	Mosaic Blue	October 2023	1,500.00
93222	10/12/2023	1354	City Of Las Vegas-Sewer Fin & Bus Svcs	Sewer SVC 11/1/23 - 1/31/24 SW	6,505.19
93223	10/12/2023	1909	Las Vegas Metro Chamber of Commerce	Business of the Year Award Table for 10	600.00
93224	10/12/2023	2494	Southwest Gas Corp.	SVC 8/29/23 - 9/27/23 WM	397.67
93228	10/12/2023	2837	Republic Services # 620	Rent SVC 10/1/23 - 12/31/23 CH	32,620.35
93229	10/12/2023	3307	Unique Management Services, Inc.	September 2023 placements	4,205.25
93230	10/12/2023	5769	The Penworthy Company	Sept 2023 juvi books-91 titles; 497 copies	10,054.15
93231	10/12/2023	7902	MTS IntegraTRAK, Inc.	Maintenance/Call Tracking, Term: 12/1/23-11/30/24	5,906.25
93232	10/12/2023	8192	AT&T	Service October 2023	40.11
93233	10/12/2023	9439	D & R Hydrant, Inc.	CH & SW: Fire Hydrant Repairs	205.00
Total 100 - General Fund					2,466,224.57

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Grant Fund - 220
From 09/16/2023 through 10/16/2023

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
18781	9/25/2023	2015	Machabee Office Environments	Strive Chairs for ALP	2,241.00
18803	9/25/2023	8122	Staples Advantage Dept LA	Bigband Pk CC	124.58
18918	10/9/2023	9383	Office Plus	Toner EN	469.56
18932	10/16/2023	12054	Amazon Capital Services, Inc.	FAC Operating Supplies	679.21
93113	9/21/2023	2838	Verizon Wireless	ECF Funded Verizon Hotspots (device only)	23,880.00
Total 220 - Grant Fund					27,394.35

Las Vegas - Clark County Library District
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Gift Fund - 230

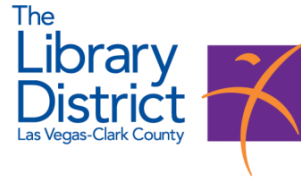
From 09/16/2023 through 10/16/2023

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
18732	9/18/2023	12045	Eagle Promotions	Order PUR023030	14,159.25
18775	9/25/2023	12045	Eagle Promotions	Sport bags, Key chains with new logo	301.45
18801	9/25/2023	7677	Uline, Inc.	2500 Corrugated Boxes	4,901.47
18816	10/2/2023	10129	Fun Express LLC	PO 23147 SW	6.39
18838	10/2/2023	1757	Ingram Library Services	Order PUR023559	23,512.30
18932	10/16/2023	12054	Amazon Capital Services, Inc.	FAC Operating Supplies	924.95
Total 230 - Gift Fund					43,805.81

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Las Vegas - Clark County Library District
Check/Voucher RegisterFinancial Services Report
Page51Capital Projects Fund - 510
From 09/16/2023 through 10/16/2023

Check/Voucher #	Posting Date	Vendor Number	Vendor Name	Description	Check Amount
18770	9/18/2023	9431	B&H Photo-Video	Order PUR023264	7,368.73
18786	9/25/2023	2686	Simply Covered, Inc.	CC Reupholster	2,347.00
18807	9/25/2023	8784	J&J Enterprises Services Inc.	Restripping/Resealing - RB CH EN WM SV WC	5,115.00
18844	10/2/2023	2486	Sonitrol Of Southern NV	Burglar Alarm	8,604.44
18879	10/9/2023	10686	NLS Grounds Management LLC	Various: FY 24 - Landscape Maintenance	7,152.50
18885	10/9/2023	1518	ECR	WC MCC: Cash Register (Sam4s ER-915)	849.00
18892	10/9/2023	2686	Simply Covered, Inc.	Upholster BD Chair	620.00
18904	10/9/2023	4649	H & E Equipment Services Inc.	Order PUR022735	1,591.99
18925	10/16/2023	10686	NLS Grounds Management LLC	MC: Clear parking lot after Hurricane Hilary	5,000.00
18932	10/16/2023	12054	Amazon Capital Services, Inc.	FAC Operating Supplies	943.35
18934	10/16/2023	1455	Dell Marketing L.P.	3D Printing Project	13,662.90
18935	10/16/2023	1457	Demco, Inc.	3D Furniture for CH, EV, ME, SM, SU, & WH	24,310.74
93117	9/21/2023	9696	Truly Superb Painting, LLC	MC: New Drywall Texture /Paint	3,450.00
93132	9/28/2023	12260	Probus LLC	Branding Implementation Signage	14,060.00
93146	9/28/2023	1991	Lowe's Improvement	Operating & MC Hurricane Damage Project	74.13
93156	9/28/2023	3383	Home Depot Credit Services	Operating, Small Equip & MC H Damage Proj	164.82
93175	10/5/2023	12333	In-House Production	Order PUR023312	11,064.50
93176	10/5/2023	12383	NDX LLC	MC: Emergency Work	128,841.18
93188	10/6/2023	12406	Wood Rodgers Inc	MC: Flood Damage Repair	3,010.00
93189	10/12/2023	10148	CORE Construction Services of Nevada, Inc.	WV: Pre-Cons Ser - Cont. 22-10-027	14,820.00
93214	10/12/2023	12303	Ncomputing Global Inc	Add'l 5yr lic. for VSpace devs., End: 11/2028	456.00
Total 510 - Capital Projects Fund					253,506.28
Total - All Funds					2,790,931.01



ITEM VI.A.3.b.

MEMORANDUM

TO: Board of Trustees Through Kelvin Watson, Executive Director

FROM: General Services Report

DATE: October 31, 2023

SUBJECT: General Services Report, November 2023

This report provides an overview of the primary accomplishments, initiatives, and District-Wide activities for the General Services Division for the month of October 2023.

POWERFUL PLACES and POWERFUL PARTNERSHIPS

New West Las Vegas Library:

Architectural Services: 100% construction documents are on schedule to be completed by November 1st. The completed drawings will be submitted to the City of Las Vegas for permitting, the first week of November. We have been advised the permitting process could take three to four months.

The ground breaking is scheduled for December 11, 2023. General Services will be working with BAM on finalizing event planning and logistics.

Construction Manager at Risk (CMAR): An Agenda Item has been submitted for Board review and approval, - In accordance with the current PreConstruction Agreement between the Las Vegas-Clark County Library District ("Owner") and CORE West, Inc. ("CMAR") the District directed Core Construction to secure pricing for the early procurement of electrical single line and generator equipment only, for the new West Las Vegas Library. Due to long lead times for electrical equipment, this early procurement of electrical equipment is required to ensure that the installation of equipment is sequenced in a manner that allows the remaining phases of work to meet our Preliminary Construction Schedule. Staff is seeking approval to proceed with the procurement of electrical single line and generator equipment only, for the new West Las Vegas Library in the amount of \$323,177, subject to final review and approval by Counsel.

Capital Campaign Consultant - The District's evaluation panel has completed its review and ranking of proposals submitted for the Capital Campaign Consultant, and selected two candidates for interviews. The interviews will be held on November 1, 2023, and the panel will consist of the District's Administrative Team. Their presentations will be evaluated on the following criteria:

1. Company experience with local projects of similar size and scope.
2. Key personnel experience with local projects of similar size and scope.
3. Proposed approach to project, to include steps, services and deliverables and project timeline.

We anticipate bringing contract award to the Board at the December Board Meeting.

Other Capital Improvement Projects

Spring Valley Library Refresh is ongoing and about 80% completed, however, not with minor complications.

On the morning of October 9, 2023, a contract worker manually removed a piece of carpet in the old multipurpose room and discovered tile with black mastic under the carpet. Work was stopped in the area and the area was immediately covered with plastic sheeting that was taped down to the floor. Although previous testing has shown this tile did not have asbestos containing materials (ACMs) we volunteered to have all areas retested.

That same day, we had Converse Consultants collected 18 samples throughout Spring Valley Library and submitted them for testing. The Library District received the report on October 12, 2023, that indicated that the mastic under the tile in the old multipurpose room did contain 3% chrysotile asbestos.

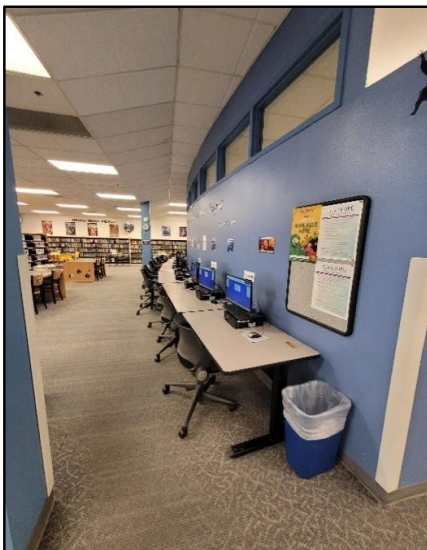
On October 13, 2023, Spring Valley Library was closed to staff and patrons until the old multipurpose room area could be remediated. Out of an abundance of caution, Las Vegas Demolition and Environmental Services was contracted to decontaminate areas of concern. We also had Converse Consultants performed air testing in the old multipurpose room where the carpet removal exposed verified ACM. The results of the sample analysis from the air sampling indicated that the work area passed the criteria for airborne asbestos.

On October 16, 2023, the Library District contracted with Alliance Environmental Group to remove the carpet and tile in the multipurpose room and to encapsulate any remaining black mastic. Alliance Environmental Group completed the work on October 16, 2023, and requested clearance testing from Converse Consultants. A visual and air clearance test was performed on October 16, 2023, and the results indicated that the containment area passed visual and clearance criteria for airborne asbestos.

During the Library closure we were able to focus heavily on the other renovations areas, completing the installation of all the new floor covering, the construction of new meeting rooms, as well as the construction of the new computer lab. We hope to have project completed by the end of November.

The following are some before and after pictures.

