Board Meeting Minutes – 8/14/2023 - DRAFT

The meeting started with an invocation and then the Pledge of Allegiance (Item 3).

Item 1- Call to Order: The meeting is called to order at 10:03 AM.

Item 2- Member Roll Call: Present are District Attorney Brian Kunzi, liaison Commissioner Frank Carbone, Chairman of the Board John Shewalter, Board of Trustee member Dave Ochenreider, Board of Trustee member Dee Mounts, and Board of Trustee member Matthew Morris, (Vice Chair Brian Shoemake was absent). Also present are Library Director Vanja Anderson, Head of Youth Services Alysha Wogee, Head of Reference Services Andrew Karneges, and Circulation Head Barbara Ferido. In addition, various members of the public are present.

Item 3- The Pledge of Allegiance was recited prior to the call to order.

Item 4- Trustee/Director/Liaison Comments:

Frank Carbone- He is going to Great Basin College this afternoon to see about creating educational opportunities at the college for people interested in librarianship.

Vanja Anderson- None

Board- None

Item 5- Approval of the Agenda: Item 7 (Emergency Items) was stricken from the agenda. John Shewalter states that items 13 through 19 will be consolidated for expediency.

Item 6- General Public Comment:

Lora Stewart- She loves libraries. She first came to the Pahrump library in the late 1980s. She loves to visit different libraries when traveling. She comes from a family of educators. Libraries are not only important to our children but the entire community. States that the members of the Board have a business background and that the next time there is a vacancy on the Board, it should be filled by someone with a background in education or librarianship.

Barbara Adams- Starts to read a letter from the American Civil Liberties Union to the Board about cataloging controversial books. John Shewalter interrupts her saying that this topic is an agenda item and to hold her comments until we get to that item on the agenda.

Carolene Logue- Referring to last month's Treasurer's report, she appreciates that the Board is diligent with what is being spent and how it is being reported. She also commends the staff for their clarity in what is happening financially at the library. There appears to be micromanaging of the staff by the Board. Says preparation by the Board needs to be done beforehand to better understand some of the line items and not try to infer that it's mistakes made in the expenditures.

Kelly Green- She expresses her concern with the Board directing library staff to investigate controversial material. John Shewalter interrupts and tells her to hold her comments until we get to that specific agenda item. She asks if the public will be able to make their comments on the agenda item before or after the Board discusses it. Shewalter responds "before." Shewalter explains that the order is: motion, second, public comment, Board deliberation, vote.

Item 8

Item 8- Approval of the Minutes: John Shewalter makes a motion to approve the minutes of the July 10, 2023 Library Board of Trustees meeting. Dee Mounts seconds the motion.

No public or Board comments were made. Minutes are approved 4-0.

Item 9- Presentation of Treasurer's Report: Vanja Anderson presented the treasurer's report on expenditures for July 2023, as found in the backup. John Shewalter asks about the Computer Assistance charge on the expense report, asks if it is Network Savants. Vanja confirms that it is. None of the other Board members have questions or comments.

Item 10- Approval of the Vouchers

Dave Ochenreider makes a motion to approve the vouchers for July 2023 through August 2023. Matt Morris seconds the motion.

There were no public comments.

Board comments:

John Shewalter asks about the Mastercraft Electronics charge. Vanja Anderson says that we are replacing two old cameras and we are adding some additional cameras.

The measure passes 4-0.

Item 11- Presentation of Librarian's Report:

Vanja Anderson reads her report that can be found in the backup.

John Shewalter asks about the difference between passive and active programming. Vanja explains that passive programming is an activity like the puzzle table where patrons can go up and participate whenever they want whereas active programming is an event that is led by someone.

Alysha Wogee reports the statistics for July 2023 which can be found in the backup.

Item 12- For Possible Action: Library Director to present her findings based upon the Library Director's research on how other libraries are cataloging controversial books dedicated to youth services, including but not limited to books relating to race, gender and sexuality.

Library Director Vanja Anderson created a survey and sent it out on a listserv of people who work in libraries. She received 43 responses. Vanja presents the findings of the survey which can be seen below.

What State are you located in?	What is your Population Size?	Select the term that best fits your library	Has your library banned, censored, or relocated youth books on the topic of race, gender or sexuality? (Select all that apply)	What was the topic for the previous question: race, gender, or sexuality? If none, select N/A	Which steps did your library take to carry out this process? If none, type N/A	Additional Comments
New York	5000-10,000	Rural	Relocated	Sexuality	I (Youth Services Librarian) usually decide based on a patron complaint or a staff suggestion whether a book would be best located to the teen or adult section based on mature content.	We don't remove books or tell people what they should read etc. However, you won't find mature content in the children's section of the library and some of our graphic novels have even been located to the adult section and not in the teen area.
California	40,000-60,000	City	None	Sexuality	N/A	Giving in is the first step to a slippery slope. Who decides what is appropriate and where does it stop?
Illinois	100,000+	Suburbs	None	N/A	N/A	Our library strengthened our reconsideration policy, and limited it to residents and card holders only.
Ohio	10,000-20,000	Rural	None	N/A	NA	Our answer is always "The parents are responsible for

						what their children checkout."
Illinois	20,000-40,000	Suburbs	Relocated	Sexuality	Patron challenged Gender Queer, which was located in the young adult area. They wanted the book removed from the library and went through the reconsideration process. We chose to relocate to the adult collection for several reasons, including the author's intention (written for the adults in eir life, and because the majority of other libraries near us that own it have in in their adult area.	Patron is still thinking about moving further in the reconsideration process, which means taking the challenge to the board
California	100,000+	Suburbs	None	N/A	N/A	Large, county public library system that serves urban and suburban communities
Texas	20,000-40,000	Rural	None	N/A	N/A	Good luck!!

