

AGENDA
SMOKY VALLEY LIBRARY DISTRICT
BOARD OF TRUSTEES MEETING
Round Mountain Public Library
Tuesday November 5, 2024 @ 5:00 PM

Members:	Sara Keehfuss, Chairperson	Gwenn Snow, Vice-Chairperson
	Sara Sweeney, Secretary/Clerk	Jamie Grimes, Treasurer
	Rebecca Lim, Member	

SPECIAL NOTE: Below are the agenda items scheduled to be considered. All items are approximate except for bid openings, public hearings, and any other items agendized at a specific time. Items on the agenda without a time designation may be taken out of order. The Board may combine two or more agenda items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

Action may be taken on those items denoted (FOR ACTION)

ITEM/SUBJECT

1.Call meeting to order –

2. GENERAL PUBLIC COMMENT – (Three-minute time limit per person.) Action will not be taken on the matter considered during periods until specifically included on an agenda as an action item. **Comments that are irrelevant, repetitious, slanderous, offensive, inflammatory, willfully disruptive or deemed personal attacks will not be permitted.**

3. Approval of Agenda – For action

4. Reading, correction, and approval of minutes for October 1, 2024 - For action

5. REPORTS, INFORMATIONAL ITEMS

a. Administrative Reports-

SVLD Statistic's, RMPL Children's report, correspondence: State Collection Development Application

b. SVLD Board Reports – Comments:

6. OLD BUSINESS - For action

7. NEW BUSINESS – For action

a. Discussion and possible decision concerning changing library hours from 6 am to 6 pm to 8 am to 5 pm.

b. Discussion and possible decision concerning accepting Dan McArthur and the Auditor for the Smoky Valley Library District for the year ending June 2024.

8. FINANCE – For action

a. Approve and sign expenditures dated November 5, 2024, for FY 2024-2025

b. Approve and sign the 1st quarter economic survey for ending quarter 9/30/2024

9. GENERAL PUBLIC COMMENT – (Three-minute time limit per person.) Action will not be taken on the matter considered during periods until specifically included on an agenda as an action item. **Comments that are irrelevant, repetitious, slanderous, offensive, inflammatory, willfully disruptive or deemed personal attacks will not be permitted.**

10. SET DATE AND TIME FOR NEXT MEETING

11. ADJOURN

Supporting information for this agenda can be obtained from Andrea Madziarek at the Round Mountain Public Library at 775-377-2215 or andream@svld.net

All agendas are posted at the following locations:

Round Mountain Post Office	Round Mountain Public Library	Manhattan Public Library
83 Hadley Circle	73 Hadley Circle	7 Mineral Street
Round Mountain, NV 89045	Round Mountain, NV 89045	Manhattan, NV 89022

Also, can be found on the Department of Administration website <https://notice.nv.gov>
County – Nye County - Smoky Valley Library Board and on the Smoky Valley Library District website www.svld.net

Any member of the public who is disabled and requires accommodations or assistance at this meeting is requested to notify the Round Mountain Public Library in writing or call (775) 377-2215.

MINUTES
SMOKY VALLEY LIBRARY DISTRICT
BOARD OF TRUSTEES MEETING
Round Mountain Public Library
Round Mountain, Nevada
Tuesday October 1, 2024 – 5:00 PM

Members present: Sara Keehfuss, Chairperson Sara Sweeney, Secretary/Clerk
 Jamie Grimes, Treasurer Rebecca Lim, Member

Members absent: Gwenn Snow, Vice-Chairperson

Also present: Andrea Madziarek, Director, Smoky Valley Library District
 Amy Madziarek, Human Resources, Smoky Valley Library District
 Candida Silva, Librarian, Adult Services, Cataloger Smoky Valley Library District

These minutes are a draft, subject to revision and/or approval by Board of Trustees at their next regularly scheduled meeting.

ITEM#/SUBJECT

1. This meeting was called to order at 5:05 PM by Becky L
2. General Public Comment: Andrea asked the board if they noticed the new bulletin board and the Friends shelving in the foyer. Amy reminded everyone of the Harvest Festival dates, and the Trunk or Treat.
3. Approval agenda –Sara S. made a motion to accept the agenda for October 1, 2024. Becky 2nd. All voted in favor. Motion passed.
4. Reading, correction, and approval of minutes. Jamie made a motion to accept minutes for September 3, 2024. Sara S seconded the motion. All voted in favor. Motion passed.

5. REPORTS, INFORMATIONAL ITEMS –

a. Administrative reports – SVLD Stats –

1. Board looked over the SVLD Report. – Board read over the library report. Andrea told the board that as soon as the budget gets committed, she will be able to make a more accurate report on cash flow.