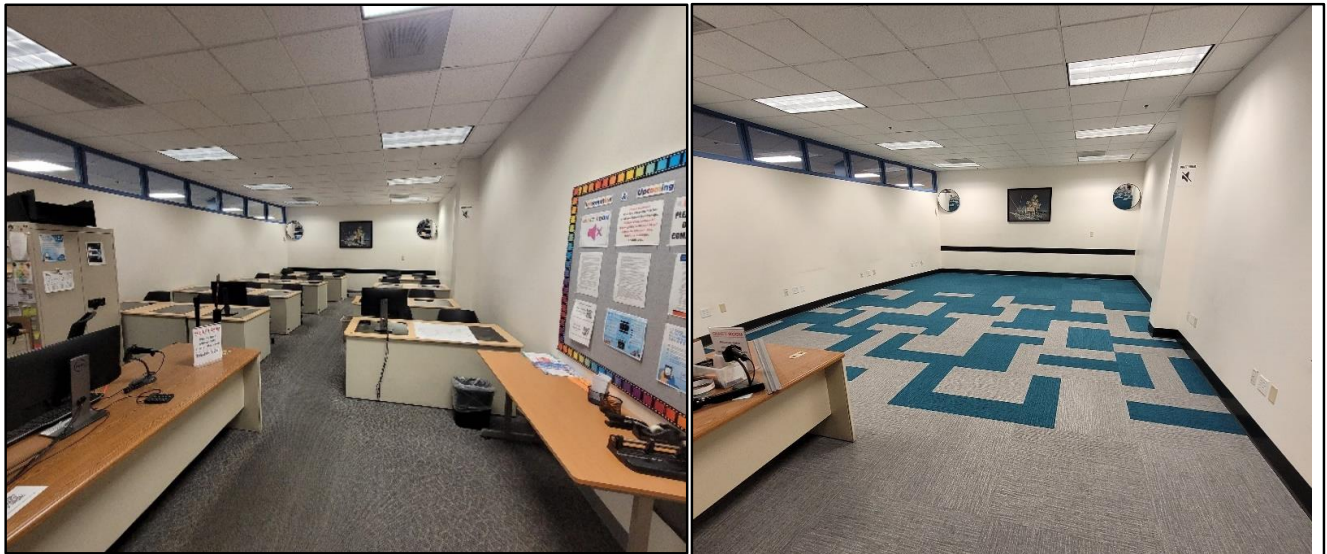
Youth Library



New Computer Lab



New Teen Zone



Enterprise Library Refresh – Awaiting 100% construction drawings, we anticipated bidding will take place in November with Construction starting in early 2024.

POWERFUL PLACES

Mt. Charleston Library Closure

Our new propane tank was installed on October 19th. We were able to reactivate our HVAC system the next day and confirm it is operating without issues. Water was restored to our building on October 26th. New carpet will be installed on October 31st. After carpet installation staff will need approx. one week to replace furniture and fixtures. We anticipate we will be able to reopen at that time, about 3-4 weeks earlier than expected.

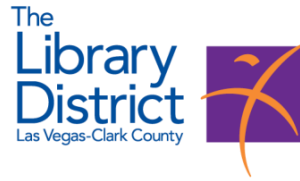
We have completed the rebuilding of the wash and berms need to protect the build. Additional exterior work such as replacing the parking lot and repairs to the landscaping will have be completed in the Spring.

Safety and Security Update:

General Services provided support to Programming and Venue Services to provide additional Security Guards for special events that occurred in October.

The Safety Manager continues to conduct CPR/AED classes for any interested District staff members. Additionally, the Safety Manager arranged to have Self-Defense workshops for any interested staff. The workshops focused on awareness, prevention, risk reduction, and risk avoidance while also demonstrating basic, effective techniques to guard against physical assault.

General Services continues to supply COVID at-home test kits to all of our branches, for staff as well as patron use. We will continue to distribute tests as needed. General Services also has continued the application of enhanced cleaning procedures throughout the District.

**ITEM VI.A.3.c.****MEMORANDUM**

TO: Board of Trustees through Kelvin Watson, Executive Director

FROM: Jeffrey Serpico, Human Resources

DATE: October 31, 2023

SUBJECT: Human Resources Activity Report, November 2023

This memorandum reports on the Human Resources Department's activities and project updates for the month of September 2023 and analytics compiled from the period of July 1, 2023 TO September 30, 2023.

Powerful People**HR Report Contents:**

1. **Fiscal Year HR Goals and Objectives (Plays - Powerful People)**
2. **Transactional Activity & Key Metrics (HR Administrative)**
 - a. **HR Dashboard - Fiscal Year 2022-2023**
 - b. **Diversity Dashboard - Calendar Year 2023**

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

- **Develop and Maintain Competitive Total Rewards Program:**
 - Establish District Employee Recognition Committee to develop and implement a formal District Recognition Program
 - Identify committee members and schedule meetings - Complete
 - Identify program elements - Complete
 - Service Awards (Key Anniversaries)
 - Quarterly Recognition
 - Annual Most Valuable Player (MVP) Awards
 - Individual
 - Team/Committee/Task Force
 - Perform due diligence on program elements - In process
 - Budget
 - Resources / Materials
 - Service Award Pin designs - Finalized
 - MVP (Team/Individual) Awards designs - In process
 - Process
 - Timeline

- Develop and implement Multilingual Pay Program (CBA 2024)
 - Develop procedures - In process
- Develop and implement Employee Emergency Fund Program
 - Determine 3rd party administration feasibility - In process
- **Develop, enhance and maintain intra-organizational communication methods and frequency to enhance employee engagement (Maintain and Modify 2024):**

Channel \ Method	Delivery	Frequency	Primary Audience
Monthly Board of Trustees Meeting	Meeting / Electronic	Monthly	External / Internal
Town Hall	Meeting / Electronic	Biannual	Internal
Executive Director Round Table	Meeting	Quarterly	Internal
Labor Management Meeting	Meeting	Quarterly	Internal / External
Inter Divisional Meetings	Meeting	Biweekly	Internal
Intra Divisional Meetings	Meeting	Biweekly	Internal
Standing Committees	Meeting	Variable	Internal
Administrative Team	Meeting	Weekly	Internal
District Web Site	Meeting	Continuous	External
Voyager Intranet	Electronic	Continuous	Internal
District Email	Electronic	Ad hoc	Internal
Surveys	Electronic	Ad hoc	Internal \ External
Conferences	Electronic	Ad hoc	External

- **Develop and enhance organizational and individual development opportunities:**
 - Implement Library Operations Career Ladder/Map (Library Aide 1 to Director Library Operations)
 - Determine time-line, communication, and HRIS needs - In process
 - Target Implementation Date January 1, 2024
 - October - Develop Communication Materials
 - November - Conduct Two Communication Meetings
 - December - System Changes
 - Leverage "Knowledge College" LMS to develop at least one (1) internal certification cluster
 - Complete first year of New Leader Onboarding Program (all current Leaders)
 - March 2023 to November 2023 - In-process (on target to complete November 2023)
 - A-Team Training (Beckley Group) - Begin November 8th, 2023
- **Evolve and champion a culture of Diversity, Equity, Inclusion, and Accessibility:**
 - Conduct District's first 3rd party DEIA Survey - Complete
 - Review survey results, update action plan and annual objectives to incorporate needs identified by the survey - In process
 - Continue to enhance internal DEIA knowledge and program initiatives through District supported education/certification - In process
- **Ensure quality outcomes by enhancing administrative effectiveness and efficiency:**
 - Conduct 3rd party (Koff and Associates) staffing analysis to ensure appropriate staffing levels and skill mix across the District - Target begin January 15, 2024
 - Implement new Applicant Tracking System (ATS)

2. Transactional Activity and Key Metrics:

- (a) Human Resources Dashboard 2023 - 2024
- (b) Diversity Dashboard (2023)



ITEM VIII.A.1.

AGENDA ITEM

NOVEMBER 9, 2023 MEETING OF THE BOARD OF TRUSTEES

Agenda Item #VIII.A.1.:

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 2022-2023.

Background:

At the March 9, 2023 meeting of the Board of Trustees, the Board authorized staff to appoint HintonBurdick, CPAs and Advisors for auditing services for the fiscal year ending June 30, 2023.

The draft of the audit and compliance report was presented to the Finance and Audit Committee on Monday, November 6, 2023.

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

Recommended Action:

Motion to accept the 2022-2023 Audit Report as presented by HintonBurdick, CPAs and Advisors, and to incorporate the Opinion Letter into the official minutes of the Board of Trustees' November 9, 2023 meeting.



October 23, 2023

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, 2023, and have issued our report thereon dated October 23, 2023. 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 July 1, 2023, 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. The District changed accounting policies related to the application of subscription-based information technology arrangements accounting and financial reporting requirements by adopting GASB Statement No. 96, Subscription-Based Information Technology Arrangements, in fiscal year 2023. 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. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.



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 23, 2023.

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



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CPAs & ADVISORS

HintonBurdick.com ▶ 888-566-1277

**Annual
Financial Report**

**Las Vegas Clark-County
Library District**

Las Vegas, Nevada

**For the Year Ended
June 30, 2023**



Las Vegas Clark-County Library District

Annual Financial Report

**For the Year Ended
June 30, 2023**

**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**ANNUAL FINANCIAL REPORT
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LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

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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, 2023, 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, 2023, 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.

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 and related ratio, the schedule of statutorily required OPEB contribution information, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2023, 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 23, 2023



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Management's Discussion and Analysis

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

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, 2023.

Financial Highlights

Summary of Selected Statement of Net Position Information

	Total Primary Government			
	2023	2022	Change	
Cash and cash equivalents	\$ 32,189,036	\$ 19,658,646	\$ 12,530,390	63.74 %
Investments	51,759,602	44,089,470	7,670,132	17.40 %
Capital and right-to-use assets, net	184,606,290	183,419,830	1,186,460	0.65 %
Bonds and notes payable	26,290,000	26,290,000		%
Compensated absences	7,337,444	6,607,206	730,238	11.05 %
Total postemployment benefits other than pensions liability	1,268,230	1,413,528	(145,298)	(10.28)%
Net pension liability	55,700,597	28,408,876	27,291,721	96.07 %
Net position	215,564,394	195,642,757	19,921,637	10.18 %
Charges for services	1,343,646	1,012,994	330,652	32.64 %
Property taxes	58,262,466	54,388,383	3,874,083	7.12 %
Intergovernmental shared revenues, unrestricted	30,171,434	29,109,435	1,061,999	3.65 %
Total expenses	75,247,262	62,365,205	12,882,057	20.66 %
Change in net position	19,921,637	25,405,178	(5,483,541)	(21.58)%

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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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.

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

Governmental Funds

Governmental funds are essentially used 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 non-major governmental funds is combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Notes to the 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 and Other 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.