MA	10,000-20,000	Suburbs	None	N/A	NA	Why would you relocate books based on these topics? To have a section for straight white people? I don't understand the goal.
South Carolina	80,000-100,000	Rural	None	N/A	N/A	I'm not sure why, but we only receive 1-2 challenges per year, and they've always been denied in the 6 years I've been here. I think we might have moved a sexuality book from children to teens-if I remember, it was of our own choice and probably should have been there in the first place based on reading level. Also, we are in a majority POC county that tends to vote blue.
Ohio	>5000	Suburbs	None	N/A	N/a	My community has (so far, anyway) been very supportive of books that reflect the diversity of our student population.
Illinois	>5000	Rural	None	N/A	N/A	No change in our catalog process
New York	20,000-40,000	Suburbs	None	N/A	N/A	Our director believes that no book should be banned or censored. We believe that every person should be able to choose what they want to read.
Virginia	100,000+	Suburbs	None	N/A	N/a	We're actively promoting the titles and subjects that are coming under fire in neighboring jurisdictions (we're also getting a lot of support and very little pushback on this, so it's easy to be noble)
Oregon	10,000-20,000	Rural	None	N/A	N/A	We have a small collection and find it's better to not have tons of separate areas

						for books. We do interfile adult and young adult nonfiction. Neither our Board or our Friends of the Library group would approve of separating materials as suggested here. We do separate by age groups a little. We have a children's room and shelves in the adult area that are specifically for young adult fiction. We do separate adult books by genre and label young adult and children's books with genre labels but have them interfiled with other fiction.
illinois	60,000-80,000	Suburbs	None	N/A	Na	Na
CA	5000-10,000	Rural	None	N/A	N/A	None
NJ	100,000+	Suburbs	None	N/A	N/A	We're very lucky to be located in our state!
Maryland	5000-10,000	Suburbs	None	N/A	N/A	Let the kids read!
Illinois	10,000-20,000	Suburbs	None	N/A	N/A	I live in a state where the governor recently signed into law that we cannot ban books.
PA	5000-10,000	Suburbs	None	N/A	N/a	We are part of a 47 library county library association - so while we are small and haven't had to do this, others in our system may have!
Ri	20,000-40,000	Rural	None	N/A	NA	We have strong policies and full support from our board and director to not censor or move books.
CA	40,000-60,000	Suburbs	Relocated	Sexuality	Reviewed by collection	"Re-cataloging" is not the right term here—we move materials from one area to

					developmen t librarian	another doesn't require changing DDC or LC classification.
Oregon	5000-10,000	Suburb s	None	N/A	N/A	Our community strongly supports the freedom to read, and the freedom for parents to choose what their children will read from a diverse, inclusive library collection.
Wisconsin	20,000-40,000	Suburb s	None	N/A	n/a	I keep issue-specific titles in a "parenting" collection, which is shelved at child-height, between the play area and picture books. This is not a complete list of what is in that collection (many titles are in the OURSELVES neighborhood) but some things are. https://www.pinterest.com/elkhornlibrary/parenting-and-special-topic-books/
Massachu setts	100,000 +	City	None	N/A	N/A	No
Pennsylva nia	40,000-60,000	Suburb s	Relocated	Sexuality	n/a	Many of our Young Adult books were moved to the adult section. This was done by the Head of YS librarian without any other input.
NH	>5000	Rural	None	N/A	N/A	None.
Colorado	5000-10,000	Rural	None	N/A	N/A	N/A
Massachu setts	>5000	Suburb s	None	N/A	N/A	N/A
Ontario, Canada	5000-10,000	Rural	None	N/A	N/A	I have nothing else to add.
New Mexico	20,000-40,000	City	None	N/A	NA	The idea of doing any of the above is abhorrent to any degreed or certified librarian. That's just not how libraries - or a free country - work.

Indiana	10,000-20,000	Rural	None	N/A	N/a	N/a
Illinois	20,000-40,000	Suburbs	None	N/A	N/A	Our library leaves it up to parents or guardians to decide what is appropriate. We have a collection that has something for everyone, if you don't agree with the content, don't read it.
Minnesota	>5000	Rural	None	N/A	Na	It's ridiculous to censor books on these topics when kids can search them online and find information that is not age appropriate, is much more graphic, and some of which is misinformation or untruths about the topics.
New Jersey	60,000-80,000	Suburbs	None	N/A	n/a	This is something we would absolutely not consider doing
Indiana	40,000-60,000	Suburbs	None	N/A	N/a	None
Louisiana	5000-10,000	Rural	Relocated	Sexuality	Looked at what other libraries were doing and decided to move them to the adult section	The teen's parent should be present when the teen checks out the material so that the parent knows what is in the material. Librarians should not have to police what people read.
South Carolina	100,000+	Suburbs	None	N/A	N/A	We will not censor or re-locate these materials, as long as they are intended for a youth audience. We support freedom to read for ALL library visitors including children.
Nebraska	40,000-60,000	City	None	N/A	N/A	N/A
New York	5000-10,000	Rural	None	N/A	N/A	Relocating books means that they are not going to

						be accessible to the target audience. This helps no one.
North Dakota	>5000	Rural	None	N/A	N/A	Our collections are separated location wise by age, YA in a different area than Junior Fiction, etc. which helps with browsability but also seems to keep these issues from becoming issues.
Iowa	5000-10,000	City	None	N/A	n/a	n/a
Colorado	80,000-100,000	Suburbs	Relocated	Sexuality	At the time, an informal challenge, staff discussion. 25 years ago. Now, we have a formal challenge process and have not banned censored, or relocated since.	I feel that a library should know its community needs and place materials to be accessible with as little distress as possible.

John Shewalter commends Vanja on her work in gathering this information.

Public comments:

Barbara Adams- She continues reading the letter that she had started reading during General Public Comment (Item 6) when she was interrupted and told to hold her comments until this item (Item 12). She says it is the duty of public libraries to serve as bastions of intellectual freedom and not as gatekeepers of controversial ideas. Singling out certain books as controversial, the library risks violating the Nevada Equal Rights Amendment.