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

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023****Government-wide Financial Analysis****Summary Statement of Net Position**

	Governmental Activities and Total Primary Government	
	2023	2022
Assets		
Current, restricted and other	\$ 111,406,273	\$ 90,762,352
Capital	<u>184,606,290</u>	<u>183,419,830</u>
Total assets	<u>296,012,563</u>	<u>274,182,182</u>
Deferred outflows of resources	<u>19,281,635</u>	<u>16,882,310</u>
Liabilities		
Current	8,340,884	4,639,588
Long-term	<u>87,390,494</u>	<u>62,813,102</u>
Total liabilities	<u>95,731,378</u>	<u>67,452,690</u>
Deferred inflows of resources	<u>3,998,426</u>	<u>27,969,045</u>
Net position		
Net investment in capital assets	158,126,169	157,036,338
Restricted	23,793,412	22,448,735
Unrestricted	<u>33,644,813</u>	<u>16,157,684</u>
Total net position	<u>\$ 215,564,394</u>	<u>\$ 195,642,757</u>

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 \$215,564,394 (net position).

By far, the largest portion of the District's net position (73.4%) 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 11.0% of the District's total net position.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

Summary Statement of Changes in Net Position		
	Governmental Activities and Total Primary Government	
	2023	2022
Revenues		
Program revenues		
Charges for services	1,343,646	1,012,994
Operating grants and contributions	2,212,408	2,251,590
General revenues		
Property taxes	58,262,466	54,388,383
Intergovernmental shared revenues, unrestricted	30,171,434	29,109,435
Investment income	1,586,278	(301,590)
Gain on disposal of capital assets	348,756	
Miscellaneous	1,243,911	1,309,571
Total revenues	<u>95,168,899</u>	<u>87,770,383</u>
Expenses		
Culture and recreation	74,943,752	62,065,838
Debt service, interest	<u>303,510</u>	<u>299,367</u>
Total expenses	<u>75,247,262</u>	<u>62,365,205</u>
Change in net position	19,921,637	25,405,178
Net position, beginning of year	<u>195,642,757</u>	<u>170,237,579</u>
Net position, end of year	<u><u>215,564,394</u></u>	<u><u>195,642,757</u></u>

Governmental Activities

Property taxes increased \$3,874,083 or 6.6% and intergovernmental shared revenues, unrestricted, increased \$1,061,999 or 3.6% 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 and higher demand. The increase in intergovernmental shared revenues, unrestricted, was the result of growth in consumer spending.

Culture and recreation expenses increased \$12,877,914 or 20.7% from the prior year. This change can be primarily attributed to increases in compensated absences (due to increased accruals and pay rates), and pension expense (due to changes in the actuarial valuation), which were partially offset by normal fluctuations in day-to-day operational activities and the District continuing its conservative spending practices that are designed to provide fiscal stability, but not to adversely affect the provision of library services.

Governmental Fund Financial Analysis

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

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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 \$104,150,527, an increase of \$20,480,911 (24.5%) from the prior year. Approximately 22.6% (\$23,523,198) of the total current year 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, 2) the acquisition, construction or improvement of capital assets, 3) grant and other programs, or 4) generate income to pay for the purchase of library media materials.

The general fund is the chief operating fund of the District. At year end, the fund balance of the general fund was \$23,523,198. As a measure of the general fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Fund balance represents 33.8% of total general fund expenditures.

The fund balance of the District's general fund decreased by \$11,862,768 (33.5%) during the current fiscal year. The decrease in fund balance is primarily due transfers to the capital projects fund and increased expenditures, which were partially offset by increases in property taxes and intergovernmental shared revenues. The increase in property taxes in Southern Nevada is due to increased property values, which was primarily due to lower supply and higher demand. The increase in intergovernmental shared revenues, unrestricted, was the result of growth in consumer spending.

The Las Vegas-Clark County Library District Foundation fund has an ending fund balance of \$21,765,481, an increase of \$138,367 from prior year, due to normal fluctuations in day-to-day operational activities.

The capital projects fund has a total ending fund balance of \$55,961,597, an increase of \$32,008,276 (133.6%) from the previous fiscal year. This increase was primarily due to transfers from the general fund and proceeds from the disposal of fixed assets, which were partially offset by increased expenditures.

The aggregate non-major funds have a combined total fund balance of \$2,900,251, an increase of \$197,036 from prior year, due to normal fluctuations in day-to-day operational activities, all of which is either restricted, committed or assigned for specific purposes.

General Fund Budgetary Highlights

Summary of Selected General Fund Budget to Actual Information

	Original Budget	Final Budget	Actual	Variance
Total Revenues	\$ 91,058,000	\$ 91,058,000	\$ 91,574,593	\$ 516,593
Total Expenditures	76,195,444	76,195,444	69,628,859	6,566,585
Total Fund Balance	15,183,125	15,183,125	23,523,198	8,340,073

During the year:

Revenues were higher than the final budgetary estimate primarily as a result of increases in property taxes and intergovernmental shared revenues, unrestricted.

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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

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 Assets

	Governmental Activities and Total Primary Government	
	2023	2022
Construction in progress	\$ 1,360,082	\$ 5,706,578
Land	5,706,578	5,706,578
Buildings	99,925,852	105,877,993
Improvements	209,230	350,890
Library media materials	73,821,332	68,695,201
Furniture and equipment	3,370,761	2,696,881
Right-to-use leased building	76,467	92,287
Right-to-use subscription software	135,988	
	<u>\$ 184,606,290</u>	<u>\$ 183,419,830</u>

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

Construction in progress costs of \$1,360,082 were incurred for a new West Las Vegas library branch.

Furniture and equipment additions were purchased at a cost of \$1,492,870.

The District purchased library media materials, at a cost of \$11,547,834.

Right-to-use subscription software was added, as required by Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, at a cost of \$191,498.

Depreciation and amortization expense for the fiscal year was \$10,538,202.

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

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023****Outstanding Debt, Lease and Subscription Software Obligations**

At fiscal year end, 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, Lease and Subscription Software Obligations

	<u>Governmental Activities and Total Primary Government</u>	
	<u>2023</u>	<u>2022</u> (Restated)
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
Lease obligations	78,695	93,492
Subscription software	<u>111,426</u>	
	<u>\$ 26,480,121</u>	<u>\$ 26,383,492</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 63.5% of total general fund revenues.

The District's second largest revenue, intergovernmental shared revenues, composed primarily of sales and use taxes, comprise 32.9% of total general fund revenues.

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 continue to successfully provide the District with additional resources to withstand any subsequent financial downturns in the near term. Combined with slowly improving economic conditions in Southern Nevada, these measures allowed the District to resume transferring funds to the Capital Projects Fund, build reserves, and continue spending on critical projects. However, the future impact of the COVID-19 pandemic is unknown and 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 2024 fiscal year.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**STATEMENT OF NET POSITION****JUNE 30, 2023**

	<u>Government Activities</u>
Assets	
Cash and cash equivalents, unrestricted	31,930,833
Investments, unrestricted	48,714,398
Taxes receivable	1,429,710
Notes receivable	17,981,600
Interest receivable	240,698
Other receivables, net	496,974
Due from other governments	5,829,399
Prepaid items	1,375,293
Other assets	103,961
Cash and cash equivalents, restricted	258,203
Investments, restricted	3,045,204
Capital assets, net of accumulated depreciation and amortization	
Construction in progress	1,360,082
Land	5,706,578
Buildings	99,925,852
Improvements	209,230
Library media materials	73,821,332
Furniture and equipment	3,370,761
Collection (Notes 1 and 2)	
Right-to-use leased building	76,467
Right-to-use subscription software	<u>135,988</u>
Total assets	<u>296,012,563</u>
Deferred outflows of resources	
Deferred amounts related to pensions	<u>19,281,635</u>
Liabilities	
Accounts payable	2,595,198
Payroll and benefits payable	2,089,420
Deposits payable	134,520
Unearned revenue	9,583
Interest payable	116,265
Long-term liabilities, due within one year	
Lease liabilities payable	15,285
Subscription software obligations	50,118
Compensated absences	3,330,495
Long-term liabilities, due in more than one year	
Bonds and notes payable	26,290,000
Lease liabilities payable	63,410
Subscription software obligations	61,308
Compensated absences	4,006,949
Total postemployment benefits other than pensions liability	1,268,230
Net pension liability	<u>55,700,597</u>
Total liabilities	<u>95,731,378</u>
Deferred inflows of resources	
Deferred amounts related to pensions	<u>3,998,426</u>

See notes to basic financial statements. 13

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**STATEMENT OF NET POSITION (CONTINUED)****JUNE 30, 2023**

	<u>Government Activities</u>
Net position	
Net investment in capital assets	158,126,169
Restricted for	
Debt service	1,143,761
Grant programs	360,539
Other purposes	22,279,112
Permanent fund principal, nonexpendable	10,000
Unrestricted	<u>33,644,813</u>
Total net position	<u><u>215,564,394</u></u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Function/program	Program Revenues				Net (Expenses) Revenues and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities					
Culture and recreation	\$ 74,943,752	\$ 1,343,646	\$ 2,212,408	\$	\$ (71,387,698)
Debt service					
Interest	<u>303,510</u>				<u>(303,510)</u>
Total governmental activities and primary government	<u>75,247,262</u>	<u>1,343,646</u>	<u>2,212,408</u>		<u>(71,691,208)</u>
General revenues					
Property taxes					58,262,466
Intergovernmental shared revenues, unrestricted					30,171,434
Investment income					1,586,278
Gain on disposal of capital assets					348,756
Miscellaneous					<u>1,243,911</u>
Total general revenues					<u>91,612,845</u>
Change in net position					19,921,637
Net position, beginning of year					<u>195,642,757</u>
Net position, end of year					<u>\$ 215,564,394</u>

See notes to basic financial statements. 15

Fund Financial Statements

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**GOVERNMENTAL FUNDS****BALANCE SHEET****JUNE 30, 2023**