Kelly Green- She is a former school librarian. Concerned about re-cataloging certain books as it is a slippery slope. She says that before books are published they're first sent to the Library of Congress, which is where descriptions of the contents and age suitability are decided. This is how libraries catalog them and decide where to put them on the shelf. She says she's heard insinuations from people that there's a conspiracy to place unsuitable books in the kids section. No librarian in the country has an agenda like this. Libraries will have books that are offensive to some people but librarians are not the thought police and cannot act as parents. It is up to parents to supervise what their child is reading.

Jenny Okawa- She says she agrees with the previous speaker Ms. Green. She is concerned about who would decide which books are controversial. This is a taxpayer funded library and everyone should be able to choose what they want to read. It's the parents decision what is appropriate for their kids.

Carolene Logue- She appreciates the efforts of the staff to make the library a safe and inclusive place for people to come to. She says there is almost a national war to eliminate certain subjects from the knowledge base of our people. But we have resources to help promote freedom of speech. One of those is the American Library Association Intellectual Freedom Manual. Thanks Vanja for her presentation.

Board comments:

John Shewalter says that it is the publishers who determine the reading levels of the books. He says that this item is not open for action so it is going to be closed. Action is not going to be taken on this item today. He thanks Vanja for her presentation.

Item 13- Library Director's review of the Pahrump Community Library Personnel Policy Manual and recommended changes to the Board.

Item 14- Status of the microschooling program.

Item 15- Status of the Bookmobile program.

Item 16- Implementation of a staff succession training program.

Item 17- Network Systems Data Security Enhancement Proposal with Network Savant's LLC.

Item 18- HVAC maintenance contract with JonAire, Inc.

Item 19- Posting of agendas and minutes on the Pahrump Community Library's website.

John Shewalter opens Items 13-19. He says action won't be taken on these items but they are open for discussion. He opens public comment and says that any of these items can be commented upon because they are all open.

Carolene Logue- She asks Board to please clarify how they want public to address items.

John Shewalter says that any of these items can be commented upon because all are open. Speakers have 3 total minutes to speak (not 3 minutes for each item).

Carolene Logue- These items on the agenda as a group are vital issues. Each one has the need for deliberation not just a 3 minute comment. She requests that they be tabled so that they can be brought back individually for discussion.

Jenny Okawa- Agrees with Ms. Logue. She says she wanted information about microschooling (Item 14) but when she clicked on it, it took her to the July meeting minutes. She doesn't understand how public can make comments on any of these items with no information about them.

Board comments:

John Shewalter says that the microschooling program has been in discussion for two years. He says action is not being taken on these items today. We are having a discussion about the status of them. This is just a follow up to items that have been being worked on for some time. He asks Vanja if the HVAC people have come in to do maintenance. Vanja says she doesn't have an invoice for maintenance. Shewalter says that there was a public comment about not being able to find some previous agendas and minutes on the website. Shewalter asks if this has been corrected. Vanja replies that she doesn't know.

Shewalter states that implementation of a succession training program was assigned to Vanja some time ago, so each department head would understand other departments and what other department heads do so they could stand in for them. Vanja replies that cross training between Circulation and Refence has occurred. And next month, Vanja will teach Shanna and Alysha how to process bills so they can do that if Vanja is out. Shewalter asks Andrew Karneges if he would be able to take over the children's department and he responds that he would not be able to. Dave Ochenreider says each level should be trained for the next level. This allows people to take vacations because others can do the job. Also, if we unexpectedly lose someone, someone needs to be able to step in. John Shewalter asks about the issue with all employees having the same login for Destiny. Vanja replies that this has been corrected and all employees now have unique logins.

Shewalter says that the Bookmobile project was assigned to Vanja and former Trustee Kameron Mitchell. When Kameron left the board that left the Bookmobile project to Vanja alone. Shewalter asks how much of a response we've gotten from the Bookmobile survey on the website. Vanja says we need to try to get more people to do the survey by putting it on the library Facebook page and also handing it out more aggressively at the desks. Shewalter asks about an e-mail from Hilary (which can be found in the backup) to Vanja. Vanja says she wanted to make sure that we have the funds. Hilary said steps still need to be taken. Shewalter says it seems like there's no enthusiasm to get the Bookmobile project done. Vanja replies that we can't move ahead with the Bookmobile project until we have the fund.

Shewalter asks if the microschooling program is just two hours per session, 4 hours per month. Vanja replies that we're seeing what the interest level is and we'll adapt as we go along. Shewalter says that there also seems to be a lack of enthusiasm for this project. Shewalter says he wants to sit down with Vanja, Alysha, and the microschooling people and have a meeting.

Dave Ochenreider asks if the HVAC company has been responsive. Vanja responds that yes, they have been very responsive. Ochenreider expresses his concern that the Bookmobile is financially expensive and also would require manpower to operate and how do we implement the Bookmobile project without impacting other activities. Vanja says one consideration is if we use the fund to purchase the Bookmobile or not. Ochenreider asks if we would need to hire additional staff to operate the Bookmobile. Vanja says that there is someone on staff who is willing to drive it and we would need to hire another person in reference part time.

Dee Mounts asks if we can buy the Bookmobile with the $500,000. Vanja says she is not sure if the $500,000 would allow us to buy the Bookmobile or just fund it. Mounts says that if we don't get the Bookmobile project moving this year, the project should be shut down. She wants to see the microschooling project succeed. Asks Vanja what has been done on the microschooling project. Vanja says that the first get-together is tomorrow and we'll see what the level of interest is. John Shewalter says that the board was interested in creating a microschool and presentations were made and meetings were had but nothing happened. Shewalter thinks the reason the microschool project is not moving along is because the library staff don't like the idea. The Board wants to make sure that kids who do not go to conventional school are supported. Shewalter says he was given authority by the Board to get more involved in this and he will.

Matt Morris asks if JonAire has come to do any service. Vanja says that all they have done is change the location of the thermostat. Morris asks if they have done anything else or if they have a date when they will be coming in. Vanja says she will follow up with them to see when they are coming in.