		Special Revenue Fund	Capital Projects Fund		
		Las Vegas-Clark County Library District Foundation Fund	Capital Projects Fund	Non-major Governmental Funds	Total Governmental Funds
	General Fund				
Assets					
Cash and cash equivalents, unrestricted	\$ 14,461,266	\$ 500,431	\$ 15,097,629	\$ 1,871,507	\$ 31,930,833
Investments, unrestricted	6,861,347	344,466	41,508,585		48,714,398
Taxes receivable	1,417,092			12,618	1,429,710
Notes receivable		17,981,600			17,981,600
Interest receivable	37,603	63,605	139,490		240,698
Other receivables, net	496,974				496,974
Due from other governments	5,240,663			588,736	5,829,399
Due from other funds	239,638	30,654	1,000	410,788	682,080
Other assets				16,333	16,333
Cash and cash equivalents, restricted		4,982		253,221	258,203
Investments, restricted		3,045,204			3,045,204
Total assets	<u>\$ 28,754,583</u>	<u>\$ 21,970,942</u>	<u>\$ 56,746,704</u>	<u>\$ 3,153,203</u>	<u>\$ 110,625,432</u>
Liabilities					
Accounts payable	\$ 1,713,207	\$ 5,195	\$ 785,107	\$ 91,689	\$ 2,595,198
Payroll and benefits payable	2,078,395			11,025	2,089,420
Deposits payable	134,520				134,520
Due to other funds	417,382	136,661		128,037	682,080
Unearned revenue				9,583	9,583
Total liabilities	<u>4,343,504</u>	<u>141,856</u>	<u>785,107</u>	<u>240,334</u>	<u>5,510,801</u>
Deferred inflows of resources					
Unavailable revenue, property taxes	887,881			12,618	900,499
Unavailable revenue, investment income		63,605			63,605
Total deferred inflows of resources	<u>887,881</u>	<u>63,605</u>		<u>12,618</u>	<u>964,104</u>
Total liabilities and deferred inflows of resources	<u>5,231,385</u>	<u>205,461</u>	<u>785,107</u>	<u>252,952</u>	<u>6,474,905</u>
Fund balances					
Nonspendable					
Permanent fund principal				10,000	10,000
Restricted for					
Debt service				1,260,026	1,260,026
Grant programs				360,539	360,539
Other purposes		21,603,129		675,983	22,279,112
Assigned to					
Debt service				593,703	593,703
Capital projects			55,961,597		55,961,597
Other purposes		162,352			162,352
Unassigned	<u>23,523,198</u>				<u>23,523,198</u>
Total fund balances	<u>23,523,198</u>	<u>21,765,481</u>	<u>55,961,597</u>	<u>2,900,251</u>	<u>104,150,527</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,754,583</u>	<u>\$ 21,970,942</u>	<u>\$ 56,746,704</u>	<u>\$ 3,153,203</u>	<u>\$ 110,625,432</u>

See notes to basic financial statements. 17

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2023**

Fund balances, governmental funds		\$ 104,150,527
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 and right-to-use assets	\$ 299,714,371	
Less accumulated depreciation and amortization	<u>(115,108,081)</u>	
		184,606,290
Prepaid items and other assets represent current fund expenditures that benefit future periods; and therefore, are not reported in governmental funds.		
Prepaid items	1,358,960	
Inventory	<u>103,961</u>	
		1,462,921
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.		
Unamortized deferred outflows related to pensions	19,281,635	
Unamortized deferred inflows related to pensions	<u>(3,998,426)</u>	
		15,283,209
Long-term liabilities, including bonds, notes, lease obligations and subscription software obligations payable, are not due and payable in the current period; and therefore, are not reported in governmental funds.		
Debt, lease and subscription software obligations payable	(26,480,121)	
Compensated absences	(7,337,444)	
Postemployment benefits other than pensions liability	(1,268,230)	
Net pension liability	<u>(55,700,597)</u>	
		(90,786,392)
Other liabilities are not due and payable in the current period; and therefore, are not reported in governmental funds.		
Interest payable	<u>(116,265)</u>	
		(116,265)
Unavailable revenue represents amounts that were not available to fund current expenditures; and therefore, are not reported in governmental funds.		
Unavailable revenue, property taxes	900,499	
Unavailable revenue, investment income	<u>63,605</u>	
		<u>964,104</u>
Net position, governmental activities		\$ <u>215,564,394</u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**GOVERNMENTAL FUNDS****STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023**

	Special Revenue Fund		Capital Projects Fund		
	Las Vegas-Clark County Library District Foundation Fund		Capital Projects Fund	Non-major Governmental Funds	Total Governmental Funds
	General Fund	Foundation Fund	Capital Projects Fund	Non-major Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 58,178,706	\$	\$	\$ 18	\$ 58,178,724
Intergovernmental shared revenues	30,142,694			1,469,701	31,612,395
Charges for services	1,343,646				1,343,646
Investment income	800,310	284,638	510,789	1,190	1,596,927
Contributions	211,407	539,906		371,766	1,123,079
Miscellaneous	897,830	345,419		432,935	1,676,184
Total revenues	<u>91,574,593</u>	<u>1,169,963</u>	<u>510,789</u>	<u>2,275,610</u>	<u>95,530,955</u>
Expenditures					
Current					
Culture and recreation	<u>58,291,278</u>	<u>1,031,596</u>	<u>2,903,132</u>	<u>1,241,250</u>	<u>63,467,256</u>
Capital outlay					
Culture and recreation	<u>11,235,569</u>		<u>2,815,759</u>	<u>540,957</u>	<u>14,592,285</u>
Debt service					
Principal payments	94,869				94,869
Interest	<u>7,143</u>			<u>296,367</u>	<u>303,510</u>
Total debt service	<u>102,012</u>			<u>296,367</u>	<u>398,379</u>
Total expenditures	<u>69,628,859</u>	<u>1,031,596</u>	<u>5,718,891</u>	<u>2,078,574</u>	<u>78,457,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,945,734</u>	<u>138,367</u>	<u>(5,208,102)</u>	<u>197,036</u>	<u>17,073,035</u>
Other financing sources (uses)					
Subscription software issuance	191,498				191,498
Proceeds from capital asset disposal			3,216,378		3,216,378
Transfers in			34,000,000		34,000,000
Transfers out	<u>(34,000,000)</u>				<u>(34,000,000)</u>
Total other financing sources (uses)	<u>(33,808,502)</u>		<u>37,216,378</u>		<u>3,407,876</u>
Change in fund balance	<u>(11,862,768)</u>	<u>138,367</u>	<u>32,008,276</u>	<u>197,036</u>	<u>20,480,911</u>
Fund balance, beginning of year	<u>35,385,966</u>	<u>21,627,114</u>	<u>23,953,321</u>	<u>2,703,215</u>	<u>83,669,616</u>
Fund balance, end of year	<u>\$ 23,523,198</u>	<u>\$ 21,765,481</u>	<u>\$ 55,961,597</u>	<u>\$ 2,900,251</u>	<u>\$ 104,150,527</u>

See notes to basic financial statements. 19

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Change in fund balances, governmental funds		\$ 20,480,911
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 and right-to-use assets	\$ 14,592,284	
Less current year depreciation and amortization	(10,538,202)	
Gain (loss) on disposal of capital and right-to-use assets	348,756	
Proceeds from sale of capital and right-to-use assets	<u>(3,216,378)</u>	1,186,460
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, property taxes	83,742	
Change in unavailable revenue, investment income	<u>(10,649)</u>	73,093
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 issued exceeded repayments		
Subscription software obligations incurred	(191,498)	
Debt, lease and subscription software principal repayments	<u>94,869</u>	(96,629)
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 compensated absences payable	(730,238)	
Change in postemployment benefits other than pensions liability and related balances	145,298	
Change in net pension liability and related balances	<u>(921,777)</u>	(1,506,717)
Some expenditures reported in governmental funds benefit a future period; and therefore, are not reported in the statement of activities.		
Change in prepaid items	(173,254)	
Change in inventory	<u>(42,227)</u>	(215,481)
Change in net position, governmental activities		\$ <u>19,921,637</u>

Notes to Basic Financial Statements

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2023

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.

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 the District with aid, support, and assistance in the promotion, growth, and improvement of the District.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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 (QEI) in designated Community Development Entities (CDEs). These designated CDEs must use substantially all of the proceeds to make Qualified Low-Income Community Investments (QLICs).

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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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.

Governmental Fund Financial Statements

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the current fiscal year end.

The primary revenue sources, which have been treated as susceptible to accrual by the District, are property taxes, intergovernmental consolidated taxes, grants, 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 to provide the District with aid, support, and assistance in the promotion, growth, and improvement of the District.

Capital Projects Fund - Accounts for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of 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 restricted, committed or assigned 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 to support the District's programs.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

The District has no nongovernmental fund types.

Assets and Liabilities

Cash, Cash Equivalents 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.

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.

Receivables, Payables and Unavailable or Unearned Revenues

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.

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.

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.

Receivables 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 such 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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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 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.

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.

The District reports the following types of right-to-use capital assets:

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. This lease expires in April 2028. The assets and related liabilities are recognized at the present value of the expected future minimum lease payments to be paid during the lease term using the District's incremental borrowing rate as of the required implementation date or subsequent lease inception date currently ranging from 3.25% to 4.38%.

Subscription software right-to-use capital assets – Under the contract agreement terms, the District makes monthly payments in exchange for control of, and the right-to-use, a specified asset. These contracts expire at various times through June 2026. The assets and related liabilities are recognized at the present value of the expected future minimum contract payments to be paid during the contract term using the District's incremental borrowing rate as of the required implementation date or subsequent lease inception date currently ranging from 3.25% to 4.38%.

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>Years</u>
Buildings	5-50
Improvements	5-50
Library media materials	5
Furniture and equipment	5-20
Right-to-use leased building	7-8
Right-to-use subscription software	5-8

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

Collection

The District's collection (Note 2), was acquired through a combination of purchases and contributions and is not recognized as an asset on the statement of net position. Furthermore, revenue for contributed collection items is not reflected on the statement of revenues, expenditures and changes in fund balances.

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.

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.

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.

Postemployment Benefits Other Than Pensions (OPEB)

The District recognizes benefit payments when due and payable in accordance with the benefit terms for the purpose of measuring its total OPEB liability, deferred outflows of resources and deferred inflow of resources related to OPEB and OPEB expense. OPEB investments are reported at estimated fair value.

Deferred Outflows and Inflows 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 represents a consumption of net assets that applies to future periods; and therefore, will not be recognized as an inflow of resources (revenue) until that time. Amounts related to the multiple-employer, cost-sharing defined benefit pension plan are reported as deferred inflows of resources.

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LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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.

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.

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.

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LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

Assigned fund balances include 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 nonspendable, restricted or committed.

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 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) total postemployment benefits other than pensions liability, and 4) deferred outflows and inflows of resources.

Note 2. Stewardship and Accountability

Budgets and Budgetary Accounting

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 GAAP as applied to government units 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.