John Shewalter asks Vanja to go over the updates to the personnel policy. Vanja goes over the personnel policy which can be found in the backup. Everything written in red on the personnel policy are modifications made by Vanja. IT Services is a newly created position that is part of Reference Services currently occupied by Kraven Betancourt. Position description was created by Kraven and Vanja. John Shewalter asks about the CompTIA certifications requirement for the IT Services position. Andrew Karneges explains that Kraven has completed one certification and is planning on completing three more. Shewalter asks if this new position is designed to replace Chris Marini (our outside IT contact). Vanja says no, this position description is to show that the person in this position (currently Kraven) has the certifications to do basic computer services but not to replace Chris who has much more education and experience in IT. Dave Ochenreider suggests that there should be a timeline for Kraven to complete these certifications. Shewalter notices that the Reference Head position requires three years of library experience with supervisory experience but the Youth Department Head position does not require library experience and he asks Vanja to consider modifying these requirements. Regarding the Director job description, Vanja says she didn't make any changes because it is her job and she left it for the Board to discuss and make any changes. John Shewalter responds to Vanja that it is her responsibility to update her job description not the Board's.

Brian Kunzi says to Matt Morris regarding the HVAC contract, if there are issues with compliance to keep him in the loop.

John Shewalter says that Items 13-19 will be closed without action.

Item 20- Trustee/Director/Liaison Comments:

Frank Carbone says he is concerned that when people are talking without the microphone the recorders may not be picking it up and for people to make sure that they identify themselves when talking.

Dee Mounts thanks Vanja for a great job and thanks Andrew for doing the meeting minutes.

John Shewalter says it is the responsibility of the Board to oversee the library. It is the responsibility of the Board to make sure that the policies that are set are being implemented. The library is publicly funded and it brings in a lot of money and the Board is going to make sure it is used properly. Shewalter says that if we don't have something going on with the Bookmobile by the end of the year he is going to shut down the project. Shewalter says that next month he will be introducing an item to discuss the library's relationship with the American Library Association (ALA).

Item 21- Adjournment at 12:03 PM.

Expense Report

Aug-23

FY 24		Current	Year to Date	Budget	Balance	% of Budget	% Remain	Period	
5311 Operating Expense									
Books		2068.06	$ 3,870.89	$ 48,000.00	$ 44,129.11	8%		2	
Audio			$ 981.92	$ 12,000.00	$ 11,018.08	8%		2	
Computer Software			$ 7,050.00	$ 15,000.00	$ 7,950.00	47%		2	
Programs				$ 8,000.00	$ 8,000.00	0%		2	$ 2,068.06
5312 Office Expense									
Office		815.97	$ 1,246.57	$ 10,000.00	$ 8,753.43	12%		2	
Cleaning		503.25	$ 503.25	$ 6,000.00	$ 5,496.75	8%		2	$ 1,319.22
5321 Advertising				$ 3,000.00	$ 3,000.00	0%		2	
5322 Postage		61.08	$ 61.08	$ 1,000.00	$ 938.92	6%		2	
5331 Travel				$ 3,000.00	$ 3,000.00	0%		2	
5335 Training				$ 3,000.00	$ 3,000.00	0%		2	
5341 Communications									
Telephone		964.36	$ 1,928.32	$ 9,000.00	$ 7,071.68	21%		2	
Internet			$ 190.08	$ 3,500.00	$ 3,309.92	5%		2	$ 964.36
5342 Utilities									
Power		4968.73	$ 9,437.06	$ 35,000.00	$ 25,562.94	27%		2	
Water		1173.44	$ 1,749.66	$ 9,000.00	$ 7,250.34	19%		2	
Trash		169.2	$ 338.40	$ 3,500.00	$ 3,161.60	10%		2	$ 6,311.37
5352 Building		1343.42	$ 1,618.42	$ 35,000.00	$ 33,381.58	5%		2	
					$ -				
5354 Equipment			$ 1,120.00	$ 18,000.00	$ 16,880.00	6%		2	
5361 Professional				$ 6,000.00	$ 6,000.00	0%		2	
5365 Subscriptions & Due				$ 3,000.00	$ 3,000.00	0%		2	
5369 Other Contractual Ser.									
Pest Control			$ 150.00	$ 3,500.00	$ 3,350.00	4%		2	
Alarm		2221.6	$ 2,221.60	$ 3,500.00	$ 1,278.40	63%		2	
Computer Assit.		688.3	$ 2,611.80	$ 14,000.00	$ 11,388.20	19%		2	
Destiny				$ 4,000.00	$ 4,000.00	0%		2	
Accountant				$ 20,000.00	$ 20,000.00	0%		2	$ 2,909.90
5371 Property Insurance				$ 40,000.00	$ 40,000.00	0%		2	
					$ -				
Total	**$**	**14,977.41**	**$ 35,079.05**	**$ 316,000.00**	**$ 280,920.95**	**11%**		**2**	
5110 Salaries	$	70,932.62	31824.02	$ 615,000.00	$ 583,175.98	5%		2	
Benefits	$	37,950.26	15573.92	$ 269,063.00	$ 253,489.08	6%		2	
					$ -				
Total	**$**	**123,860.29**	**$ 82,476.99**	**$ 1,200,063.00**	**$ 1,117,586.01**	**7%**		**2**	
Capital Projects				$ 757,940.00	$ 757,940.00	0%		2	

Item 9

Pahrump Library Expenditures FY 22-23 Cumulative Account

	Budget	July	August	September	October	November	December	January	February	March	April	May	June
Salaries & Wages	615,000.00	30,966.02	67,180.71										
Retirement	154,063.00	8,261.56	19,672.44										
Workers Comp	7,000.00		3,488.25										
Group Insurance	78,000.00	6,608.58	13,216.95										
Medicare	15,000.00	452.40	1,008.42										
Social Security	15,000.00	251.38	564.20										
Unemployment													
Total Labor	884,063.00	46,539.94	105,130.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Operating Expense	83,000.00	5,177.22	10,418.47										
Office Expense	16,000.00												
Advertising	3,000.00												
Postage	1,000.00												
Travel	3,000.00												
Training	3,000.00												
Communications	12,500.00	193.33	2,273.89										
Utilities	47,500.00	4,468.33	5,213.75										
Professional	6,000.00												
Building	35,000.00												
Equipment	18,000.00		96.00										
Subscriptions/Dues	3,000.00												
Other Contractual	45,000.00		2,073.50										
Property Insurance	40,000.00												
Miscellaneous													
Total Supplies	316,000.00	9,838.88	20,075.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	1,200,063.00	56,378.82	125,206.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects			209,027.85	366,222.85	412,835.25	444,342.00	444,342.00	444,342.00	455,837.00	467,332.00	476,943.00	476,943.00	476,943.00