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

The NRS require budget controls to be exercised at the function level. The District's Executive Director and Chief Financial Officer are authorized to transfer budget amounts between functions within a fund. However, the Board's approval is required for all transfers between funds.

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LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

Budget augmentations are accomplished through formal Board action.

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.

Collection

The District's collection is comprised of a permanent art collection that is held for educational, research, and exhibition purposes. Each item is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously. The collection is subject to a District procedure that requires proceeds from their sales, if any, to be used to acquire other collection items.

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, 2023, aggregated as follows:

Agreement/program description	NRS 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	\$ 3,129
Specific tax being abated	Personal property taxes and/or sales and use taxes
Agreement/program description	NRS 360.754 - Partial abatement of certain taxes imposed on new or expanded data center
Amount abated during the current year	\$ 146,978
Specific tax being abated	Property taxes and/or sales and use taxes
Agreement/program description	NRS 701A.370 - 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	\$ 56,206
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	\$ 17,957
Specific tax being abated	Sales and use taxes

New Accounting Pronouncements

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.

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LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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.

Note 3. Detailed Notes on All Funds

Cash, Cash Equivalents 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 \$32,189,036, and the bank balance was \$32,289,808. 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.

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.

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LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

At year end, the estimated fair value of the District's investments was based on:

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

Level 2 – A matrix pricing model, used 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:

	Reported Amount (Fair Value)	Less than 1 year	1 to 5 years
Level 1			
U.S. Treasury securities	\$ 44,423,007	\$ 32,000,197	\$ 12,422,810
Corporate notes and bonds	650,551	296,654	353,897
Mutual funds	3,700	3,700	
Level 2			
U.S. Agency securities	6,040,787	1,655,219	4,385,568
Certificates of deposit	<u>641,557</u>	<u>641,557</u>	
Level 3			
Total cash equivalents and investments	<u>\$ 51,759,602</u>	<u>\$ 34,597,327</u>	<u>\$ 17,162,275</u>

* 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.

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 District 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.

Investments in any type of investment that represent 5% or more of total investments at year end, were as follows:

	Percentage of Portfolio
U.S. Treasury securities	85.3 %
U.S. Agency securities	11.7 %

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023****Capital Assets**

For the year ended June 30, 2023, capital asset activity was as follows:

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023
Governmental activities				
Capital assets not being depreciated or amortized				
Construction in progress	\$	\$ 1,360,082	\$	\$ 1,360,082
Land	5,706,578			5,706,578
Total capital assets not being depreciated or amortized	5,706,578	1,360,082		7,066,660
Capital assets being depreciated or amortized				
Buildings	158,489,025		(6,247,325)	152,241,700
Improvements	3,781,448		(1,011,138)	2,770,310
Library media materials	114,492,001	11,547,834	(3,004,282)	123,035,553
Furniture and equipment	15,967,052	1,492,870	(3,159,380)	14,300,542
Total capital assets being depreciated or amortized	292,729,526	13,040,704	(13,422,125)	292,348,105
Accumulated depreciation and amortization				
Buildings	(52,611,032)	(3,220,824)	3,516,008	(52,315,848)
Improvements	(3,430,558)	(85,500)	954,978	(2,561,080)
Library media materials	(45,796,800)	(6,421,703)	3,004,282	(49,214,221)
Furniture and equipment	(13,270,171)	(738,845)	3,079,235	(10,929,781)
Total accumulated depreciation and amortization	(115,108,561)	(10,466,872)	10,554,503	(115,020,930)
Total capital assets being depreciated or amortized, net	177,620,965	2,573,832	(2,867,622)	177,327,175
Right-to-use capital assets being amortized				
Right-to-use leased building	108,108			108,108
Right-to-use subscription software		191,498		191,498
Total right-to-use capital assets being amortized	108,108	191,498		299,606
Accumulated amortization				
Right-to-use leased building	(15,821)	(15,820)		(31,641)
Right-to-use subscription software		(55,510)		(55,510)
Total accumulated amortization	(15,821)	(71,330)		(87,151)
Total right-to-use capital assets being amortized, net	92,287	120,168		212,455
Total governmental activities	\$ 183,419,830	\$ 4,054,082	\$ (2,867,622)	\$ 184,606,290

Depreciation and amortization charged to the culture and recreation function for the year totaled \$10,538,202.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023****Due To and From Other Funds**

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</u>	<u>Payable</u>
General Fund	\$ 239,638	\$ 417,382
Las Vegas-Clark County Library District Foundation, Special Revenue Fund	30,654	136,661
Capital Projects, Capital Projects Fund	1,000	
Non-major Governmental Funds	<u>410,788</u>	<u>128,037</u>
	<u>\$ 682,080</u>	<u>\$ 682,080</u>

Interfund Transfers

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 In Fund</u>	<u>Transfer Out Fund</u>	<u>Amount</u>
Capital Projects, Capital Projects Fund	General Fund	<u>\$ 34,000,000</u>

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.

Long-term Liabilities

Outstanding long-term liabilities at June 30, 2023, were as follows:

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance June 30, 2023</u>
Governmental activities				
Notes payable (direct placement)				
LVCIC QLICI – Loan A	July 2057	1.203%	\$ 11,335,600	\$ 11,335,600
LVCIC QLICI – Loan B	July 2057	1.203%	5,154,400	5,154,400
Clearinghouse QLICI – Loan A	December 2047	1.000%	6,646,000	6,646,000
Clearinghouse QLICI – Loan B	December 2047	1.000%	<u>3,154,000</u>	<u>3,154,000</u>
Total notes payable (direct placement)			<u>26,290,000</u>	<u>26,290,000</u>
Lease obligations				
Facilities lease	April 2028	3.25% to 4.38%	<u>108,108</u>	<u>78,695</u>

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance June 30, 2023</u>
Subscription software obligations				
Subscription software	Through June 2026	3.25% to 4.38%	<u>191,498</u>	<u>111,426</u>
Total governmental activities			<u>\$ 26,589,606</u>	<u>\$ 26,480,121</u>

At June 30, 2023, minimum payment requirements to maturity were as follows:

<u>For the Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
Governmental activities		
Notes payable (direct placement)		
2024	\$ 391,035	\$ 281,095
2025	793,992	276,236
2026	802,783	288,618
2027	811,672	279,802
2028	4,195,204	270,888
2029 - 2033	4,432,792	1,217,212
2034 - 2038	4,683,948	978,954
2039 - 2043	4,711,019	727,085
2044 - 2048	2,779,135	477,414
2049 - 2053	<u>2,688,420</u>	<u>248,960</u>
2054 - 2058		<u>76,402</u>
Total notes payable (direct placement)	<u>26,290,000</u>	<u>5,122,666</u>
Lease obligations		
2024	15,285	2,331
2025	15,789	1,827
2026	16,310	1,306
2027	16,848	768
2028	<u>14,463</u>	<u>217</u>
Total lease obligations	<u>78,695</u>	<u>6,449</u>
Subscription software obligations		
2024	50,118	3,882
2025	52,357	1,643
2026	<u>8,951</u>	<u>49</u>
Total subscription software obligations	<u>111,426</u>	<u>5,574</u>
Total governmental activities	<u>\$ 26,480,121</u>	<u>\$ 5,134,689</u>

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

Long-term liabilities activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Due Within One Year
Governmental activities					
Notes payable (direct placement)					
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	
Total notes payable (direct placement)	26,290,000			26,290,000	
Lease obligations					
Facilities lease	93,492		(14,797)	78,695	15,285
Subscription software obligations					
Subscription software		191,498	(80,072)	111,426	50,118
Compensated absences	6,607,206	3,699,451	(2,969,213)	7,337,444	3,330,495
Postemployment benefits other than pensions	1,413,528	53,425	(198,723)	1,268,230	
Net pension liability	28,408,876	30,685,264	(3,393,543)	55,700,597	
Total governmental activities	\$ 62,813,102	\$ 34,629,638	\$ (6,656,348)	\$ 90,786,392	\$ 3,395,898

Compensated absences, total postemployment benefits other than pensions liability and net pension liability are normally liquidated by the general fund.

Debt Covenants and Legal Debt Margin

Certain long-term liabilities are subject to restrictive debt covenants with which management believes the District to be in compliance.

The amount of general obligation, long-term debt that can be incurred by the District is limited by NRS. The total outstanding long-term debt principal during a year is limited to no more than 10% of the assessed value of taxable property. Management believes the District to be in compliance with this limitation.

Commitments

Governmental fund commitments outstanding for construction and construction-related services at year end totaled approximately \$1,213,000 and \$5,698,000 for non-construction related services.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

Note 4. Other Information

Risk 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 32.9% of general fund revenues compared to 34.2% in the prior year.

At year end, housing prices continued to increase due to 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. Property taxes comprise 63.5% of general fund revenues compared to 63.8% in the prior year.

During the COVID-19 pandemic, the District implemented several cost saving strategies designed to ensure financial sustainability in response to the COVID-19 pandemic. These strategies continue to successfully provide the District with additional resources to withstand any subsequent financial downturns in the near term. Combined with slowly improving economic conditions in Southern Nevada, these measures allowed the District to resume transferring funds to the Capital Projects Fund, build reserves, and continue spending on critical projects.

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 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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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 and 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.

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 are 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 \$10 to \$918 per person, per month, and totaled \$87,308 for the year.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023
Measurement date	June 30, 2023
Discount rate	
Beginning of year	3.9%
End of year	4.0%
Actuarial cost method	Entry age normal, level percent of pay
Total retirees	
Beginning of year	34
End of year	32
Average retiree age	
Beginning of year	76.2 years
End of year	77.4 years
Projected pay increase *	
Projected trend on payments to PEBP	Pre-Medicare – 6.00% in 2021 fluctuating down to 3.9% by 2076 7.5% per annum, decreasing 0.25 to 0.5% per year to an ultimate rate of 4.5%
Mortality rates	Society of Actuaries Pub-2010 Public Retirement Plans Headcount- Weighted General Mortality Tables using Scale MP-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 Discount Rate	Discount Rate	1% Increase in Discount Rate
Total OPEB liability	\$ <u>1,391,863</u>	\$ <u>1,268,230</u>	\$ <u>1,161,472</u>
	1% Decrease in Healthcare Trend Rate	Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Total OPEB liability	\$ <u>1,167,728</u>	\$ <u>1,268,230</u>	\$ <u>1,381,987</u>

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

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

Interest on total OPEB liability	\$ 53,425
Differences between expected and actual experience	(66,953)
Change in assumptions and other inputs	(44,462)
Service cost *	
	<hr/>
OPEB expense	(57,990)
Benefit payments (equal to employer contributions)	<hr/> (87,308)
Net change in total OPEB liability	(145,298)
Total OPEB liability, beginning of year **	<hr/> 1,413,528
Total OPEB liability, end of year **	<hr/> <hr/> \$ 1,268,230

* 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.