Pahrump Library Revenues FY 2024 Cumulative

	August	September	October	November	December	January	February	*March*	April	May	June	Budget
TAXES												
Property	65,464.03											1,125,098.00
INTERGOVERNMENTAL												
Consolidated Tax												
SCCRT Loss												
Grants												
FINES												
Fines and Forfeiture	381.15											
CHARGES FOR SERVICES												
Photo Copies/Fax/ Notary	1,285.10											14,000.00
Miscellaneous/Books	1,499.79											22,000.00
Total Revenues	68,630.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,161,098.00
Expenditures												
Salaries and Benefits	105,130.97											
Services and Supplies	20,075.61											
Total Expenditures	125,206.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	875,139.67	
Revenue minus expense	-59,742.55											
End of year												
Cash in Hand												

Vanja Anderson

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Collections for Month of Aug 23

	Day	Credit-Ref ($)	Fax-Ref ($)	Copies-Ref ($)	Donations- ($)	Used ($)	Notary ($)	Donations Ci ($)	Fines-Circ ($)	Misc.-Circ ($)	Used Books ($)	Book-tique ($)	Lost ($)	Raffle ($)	Copies-C ($)	Credit-Circ ($)	People	Swap
Tues	1	56.60	6.00	35.40	5.40		10.00	2.00	3.75		46.20	-		10.00		31.00	278	22
Wed	2	6.20	1.00	34.50	12.00		-	30.50	13.05		23.15	12.00				-	266	18
Thur	3	27.81	11.00	16.30	0.05		20.00	-	1.20		9.30	-				15.00	215	23
Fri	4	5.40	-	7.00	0.80		-	5.00	11.50		23.60	2.00	1.00			10.50	183	18
Sat	5	2.86	15.00	10.60	0.70		-	-	5.10		16.20	-				3.03	165	13
Sun	6																	
Mon	7	24.80	7.00	35.70	1.60		-	-	103.95		18.50	3.40				3.60	249	24
Tues	8	7.00	-	109.75	1.70		30.00	24.44	28.60		15.50	17.00				65.75	250	22
Wed	9	0.20	3.00	18.40	2.85		30.00	5.00	6.05		23.00	1.00	1.00	1.00		4.00	234	6
Thur	10	30.40	8.00	62.35	0.85		-	1.00	13.50		22.00	2.00	1.00	3.00		44.20	267	21
Fri	11	19.57	-	36.90	0.95		-	-	7.00		25.50	2.00	1.00			31.26	159	9
Sat	12	5.00	15.00	16.00	0.30		-	-	7.50		31.70	4.50				17.29	217	21
Sun	13																	
Mon	14	2.60	-	95.10	7.20		-	0.30	4.05		24.75	2.00	-	2.00		1.00	309	31
Tues	15	31.95	2.00	27.75	9.85		10.00	-	4.35		24.00	3.00	1.00			15.00	225	21
Wed	16	-	-	27.90	1.10		-	1.00	85.20		17.70	-				-	218	2
Thur	17	0.20	1.00	8.00	0.80		-	51.50	-		38.10	5.00	3.00			6.15	215	19
Fri	18	1.60	-	27.25	0.90	1.00	-	-	2.00		10.50	6.00	1.00			-	189	8
Sat	19	48.00	2.00	13.80	0.60		-	2.00	4.00		25.70	3.00				7.00	160	2
Sun	20																	
Mon	21	-	15.00	42.65	-		20.00	0.10	1.35		4.00	-				-	185	21
Tues	22	37.80	7.00	56.00	-		25.00	20.00	40.95	10.00	10.50	1.00	2.00			1.60	248	30
Wed	23	53.20	-	41.00	4.15		20.00	4.00	0.90		12.00	3.00	1.00	2.00		11.50	227	16
Thur	24	9.80	1.00	60.85	10.90		10.00	5.00	16.75		23.25	4.00	1.00			-	225	21
Fri	25	10.00	1.00	12.85	-		-	-	25.05	50.00	16.00	-	-	10.00		21.00	210	2
Sat	26	1.40	15.00	5.60	0.10		-	2.00	16.70		23.50	6.00				33.00	185	2
Sun	27																	
Mon	28	6.80	4.00	32.40	2.15		-	-	2.55	50.00	30.50	3.00	1.00			52.00	279	21
Tues	29	8.00	3.00	46.75	1.15		40.00	6.00	-		53.00	1.00				95.00	244	18
Wed	30	4.00	2.00	26.50	1.10		10.00	1.00	20.25		12.20	1.00	-			-	197	14
Thur	31	52.20	2.00	21.80	4.65		10.00	5.50	6.95		11.00	1.10	2.00			1.00	229	27
		Credit-Ref $ 453.39	121.00	929.10	71.85	1.00	235.00	166.34	432.25	110.00	591.35	83.00	16.00	28.00	-	Credit-Circ $ 469.88	6028	452

Cash Total $ 2,784.89

Credit Only Total $ 923.27

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General Fund Payments

Aug-23

Vendor Name	Item	Amount	
A & H Insurance	Insurance	$	
A to Z Databases	Databases	$	
AT&T	Phone	$	273.86
Awards Plus	Supplies	$	
Baker & Taylor	Books	$	1194.90
Blackstone Audio	Audio	$	
Book Page	Magazine	$	
C&S Waste Solutions	Trash	$	169.20
Center Point Large Print	Books	$	
Comtech Business System	Phone	$	
Cutting Edge Lawn Care	Lawn	$	275.00
Daniel C. McArthur	Accountant	$	
Demco	Supplies	$	641.80
DP Air	Labor	$	
EBSCO	Databases	$	
Findaway	Audio	$	
Follet	ebooks	$	
Gale	Books	$	873.16
Genuine Pest Control	Pest Control	$	
Great Basin Water	Water	$	1173.44
Grey House Publishing	Books	$	
Jon Aire	HVAC	$	
Johnson Controls	Alarm	$	2221.60
Las Vegas Review Journal	Ads	$	
Legislative Counsel Bureau	Books	$	
Library Store	Supplies	$	
Marks Service Center	Supplies	$	503.25
Mastercraft Electronics	Electronics	$	
Nevada Library Cooperative	ebooks	$	
Nevada Public Agency Insurance Pool	Insurance	$	
Network Savants	IT	$	688.30
Office1	Copies	$	
Pahrump Valley Glass	Windows	$	1068.42
Peter's Carpet Cleaning	Carpet	$	
Petty Cash	Misc.	$	1311.57
Pitney Bowes	Supplies	$	61.08
Proquest	Database	$	
Public Agency Compensation Trust	Workers Comp	$	
Sprint	Hotspots	$	690.50
Staples	Supplies	$	174.00
State of Nevada Legislative Counsel Bureau	Books	$	
Statewide Fire Protection	Inspection	$	
Summit	Fire Protection	$	
USA Today	Newspaper	$	
Userful	Computers	$	
Valley Electric	Power	$	4968.73
Valley Electric	Internet	$	
Vortex	Doors	$	
World Book	Books	$	

Total	**$**	**16,288.81**

See Authorization to Pre-Pay Letter

David Ochenreider

Brian Shoemake

John Shewalter

Dee Mounts

Matt Morris

Item 10

Vendor Name	Item	Recurrence	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug
A and H Insurance	Insurance	Annual										$ 32,225.22			
ALA	Professional Org	Annual					$ 175.00								
ARSL	Professional Org	Annual													
Amazon	Books/Equipment	As needed	$ 623.81	$ 491.34	$ 1,937.28	$ 510.41	$ 202.75	$ 517.01	$ 135.99						
AT&T	Phone	Monthly	$ 376.44	$ 184.53										$ 1,386.77	$ 273.86
AtoZ databaces	Database Service	Annual					$ 1,780.00								
Awards Plus	Supplies	As Needed			$ 79.50										
Baker & Taylor	Books	Monthly	$ 1,749.70	$ 975.15	$ 792.95	$ 1,325.68	$ 1,184.47	$ 1,057.95	$ 1,476.72	$ 1,614.89	$ 326.60	$ 1,224.05	$ 332.17	$ 926.95	$ 1,194.90
Blackstone Audio	Audio	Monthly	$ 672.89	$ 470.14	$ 115.25	$ 569.83	$ 195.75		$ 548.94	$ 331.05	$ 231.74	$ 399.62	$ 446.49	$ 719.41	
Book Page	Magazine	Yearly				$ 390.00									
C&S Waste Solutions	Trash	Monthly							$ 155.28		$ 160.14	$ 315.42	$ 156.53	$ 169.20	$ 169.20
Center Point Large Print	Books	Yearly/ As Needed					$ 2,869.20					$ 2,869.20			
Comtech Business Systems	Phones	As needed												$ 250.00	
Cutting Edge Lawn Care	Lawn	Monthly	$ 225.00	$ 445.00	$ 445.00	$ 405.00	$ 360.00	$ 180.00	$ 180.00	$ 180.00	$ 940.00	$ 585.00	$ 180.00	$ 180.00	$ 275.00
Daniel C. McArthur	Accountant	As Needed							$ 2,380.00			$ 11,829.00	$ 915.00		
Demco	Supplies	As Needed	$ 217.43	$ 475.51	$ 17,221.65	$ 280.84						$ 424.82			$ 641.80
DP Air Corp	Labor	As Needed		$ 764.50	$ 2,460.00	$ 4,035.00	$ 943.00	$ 645.50							
EBSCO	Database Service	As Needed		$ 11,584.07	$ 152.40					$ 608.81	$ 468.12	$ 4,675.00	$ 221.11	$ 56.41	
Findaway	Audio	Monthly	$ 434.88	$ 736.82	$ 412.88	$ 412.88		$ 385.88	$ 848.76		$ 803.76		$ 409.88	$ 1,164.66	
Follet	ebooks	Yearly							$ 649.83			$ 432.88			
Gale	Books	Monthly	$ 592.47	$ 532.18	$ 510.19	$ 493.30	$ 481.84		$ 365.12	$ 633.74	$ 312.34	$ 588.39	$ 344.98	$ 316.12	$ 873.16
Genuine Pest Control	Pest Control	Monthly	$ 150.00		$ 160.00	$ 150.00	$ 150.00	$ 150.00	$ 150.00	$ 150.00		$ 150.00	$ 150.00	$ 150.00	
Great Basin Water	Water	Monthly	$ 570.69	$ 514.57	$ 586.63	$ 610.43	$ 610.43	$ 632.94	$ 611.82	$ 619.44	$ 599.00	$ 623.92	$ 601.49	$ 597.22	$ 1,173.44
Grey House Publishing	Books	As Needed						$ 342.00							
Industrial Light and Power	Lights	As Needed	$ 209,027.85	$ 148,525.25		$ 86,788.90			$ 11,495.00		$ 9,611.00				
JonAire	HVAC	As needed									$ 2,900.00		$ 2,313.00		
Johnson Contorls	Alarm	As Needed		$ 1,931.83			$ 942.37					$ 952.19			$ 2,221.60
Las Vegas Review Journal	Ads	Monthly	$ 146.00	$ 268.00		$ 740.20	$ 220.00	$ 220.00		$ 244.00	$ 244.00	$ 915.00	$ 244.00		
Legislative Counsel Bureau	Books	Bi-Annual												$ 125.00	
Library Store	Supplies	As Needed										$ 331.05			
Mark's Service Center	Supplies	As Needed	$ 211.85	$ 387.45		$ 187.73	$ 42.50	$ 776.60	$ 198.80	$ 733.31		$ 169.00	$ 254.40		$ 503.25
Mastercraft Electronics	Electronics	As Needed												$ 1,024.00	
Nevada Library Cooperative	ebooks	Annual											$ 4,000.00		
Nevada Public Agency Insurance Pool	Insurance	As Needed											$ 500.00	$ 500.00	
Network Savants	IT	As Needed		$ 247.33	$ 9,915.62	$ 244.45			$ 186.47	$ 634.47		$ 2,526.92	$ 552.82	$ 1,923.00	$ 688.30
Office1	Copies	Monthly	$ 398.65	$ 87.00	$ 426.00		$ 96.00	$ 650.47	$ 481.32	$ 981.00	$ 96.00	$ 449.02	$ 96.00	$ 96.00	
Pahrump Valley Disposal	Trash	Monthly		$ 491.35		$ 160.14	$ 160.14								
Pahrump Valley Glass															$ 1,068.42
Peter's Carpet Cleaning	Carpet	As needed								$ 5,000.00					
Petty Cash	Misc.	Monthly	147.23	$ 182.34		$ 3,169.68	$ 1,033.00	$ 896.21	$ 2,053.48	$ 2,490.10	$ 554.39	$ 4,162.84	$ 4,713.47	$ 3,116.19	$ 1,311.57
Pitney Bowes	Supplies	As Needed	$ 61.08	$ 32.00	$ 93.08				$ 61.08			$ 122.06	$ 35.00		$ 61.08
Proquest	Databace	Annual											$ 1,556.60		
Public Agency Compensation Trust	Workers Comp	As Needed											3973.5	$ 5,113.50	
Sprint	Hotspots	Monthly	$ 690.70	$ 690.70	$ 691.30	$ 691.10	$ 689.50			$ 689.10	$ 690.10	$ 690.90		$ 690.10	$ 690.50
Staples	Supplies	As Needed		$ 360.82	$ 439.82	$ 805.46	$ 726.46		$ 200.86	$ 200.86		$ 155.10	$ 231.20	$ 509.60	$ 174.00
State of Nevada Legislative Cousel Bureau	Books	As Needed							$ 594.50						
Statewide Fire Protection	Inspection	As Needed/ Quartly				$ 490.00	$ 280.50	$ 95.00	$ 1,520.00		$ 95.00	$ 1,580.00		$ 1,615.00	
Summit	Fire Protection	As needed				$ 280.00									
USA Today	Newspaper	As needed									$ 398.55				
Userful	Computers	Yearly								$ 3,585.00			$ 2,390.00		
Valley Electric	Power	Monthly	$ 2,769.63	$ 2,160.82	$ 1,921.21	$ 2,042.67	$ 2,847.20	$ 2,637.95	$ 2,978.24	$ 2,697.08	$ 2,174.36	$ 592.70	$ 2,793.76	$ 2,762.09	$ 4,968.73
Valley Electric	Internet	Monthly	$ 150.00	$ 150.00	$ 277.25	$ 150.00	$ 150.00	$ 150.00	$ 187.78	$ 187.78	$ 185.00	$ 370.00	$ 185.00	$ 190.08	
Vortex	Doors	As Needed			$ 2,035.00								$ 559.00		
World Books	Books	As Needed											$ 920.55		