Multiple-Employer, Cost-Sharing Defined Benefit Pension Plan

The District's employees are covered by the Public Employees Retirement System of Nevada (PERS or the System), 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.

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 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this service time factor is 2.67% of average compensation. For plan members entering the System on or after January 1, 2010, there is a 2.50% service time factor for all years of service. Regular plan members entering the System on or after July 1, 2015 have a 2.25% service time factor. The System 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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

Post-retirement increases are provided by authority of NRS 286.575 - .579 and 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 30 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 at age 62 with 10 years of service, or any age with 30 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, or at age 62 with 10 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 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 10 years of service, at age 50 with 20 years of service, or at any age with 25 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 at age 60 with 10 years of service, or at age 50 with 20 years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

Members with the years of service necessary to receive a retirement benefit, but who have not reached the age for an unreduced benefit, may retire at any age with the benefit reduced for each year they are under the required age.

The normal ceiling limitation on 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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2023

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.

Although 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.

Effective July 1, 2023, the required employer/employee match rates increased to 17.5% for regular and 25.75% for police/fire members. The EPC rates also increase to 33.5% for regular and 50.0% 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, 2022, 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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2022
Inflation rate	
Beginning of year	2.50%
End of year	2.50%
Payroll growth	
Regular employees	3.50%
Police/fire employees	3.50%
Investment rate of return	
Beginning of year	7.25%
End of year	7.25%
Discount rate	
Beginning of year	7.25%
End of year	7.25%
Productivity pay increase	0.50%
Actuarial cost method	Entry age normal, level percent of pay
Projected salary increases, including inflation and productivity increases	
Regular employees	4.20% to 9.10%, depending on service
Police/fire employees	4.60% to 14.50%, depending on service

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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2022:

<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 2.50%.

The discount rate used to measure the PERS 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, the 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.

The District's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate was as follows:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Net pension liability	\$ <u>85,518,638</u>	\$ <u>55,700,597</u>	\$ <u>31,096,240</u>

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 \$55,700,597, which represents 0.30851% 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.

(Continued)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

For the current year, the District's pension expense was (\$4,559,763) 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	\$ 7,212,304	\$ 39,791
Changes of assumptions or other inputs	7,155,130	
Net difference between projected and actual earnings on investments	679,582	
Changes in proportion and differences between actual contributions and proportionate share of contributions	527,408	3,958,635
Contributions made subsequent to the measurement date	<u>3,707,211</u>	
	<u>\$ 19,281,635</u>	<u>\$ 3,998,426</u>

At June 30, 2022, the average expected remaining service life was 5.70 years.

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date totaling \$3,707,211 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:

For the Year Ended June 30,

2024	\$ 1,775,749
2025	1,685,293
2026	1,504,687
2027	5,822,016
2028	788,253

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

Net pension liability, beginning of year	\$ 28,408,876
Pension expense	4,559,763
Employer contributions	(3,393,543)
Change in net deferred outflows and inflows of resources	<u>26,125,501</u>
Net pension liability, end of year	<u>\$ 55,700,597</u>

At year end, payroll and benefits payable included \$1,088,969 payable to PERS, for the June required contributions and the accrued portion of July required contributions resulting from time working in June.

Required Supplementary Information

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2023

For the Year Ended June 30, ^{1, 4}	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
2018	²	\$ 71,482	\$	\$ (165,020)	\$ 22,856	\$ (93,503)
2019	²	63,980		(80,090)	10,199	(92,336)
2020	²	55,202		1,781	(114,655)	(93,298)
2021	²	44,022		20,429	29,658	(85,218)
2022	²	34,005		34,771	(311,150)	(88,743)
2023	²	53,425		(66,953)	(44,462)	(87,308)

For the Year Ended June 30, ^{1, 4}	Net Change in Total OPEB Liability	Total OPEB Liability, Beginning of Year	Total OPEB Liability, End of Year	Plan Fiduciary Net Position, Beginning of Year	Net OPEB Liability, End of Year	Covered-Employee Payroll
2018	\$ (164,185)	\$ 2,149,156	\$ 1,984,971	³	\$ 1,984,971	²
2019	(98,247)	1,984,971	1,886,724	³	1,886,724	²
2020	(150,970)	1,886,724	1,735,754	³	1,735,754	²
2021	8,891	1,735,754	1,744,645	³	1,744,645	²
2022	(331,117)	1,744,645	1,413,528	³	1,413,528	²
2023	(145,298)	1,413,528	1,268,230	³	1,268,230	²

¹ Information for Postemployment Benefits Other Than Pensions is not available for years prior to the year ended June 30, 2018. As additional information becomes available, this schedule will ultimately present information for the ten most recent fiscal years.

² The Public Employee Benefit Program is a closed plan and the number of employees for whom the District is obligated to provide OPEB is limited to eligible employees who retired prior to September 1, 2008. Therefore, service cost and covered-employee payroll are both zero. As a result, the net OPEB liability as a percent of covered-employee payroll is not applicable.

³ Employer contributions are equal to the benefit payments made during the year; and therefore, the beginning and ending plan fiduciary net position is zero. As a result, the plan fiduciary net position as a percentage of the total OPEB liability is not applicable.

⁴ As of the end of the most current fiscal year presented, no assets had been placed in a qualifying irrevocable trust.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS
STATUTORILY REQUIRED CONTRIBUTION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

<u>For the Year Ended June 30, ^{1, 3}</u>	<u>Statutorily Required Contributions</u>	<u>Contributions in Relation to the Statutorily Required Contributions</u>	<u>Contribution Excess (Deficiency)</u>	<u>Covered- Employee Payroll</u>
2018	\$ 93,503	\$ 93,503	\$	2
2019	92,336	92,336		2
2020	93,298	93,298		2
2021	85,218	85,218		2
2022	88,743	88,743		2
2023	87,308	87,308		2

^{1.} Information for Postemployment Benefits Other Than Pensions is not available for years prior to the year ended June 30, 2018. As additional information becomes available, this schedule will ultimately present information for the ten most recent fiscal years.

^{2.} The Public Employee Benefit Program is a closed plan and the number of employees for whom the District is obligated to provide OPEB is limited to eligible employees who retired prior to September 1, 2008. Therefore, service cost and covered-employee payroll are both zero. As a result, the net OPEB liability as a percent of covered-employee payroll is not applicable.

^{3.} As of the end of the most current fiscal year presented, no assets had been placed in a qualifying irrevocable trust.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
MULTIPLE-EMPLOYER COST-SHARING DEFINED BENEFIT PENSION PLAN
PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

For the Year Ended June 30, ¹	Proportion of the	Proportion of the	Covered	Proportion of the	PERS Fiduciary
	Collective Net Pension Liability	Collective Net Pension Liability		Collective Net Pension Liability as a Percentage of Covered Payroll	Net Position as a Percentage of Total Pension Liability
2014	0.33538 %	\$ 34,406,633	\$ 19,036,828	180.74 %	76.31210 %
2015	0.34184 %	38,432,593	19,776,530	194.33 %	75.12612 %
2016	0.34184 %	46,002,178	20,429,244	225.18 %	72.22995 %
2017	0.34239 %	45,536,922	21,261,880	214.17 %	74.22995 %
2018	0.34021 %	46,397,158	21,929,216	211.58 %	75.23536 %
2019	0.35145 %	47,924,045	23,794,894	201.40 %	76.45733 %
2020	0.34596 %	48,185,863	25,005,967	192.70 %	77.03999 %
2021	0.31152 %	28,408,876	25,712,125	110.49 %	86.50548 %
2022	0.30851 %	55,700,597	22,851,121	243.75 %	75.12034 %

¹ 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 measurement years.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
MULTIPLE-EMPLOYER COST-SHARING DEFINED BENEFIT PENSION PLAN
PROPORTIONATE SHARE OF STATUTORILY REQUIRED CONTRIBUTION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

For the Year Ended June 30, ¹	Contributions in Relation to the		Contribution Excess (Deficiency)	Covered Payroll	Contribution as a Percentage of Covered Payroll
	Statutorily Required Contributions	Statutorily Required Contributions			
2015	\$ 5,191,083	\$ 5,191,083	\$	\$ 19,776,530	26.25 %
2016	5,862,383	5,862,383		20,429,244	28.70 %
2017	6,174,110	6,174,110		21,261,880	29.04 %
2018	6,328,094	6,328,094		21,929,216	28.86 %
2019	6,761,114	6,761,114		23,794,894	28.41 %
2020	7,567,929	7,567,929		25,005,967	30.26 %
2021	6,937,523	6,937,523		25,712,125	26.98 %
2022	6,925,529	6,925,529		22,851,121	30.31 %
2023	7,414,422	7,414,422		28,551,840	25.97 %

¹ Information for the multiple-employer cost-sharing defined benefit pension plan is not available for measurement years prior to the year ended June 30, 2015. As information becomes available, this schedule will ultimately present information for the ten most recent measurement years.