Pahrump Community Library District
Doris Shirky, Founder
701 East Street Pahrump, NV 89041
775-727-5930 Fax 775-727-6209

LIBRARIAN'S REPORT

September 11, 2023

I had a meeting with Marcie Smedley, the Excusive Director of the Henderson Library. We had lunch and I got a tour of one of her libraries. During the tour I found out they have a Reading with Rover program which I can present information on in the next board meeting.

Alysha has been doing excellent work researching the local home-schooling groups and we have a contact in Hayley Maio, an Extension Educator from University of Reno. She works with 4H (Head, Heart, Hands, and Health) positive youth development programs. Alysha is looking to see if she is willing to give a presentation.

I have signed up to attend the Association of Bookmobile and Outreach Services virtual conference that will take place in October. I will present what information I have after the conference and aggressively push our flyers.

BUILDING NEWS: I found out Henderson also replaced their carpet so I got some information from them which I can present at our next board meeting.

EMPLOYEES: Cross training and succession training is going well. Andrew is going to attend Alysha's programs and Alysha has been learning Inter-Library Loan. Both Shanna and Alysha and sat down with me to go over the steps in creating the Voucher sheet and the Expense Report.

We are planning to participate in the Fall Festal Parade. We also received 210 ticket for our book bingo. We pulled the tickets for our winners and they have been contacted.

Item 11

MATERIALS WITH USAGE July 1, 2022 - June 30, 2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
TOTAL USAGE	**5910**	**6816**	**5919**	**5374**	**5360**	**5084**	**6635**	**6233**	**6923**	**5919**	**6593**	**7182**
Childrens' (in-house)	1708	1974	1656	1462	1309	1130	1424	1481	1617	1213	1467	2120
Adults' (in-house)	3597	4131	3611	3289	3426	3290	3827	3442	3876	3440	3805	3702
TOTAL USAGE (in-house)	5305	6105	5267	4751	4735	4420	5251	4923	5493	4653	5272	5822
OverDrive (digital media)	587	696	636	611	614	633	1362	1277	1411	1253	1303	1343
Mango Languages (digital learning	18	15	16	12	11	31	22	33	19	13	18	17
TOTAL USAGE (digital)	605	711	652	623	625	664	1384	1310	1430	1266	1321	1360
% childrens' (in-house)	0.32	0.32	0.31	0.31	0.28	0.26	0.27	0.30	0.29	0.26	0.28	0.36
% adults' (in-house)	0.68	0.68	0.69	0.69	0.72	0.74	0.73	0.70	0.71	0.74	0.72	0.64
TOTAL MATERIALS ADDED	209	352	161	170	199	170	226	215	245	186	214	177
in-house materials added	209	331	161	163	189	159	201	195	226	164	196	149
eAudio titles added	0	16	0	4	6	6	11	9	9	10	8	12
eBook titles added	0	5	0	3	4	5	14	11	10	12	10	16
streaming video titles added	0	0	0	0	0	0	0	0	0	0	0	0
Patron Count	4952	5094	4885	5289	4623	4869	5232	5003	5861	5467	5478	6611
Swaps	424	427	417	479	468	458	515	488	572	490	557	473
Internet users (website)	728	853	769	808	692	646	946	725	788	850	855	808
Sessions	1245	1374	1189	1298	1174	1094	1419	1195	1278	1251	1396	1249
Internet/computer usage	395	618	602	674	617	592	565	557	676	693	634	739
Wireless	298	506	468	545	601	675	811	652	821	613	552	743
General Questions	493	227	322	411	353	580	972	776	1010	828	1021	1219
Ref Questions	95	50	69	69	59	48	47	68	54	48	41	73

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MATERIALS WITH USAGE July 1, 2023 - June 30, 2024

	July	Aug
TOTAL USAGE	**6519**	**6973**
Childrens' (in-house)	1471	1771
Adults' (in-house)	3599	3760
TOTAL USAGE (in-house)	5070	5531
OverDrive (digital media)	1425	1420
Mango Languages (digital learnin	24	22
TOTAL USAGE (digital)	1449	1442
% childrens' (in-house)	0.29	0.32
% adults' (in-house)	0.71	0.68
TOTAL MATERIALS ADDED	194	225
in-house materials added	176	204
eAudio titles added	11	9
eBook titles added	7	12
streaming video titles added	0	0
Patron Count	5766	6028
Swaps	373	452
Internet users (website)	736	802
Sessions	1191	1369
Internet/computer usage	679	744
Wireless	820	797
General Questions	1125	1261
Ref Questions	50	76
Curbside Pickups	47	53
Curbside Returns	50	74
Patrons	22	25
Book Bingo		210
S.T.E.A.M.	0	0
Babytime	0	0
Story Time	0	0
Special Escape Room	96	12
Homeschool Group	0	0
Holiday Parties	0	0
Teen Club	59	45

Curbside Pickups	66	82	61	56	59	71	71	34	72	44	92	66
Curbside Returns	78	82	55	55	57	57	68	56	87	31	86	60
Patrons	28	29	24	21	23	27	25	20	26	18	34	23
S.T.E.A.M.	0	0	0	85	68	35	110	120	131	129	0	0
Babytime	88	0	0	160	61	90	76	172	82	121	181	0
Story Time	0	0	0	130	53	73	72	158	70	117	130	0
Special Events - Summer RP	0	0	0	0	0	46	0	35	39	65	0	1175
Train Workshop/events/Game	69	0	0	0	0	26	0	0	0	0	0	56
Holiday Parties	0	0	0	71	0	84	0	0	0	0	0	0
Teen Club	49	16	12	30	21	0	19	18	62	45	50	55
Fine Amnesty Collected									86			
Fine Amnesty Waived									437			
Easter Basket Raffle									141			

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

Quail Park III • 501 So. Rancho Dr., Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • FAX (702) 385-9619

July 5, 2023

To the Board of Trustees and Library Director
Pahrump Library District
Pahrump, Nevada

We are pleased to confirm our understanding of the services we are to provide PAHRUMP LIBRARY DISTRICT for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of PAHRUMP LIBRARY DISTRICT as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement PAHRUMP LIBRARY DISTRICT's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to PAHRUMP LIBRARY DISTRICT's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of the District's Contributions to the Public Employees' Retirement System of Nevada.
3. Schedule of the District's Proportionate Share of the Net Pension Liability of the Public Employees' Retirement System of Nevada.

We have also been engaged to report on supplementary information other than RSI that accompanies PAHRUMP LIBRARY DISTRICT's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements:

1. Individual fund statements and schedules.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government*

Item 12

Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of PAHRUMP LIBRARY DISTRICT and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of PAHRUMP LIBRARY DISTRICT's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of PAHRUMP LIBRARY DISTRICT in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working balance based upon management's chart of accounts. We will assist in reconciliation of accounts. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services, preparation of trial balance, and assistance with reconciliations, as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, VANJA ANDERSON, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.
Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the Board of Trustees; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of DANIEL C. MCARTHUR, LTD. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DANIEL C. MCARTHUR, LTD. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a federal agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

DANIEL C. MCARTHUR is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 5, 2023 and to issue our reports no later than November 30, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. If significant additional time is necessary, we will discuss it with you before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of PAHRUMP LIBRARY DISTRICT's financial statements. Our report will be addressed to the Board of Trustees of PAHRUMP LIBRARY DISTRICT. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

You have engaged us to include in our report a section that discusses key audit matters, if any, identified during our audit. Key audit matters are matters that are communicated or required to be communicated to those charged with governance that were, in the auditor's professional judgment, of most significance to the audit of the financial statements of the current period. Key audit matters may involve, among other things, areas of higher assessed risk of material misstatement or significant identified risks; areas that required significant auditor judgment, such as accounting estimates or other areas subject to a high degree of estimation uncertainty; or the effect of significant events or transactions in the current period. For each key audit matter identified in our report, our report will describe the primary reason(s) we designated it as a key audit matter, how it was addressed in the audit, and refer to the financial statement account(s) or disclosure(s) related to it. The communication of key audit matters does not alter in any way our opinion on the financial statements, taken as a whole. If our audit does not identify any key audit matters, our audit report will state that conclusion.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that PAHRUMP LIBRARY DISTRICT is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to PAHRUMP LIBRARY DISTRICT and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

DANIEL C. MCARTHUR, LTD.

Daniel C. McArthur

DANIEL C. MCARTHUR
CERTIFIED PUBLIC ACCOUNTANT

RESPONSE:
This letter correctly sets forth the understanding of PAHRUMP LIBRARY DISTRICT.

Management signature: ______________________________

Title: ______________________________

Governance signature: ______________________________

Title: ______________________________

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