General Fund

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes	\$ 59,198,000	\$ 59,198,000	\$ 58,178,706	\$ (1,019,294)
Intergovernmental shared revenues	30,000,000	30,000,000	30,142,694	142,694
Charges for services	1,000,000	985,000	1,343,646	358,646
Investment income	50,000	50,000	800,310	750,310
Contributions	210,000	210,000	211,407	1,407
Miscellaneous	<u>600,000</u>	<u>615,000</u>	<u>897,830</u>	<u>282,830</u>
Total revenues	<u>91,058,000</u>	<u>91,058,000</u>	<u>91,574,593</u>	<u>516,593</u>
Expenditures				
Salaries and wages	33,581,019	33,581,019	29,883,986	3,697,033
Employee benefits	14,062,191	14,062,191	12,488,295	1,573,896
Services and supplies	17,199,234	17,199,234	15,918,997	1,280,237
Capital outlay	11,353,000	11,353,000	11,235,569	117,431
Debt service				
Principal payments			94,869	(94,869)
Interest			<u>7,143</u>	<u>(7,143)</u>
Total expenditures	<u>76,195,444</u>	<u>76,195,444</u>	<u>69,628,859</u>	<u>6,566,585</u>
Excess of revenues over expenditures	<u>14,862,556</u>	<u>14,862,556</u>	<u>21,945,734</u>	<u>7,083,178</u>
Subscription software issuance			191,498	191,498
Transfers out	<u>(34,000,000)</u>	<u>(34,000,000)</u>	<u>(34,000,000)</u>	
Total other financing sources (uses)	<u>(34,000,000)</u>	<u>(34,000,000)</u>	<u>(33,808,502)</u>	<u>191,498</u>
Change in fund balance	<u>(19,137,444)</u>	<u>(19,137,444)</u>	<u>(11,862,768)</u>	<u>7,274,676</u>
Fund balance, beginning of year	<u>34,320,569</u>	<u>34,320,569</u>	<u>35,385,966</u>	<u>1,065,397</u>
Fund balance, end of year	<u>\$ 15,183,125</u>	<u>\$ 15,183,125</u>	<u>\$ 23,523,198</u>	<u>\$ 8,340,073</u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended JUNE 30, 2023

Note 1. Postemployment Benefits Other Than Pensions

For the year ended June 30, 2023, no significant events occurred that affected the measurement of the District's obligation for postemployment benefit other than pensions.

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 postemployment benefits other than pensions can be found in Note 4 to the basic financial statements.

Note 2. Multiple-Employer, Cost-Sharing Defined Benefit Pension Plan

For the year ended June 30, 2023, there were no changes in the pension benefit plan terms or significant changes to the actuarial methods and assumptions used in the actuarial valuation report dated June 30, 2022.

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 pension plan information can be found in Note 4 to the basic financial statements.

Note 3. 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.

Other Supplementary Information

Major Governmental Funds

Major Capital Projects Funds

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

MAJOR CAPITAL PROJECTS FUNDS FOR THE YEAR ENDED JUNE 30, 2023

Capital projects funds are used to account for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of capital assets.

Capital Projects

Accounts for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of capital assets.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**CAPITAL PROJECTS FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Investment income	\$ <u>150,000</u>	\$ <u>150,000</u>	\$ <u>510,789</u>	\$ <u>360,789</u>
Expenditures				
Services and supplies	6,481,674	5,804,300	2,903,132	2,901,168
Capital outlay	<u>5,210,547</u>	<u>5,887,921</u>	<u>2,815,759</u>	<u>3,072,162</u>
Total expenditures	<u>11,692,221</u>	<u>11,692,221</u>	<u>5,718,891</u>	<u>5,973,330</u>
Deficiency of revenues under expenditures	<u>(11,542,221)</u>	<u>(11,542,221)</u>	<u>(5,208,102)</u>	<u>6,334,119</u>
Proceeds from capital asset disposal			3,216,378	3,216,378
Transfers in	<u>34,000,000</u>	<u>34,000,000</u>	<u>34,000,000</u>	
Total other financing sources (uses)	<u>34,000,000</u>	<u>34,000,000</u>	<u>37,216,378</u>	<u>3,216,378</u>
Change in fund balance	22,457,779	22,457,779	32,008,276	9,550,497
Fund balance, beginning of year	<u>22,945,083</u>	<u>22,945,083</u>	<u>23,953,321</u>	<u>1,008,238</u>
Fund balance, end of year	<u>\$ <u>45,402,862</u></u>	<u>\$ <u>45,402,862</u></u>	<u>\$ <u>55,961,597</u></u>	<u>\$ <u>10,558,735</u></u>

Non-major Governmental Funds

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023**

	Non-major Special Revenue Funds	Non-major Debt Service Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
Assets				
Cash and cash equivalents, unrestricted	\$ 1,267,804	\$ 593,703	\$ 10,000	\$ 1,871,507
Taxes receivable		12,618		12,618
Due from other governments	588,736			588,736
Due from other funds	410,788			410,788
Other assets	16,333			16,333
Cash and cash equivalents, restricted	<u>253,221</u>			<u>253,221</u>
Total assets	<u>\$ 2,536,882</u>	<u>\$ 606,321</u>	<u>\$ 10,000</u>	<u>\$ 3,153,203</u>
Liabilities				
Accounts payable	\$ 91,689	\$	\$	\$ 91,689
Payroll and benefits payable	11,025			11,025
Due to other funds	128,037			128,037
Unearned revenue	<u>9,583</u>			<u>9,583</u>
Total liabilities	<u>240,334</u>			<u>240,334</u>
Deferred inflows of resources				
Unavailable revenue, property taxes		<u>12,618</u>		<u>12,618</u>
Total liabilities and deferred inflows of resources	<u>240,334</u>	<u>12,618</u>		<u>252,952</u>
Fund balances				
Nonspendable				
Permanent fund principal			10,000	10,000
Restricted for				
Debt service	1,260,026			1,260,026
Grant programs	360,539			360,539
Other purposes	675,983			675,983
Assigned to				
Debt service		<u>593,703</u>		<u>593,703</u>
Total fund balances	<u>2,296,548</u>	<u>593,703</u>	<u>10,000</u>	<u>2,900,251</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,536,882</u>	<u>\$ 606,321</u>	<u>\$ 10,000</u>	<u>\$ 3,153,203</u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NON-MAJOR GOVERNMENTAL FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023**

	Non-major Special Revenue Fund	Non-major Debt Service Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
Revenues				
Property taxes	\$	\$ 18	\$	\$ 18
Intergovernmental shared revenues	1,469,701			1,469,701
Investment income	1,190			1,190
Contributions	371,766			371,766
Miscellaneous	<u>432,925</u>	<u>10</u>		<u>432,935</u>
Total revenues	<u>2,275,582</u>	<u>28</u>		<u>2,275,610</u>
Expenditures				
Current				
Culture and recreation	<u>1,241,250</u>			<u>1,241,250</u>
Capital outlay				
Culture and recreation	<u>540,957</u>			<u>540,957</u>
Debt service				
Interest	<u>296,367</u>			<u>296,367</u>
Total expenditures	<u>2,078,574</u>			<u>2,078,574</u>
Excess of revenues over expenditures	<u>197,008</u>	<u>28</u>		<u>197,036</u>
Change in fund balance	197,008	28		197,036
Fund balance, beginning of year	<u>2,099,540</u>	<u>593,675</u>	<u>10,000</u>	<u>2,703,215</u>
Fund balance, end of year	<u>\$ 2,296,548</u>	<u>\$ 593,703</u>	<u>\$ 10,000</u>	<u>\$ 2,900,251</u>

Non-major Special Revenue Funds

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NON-MAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2023

Special revenue funds are used to account for financial resources that are restricted or committed to specific purposes other than debt service and capital projects.

Grant

Accounts for revenues and expenditures of monies received from federal and state grants.

Gift

Accounts for the collection and expenditures of gifts restricted for specific purposes.

QALICB

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 in furtherance of the District's operations.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023**

	<u>Grant Fund</u>	<u>Gift Fund</u>	<u>QALICB Fund</u>	<u>Total Non-major Special Revenue</u>
Assets				
Cash and cash equivalents, unrestricted	\$	\$ 653,477	\$ 614,327	\$ 1,267,804
Due from other governments	588,736			588,736
Due from other funds		24,060	386,728	410,788
Other assets			16,333	16,333
Cash and cash equivalents, restricted			253,221	253,221
Total assets	<u>\$ 588,736</u>	<u>\$ 677,537</u>	<u>\$ 1,270,609</u>	<u>\$ 2,536,882</u>
Liabilities				
Accounts payable	\$ 90,135	\$ 1,554	\$	\$ 91,689
Payroll and benefits payable	11,025			11,025
Due to other funds	127,037		1,000	128,037
Unearned revenue			9,583	9,583
Total liabilities	<u>228,197</u>	<u>1,554</u>	<u>10,583</u>	<u>240,334</u>
Fund balances				
Nonspendable				
Restricted for				
Debt service			1,260,026	1,260,026
Grant programs	360,539			360,539
Other purposes		675,983		675,983
Total fund balances	<u>360,539</u>	<u>675,983</u>	<u>1,260,026</u>	<u>2,296,548</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 588,736</u>	<u>\$ 677,537</u>	<u>\$ 1,270,609</u>	<u>\$ 2,536,882</u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**NON-MAJOR SPECIAL REVENUE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Grant Fund</u>	<u>Gift Fund</u>	<u>QALICB Fund</u>	<u>Total Non-major Special Revenue</u>
Revenues				
Intergovernmental shared revenues	\$ 1,469,701	\$	\$	\$ 1,469,701
Investment income			1,190	1,190
Contributions		371,766		371,766
Miscellaneous			432,925	432,925
Total revenues	<u>1,469,701</u>	<u>371,766</u>	<u>434,115</u>	<u>2,275,582</u>
Expenditures				
Current				
Culture and recreation	<u>957,959</u>	<u>190,260</u>	<u>93,031</u>	<u>1,241,250</u>
Capital outlay				
Culture and recreation	<u>511,742</u>	<u>29,215</u>		<u>540,957</u>
Debt service				
Interest			296,367	296,367
Total expenditures	<u>1,469,701</u>	<u>219,475</u>	<u>389,398</u>	<u>2,078,574</u>
Excess of revenues over expenditures		<u>152,291</u>	<u>44,717</u>	<u>197,008</u>
Change in fund balance		152,291	44,717	197,008
Fund balance, beginning of year	<u>360,539</u>	<u>523,692</u>	<u>1,215,309</u>	<u>2,099,540</u>
Fund balance, end of year	<u>\$ 360,539</u>	<u>\$ 675,983</u>	<u>\$ 1,260,026</u>	<u>\$ 2,296,548</u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**GRANT FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Intergovernmental shared revenues	\$ <u>6,000,000</u>	\$ <u>6,000,000</u>	\$ <u>1,469,701</u>	\$ <u>(4,530,299)</u>
Expenditures				
Salaries and wages	480,000	693,139	666,655	26,484
Employee benefits	210,000	210,000	184,819	25,181
Services and supplies	2,260,000	2,046,861	106,485	1,940,376
Capital outlay	<u>3,050,000</u>	<u>3,050,000</u>	<u>511,742</u>	<u>2,538,258</u>
Total expenditures	<u>6,000,000</u>	<u>6,000,000</u>	<u>1,469,701</u>	<u>4,530,299</u>
Excess (deficiency) of revenues over (under) expenditures	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Change in fund balance				
Fund balance, beginning of year	<u>157,031</u>	<u>157,031</u>	<u>360,539</u>	<u>203,508</u>
Fund balance, end of year	<u>\$ <u>157,031</u></u>	<u>\$ <u>157,031</u></u>	<u>\$ <u>360,539</u></u>	<u>\$ <u>203,508</u></u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**GIFT FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Contributions	\$ 1,900,000	\$ 1,900,000	\$ 371,766	\$ (1,528,234)
Miscellaneous	<u>100,000</u>	<u>100,000</u>		<u>(100,000)</u>
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>371,766</u>	<u>(1,628,234)</u>
Expenditures				
Salaries and wages		100,000		100,000
Services and supplies	1,900,000	900,000	190,260	709,740
Capital outlay	<u>100,000</u>	<u>1,000,000</u>	<u>29,215</u>	<u>970,785</u>
Debt service				
Total expenditures	<u>2,000,000</u>	<u>2,000,000</u>	<u>219,475</u>	<u>1,780,525</u>
Excess of revenues over expenditures			<u>152,291</u>	<u>152,291</u>
Change in fund balance			152,291	152,291
Fund balance, beginning of year	<u>457,328</u>	<u>457,328</u>	<u>523,692</u>	<u>66,364</u>
Fund balance, end of year	<u>\$ 457,328</u>	<u>\$ 457,328</u>	<u>\$ 675,983</u>	<u>\$ 218,655</u>

Non-major Debt Service Funds

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NON-MAJOR DEBT SERVICE FUNDS FOR THE YEAR ENDED JUNE 30, 2023

Debt service funds are used to account for the accumulation of financial resources that are restricted, committed or assigned to the repayment of debt principal and interest.

Debt Service

Accounts for revenues that are restricted, committed or assigned to the repayment of debt principal and interest.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Property taxes	\$	\$	\$ 18	\$ 18
Investment income	10,000	10,000		(10,000)
Miscellaneous			10	10
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>28</u>	<u>(9,972)</u>
Expenditures				
Services and supplies	<u>10,000</u>	<u>10,000</u>		10,000
Excess of revenues over expenditures			<u>28</u>	<u>28</u>
Change in fund balance			28	28
Fund balance, beginning of year	<u>601,231</u>	<u>601,231</u>	<u>593,675</u>	<u>(7,556)</u>
Fund balance, end of year	<u>\$ 601,231</u>	<u>\$ 601,231</u>	<u>\$ 593,703</u>	<u>\$ (7,528)</u>

Non-major Permanent Funds

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NON-MAJOR PERMANENT FUNDS FOR THE YEAR ENDED JUNE 30, 2023

Permanent funds are used to account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the District's programs.

Permanent

Accounts for revenues that are restricted such that the earnings may only be used to purchase library media materials.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**PERMANENT FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Change in fund balance	\$	\$	\$	\$
Fund balance, beginning of year	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u></u>
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, 2023, 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 23, 2023.

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.

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 23, 2023



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CPAs & ADVISORS

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Single Audit 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, 2023. 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, 2023.

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 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 23, 2023

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Pass-through Entity/Cluster or 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	APR-32 LVCCLD	\$	\$ 234,000
Grants to States	45.310	2022-02		75,000
Grants to States	45.310	CAGML-248449-OMLS-21		15,087
Queens Borough Public Library				
Museum Grants for African American History and Culture	45.309	MH-252552-OMS-22		6,500
Total Institute of Museum and Library Services				<u>330,587</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	23-608-32000		928,037
Total U.S. Department of Education, Office of Vocational and Adult Education				<u>928,037</u>
Total federal expenditures			\$	\$ <u>1,258,624</u>

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

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, 2023. 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.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

Section I - Summary of Auditors' Results

Financial Statements	
Type of auditors' report issued	Unmodified
Internal control over financial reporting	
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 federal awards	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



ITEM VIII.B.1.

AGENDA ITEM

NOVEMBER 9, 2023 MEETING OF THE BOARD OF TRUSTEES

Agenda Item# VIII.B.1.:

Discussion and possible Board action regarding award for Early Electrical Equipment Procurement for the new West Las Vegas Library.

Background:

In accordance with the current Pre-Construction Agreement between the Las Vegas - Clark County Library District ("Owner") and CORE West, Inc. ("CMAR") the District directed Core Construction to secure pricing for the Early Procurement of Electrical Single Line and Generator Equipment only, for the new West Las Vegas Library. Due to long lead times for electrical equipment, this early procurement of electrical equipment is required to ensure that the installation of equipment is sequenced in a manner that allows the remaining phases of work to meet our Preliminary Construction Schedule.

The equipment will be the property of the District, and does not, in any manner, obligate the District to enter into a construction contract with the Core Construction.

Core Construction procured the following cost proposal:

Contractor	Proposal Cost
Codale	\$323,177
Graybar	\$349,804
CESS	\$446,332

The most complete responsive and responsible proposal was received from Codale in the amount of \$323,177.

Recommended Action:

Motion to authorize staff to proceed with Amendment No. 01 to the current PreConstruction Agreement between the Clark County Library District ("Owner") and CORE West, Inc. ("CMAR") for the Procurement of Electrical Single Line and Generator Equipment only, for the new West Las Vegas Library in the amount of \$323,177, subject to final review and approval by Counsel.

Basis of Proposal

Clark County Library District – West Las Vegas Library

Electrical Equipment Procurement

October 24, 2023

Las Vegas, Nevada



The Basis of Proposal is a written explanation clarifying the scope, assumptions and exclusions used in establishing this Proposal regarding Electrical Equipment Procurement for the Clark County Library District West Las Vegas Library, Las Vegas, Nevada, dated October 24, 2023. This Proposal is based on the CMAR's (CORE) incorporation of the scope shown on the 50% CD Level Design Documents dated September 1, 2023, Specifications dated September 1, 2023, and the scope clarifications below.

Proposal Clarifications

Schedule

- Electrical Equipment Procurement is sequenced in a manner that allows the remaining phases of work to be complete in the period established in the Preliminary Construction Schedule. Any deviations from the listed Key Milestone Dates will alter the Scheduled project completion.
- Key Milestone Dates:
 - Electrical Equipment PO Agreement Executed 11/9/2023
 - Estimated Equipment Delivered Onsite 3/31/2025
- Due to volatility in the electrical equipment manufacturing industry, the dates received and conveyed in this proposal are anticipated and based on the best information available at this time.
- Current electrical design documents accounts for loads indicated and available for consideration at time of bid. Any changes related to the electrical design after submittals are approved will result in a delay in equipment delivery.

General Clarifications

- This Proposal is considered lump sum, not line itemed. Scope values are provided for transparency and as a contract schedule of values.
- Nevada sales tax is included for all supplied materials as applicable. The value provided in the proposal includes all direct and indirect construction costs but does not include typical project "soft costs". These costs include, but are not limited to design professional fees, permits and plan review fees, utility connection fees, land acquisition costs, "loose" furniture, fixtures and equipment (FF&E), special inspections, etc.
- CMAR does not warrant or guarantee that the Contract Documents comply with Authorities Having Jurisdiction (AHJ), or local regulations or requirements. This is the responsibility of the Architect, and we assume all requirements will be incorporated into the Contract Documents. Any costs due to changes made by the permitting agencies after submission of this Proposal are subject to change.
- Due to current market conditions, funding for progress payments and/or deposit(s) for detailing, raw materials and fabricated materials may be required in advance of material arrival onsite in the city of Las Vegas, Nevada.

EXHIBIT B Basis of Proposal

Clark County Library District – West Las Vegas Library

Electrical Equipment Procurement

October 24, 2023

Las Vegas, Nevada



Scope-Specific Clarifications

CMAR's proposal is based upon plans and specifications as itemized in the Enumeration of Documents, including the following Scope-Specific Assumptions and Clarifications.

MPE Systems

103 | ELECTRICAL – SUPPLY ONLY

- Electrical Equipment included in this proposal is based on the One-Line Diagram, Sheet E0.03 dated 9/1/23, and specifications dated 9/1/23.
- Relay Panel RP has been excluded by GSL/Codale, and will be incorporated into future GMP Package.
- Labor and Material related to the Electrical Scope of work, outside of equipment shown on the One-Line as currently specified, will be procured in future GMP package.
- Preliminary Coordination Study will not be provided as part of the electrical equipment procurement scope of work. A Full Coordination Study will be procured in future GMP package.
- Warranty period for One-Line switchgear will be provided for 12 months from date of equipment delivery onsite. Warranty period for installation of 12 months from substantial completion will be provided for in future GMP package.

General Exclusions

- Typical Project "Soft Costs" unless otherwise specified. These include, but are not limited to: design professional costs, permits and fees, utility connection charges, land acquisition, legal fees, equipment and furnishings, etc.
- Testing, special inspections, and any associated overtime or staff and resource costs for additional inspections not required by Code, permit, or the contract documents requirements or determined by the Design Team
- Labor and Equipment related to off-loading, handling, and storage of Electrical Equipment. This scope will be accounted for in future GMP.

END OF BASIS OF PROPOSAL



Electrical Switchgear Early Procurement

West Las Vegas Library <i>Clark County Library District</i> Date Prepared: 10/24/2023 Drawings Dated: 9/1/2023	Codale	Graybar	CESS
	COMPLETE	COMPLETE	COMPLETE
BASE PRICE TOTAL	\$323,177	\$349,804	\$446,332

BASE BID					
	Electrical Switchgear Early Procurement				
	Switchgear				
	Manufacturer	Eaton	Square D	Siemens	
	Supplier Cost	\$300,415	\$325,600	\$416,900	
	Equipment Lead Time (From Approved Submittals)	52 Wks	50 Wks	62 Wks	
	Warranty				
	CORE Warranty (0.35%)	\$1,131	\$1,224	\$1,562	
	Submittal Procurement & Management				
	CORE Project Manager (1 Week)	\$5,260	\$5,260	\$5,260	
	Payment & Performance Bond (0.80%)	\$2,454	\$2,657	\$3,390	
	CORE CMAR Fee (4.50%)	\$13,917	\$15,063	\$19,220	
	Warranty				

CORE Recommended Sub-Contractor: <u>Codale</u>	Base Bid Price: <u>\$323,177</u>
Why: _____	
Reason for not obtaining three bids?: _____	
Reason for marking Subcontractor "Incomplete": _____	