2. Children's Wing report – the Scholastic book fair did well. Amy explained that she had to make some calls to find out why we didn't get everything we asked for. Considering all the problems we did very well.

b. SVLD Board Reports – The board talked about trunk or treat and getting music and making this a big event for our town.

6. OLD BUSINESS– For action

7. NEW BUSINESS– For action

a. Winter closure for the Manhattan Library – Andrea told the board that we have not had good patron usage over the summer, she said that she still would like to have a winter closure for Manhattan this year to continue to save money in our budget where we can. Andrea asked that we close the library October 21, 2024, until April 4, 2025. The board discussed closure and agreed. Becky made a motion to close the Manhattan library from October 21, 2024, until April 4, 2025. Jamie seconded all voted in favor. Motion passed

b. Staff Day – Andrea asked if the library could be closed on November 1, 2024, for a staff day. She said that with the Harvest Festival activities the weekend before and the late night that will be happening for the Trunk or Treat if the staff could have a recovery day. The board discussed the closure with the few staff members we have and the amount of time they will be working this month they agreed to the closure. Sara S made a motion for the Library to be closed November 1, 2024, for a staff day. Becky seconded. All voted in favor. Motion passed.

8. FINANCE – For action

- a. Expenditures Becky. made a motion to accept expenditure dated October 1, 2024, 2024. Jamie seconded the motion. All voted in favor. Motion passed.
- b. 4th Quarter economic survey – Becky made a motion to accept the 4th quarter economic survey. Sara S seconded. All voted in favor. Motion passed.

9. General Public Comment – (second) NA

10. Set date and time of next meeting – the next meeting was set for Tuesday November 5, 2024. Round Mountain, Nevada in the Round Mountain Public Library Conference Room at 5:00 PM

11. ADJOURN –Jamie made a motion to adjourn at 5:51 PM. All in favor.

Date approved

Sara Sweeney - Secretary/Clerk

Smoky Valley Library District

www.svld.net

Round Mountain Public Library
P.O. Box 1428
Round Mountain, Nevada, 89045
(775) 377-2215
Fax (775)-377-2699

Manhattan Public Library
P.O. Box 95
Manhattan, Nevada, 89022
(775) 487-2623

Materials Added:				Sep-24	
Category	RMPL	MPL	TOTAL	Total Materials	Circulations
Adults	10	0	10	13,002	104
Kids	14	0	14	14,707	1,230
Entertainment	19	0	19	1,803	338
eBooks				2,774	16
eAudio				2,549	84
Databases				70	1,109
Computer	0	0	0	15	76
GRAND TOTAL				34,920	2,957

	RMPL	MPL	TOTAL
Wi-Fi	586	65	651
Meeting Room	11	4	15
Hours Open	190	21	211
Museum Visits		2	2
Patron Cards	13		9
Patron Visits	3091	8	3099
Website Visits	943		
Volunteer Hours	24		
Notaries	27		
Tutoring	-		
Proctoring			
ILL	-		
Reference ?	2		
Material Requests	3		

Revenues:

Fax	\$	71.00
Fines	\$	60.95
Copies	\$	1,068.00
Donations	\$	246.70
Misc.	\$	380.25
GRAND TOTAL:	\$	1,826.90

Records Edited 491

Round Mountain Public Library

Children's Wing Report

October 2024

Age Group: (0-5)	Offered:	Attendance:
Classes –	10	154
Storytime –	3	17
Pre-K	15	168
Age Group: (6-11)	Offered:	Attendance:
Classes –	31	540
STEM –	5	64

Age Group 12 & up:

Classes -	9	125
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Trivia: 9

Tutor: 3

Teen Mystery Book display: 8

Easy/Junior Book Pick a Letter display: 41

AR tests: 172

Crafts: 23

Games: 48

Sensory Room Usage - 80

Tabletop: 113

Movie: 14

Prints – 54 RMPL: 11 Personal: 10 RMHS: 3 RMGC: 30

Trunk or Treat is scheduled for October 31st, this will include Smore's Bar.

NEVADA PUBLIC LIBRARIES FY 2025
STATE COLLECTION DEVELOPMENT APPLICATION

Application is due: 11/01/2024

Library Smoky Valley Library District Date 10/16/2024

Address PO Box 1428 Round Mountain, NV., 89045

Email andream@svld.net Phone (775) 377-2215

Brief Description of Collection Development Project:

The collection development funds will be used to continue to build our digital library, which will better serve all our patrons.

Describe the need for the materials and how the need was determined:

With extreme budget cuts and not being able to concentrate on one groups needs for material, we feel using the collection development funds for digital content will serve all of patrons.

Types of materials to be purchased:

We will purchase digital audiobooks and eBooks that will help get new material to all of our patrons.


(If additional space is needed, please complete on a separate sheet.)

CERTIFICATION

In accepting these funds for collection development, the undersigned agrees and certifies that: 1) they have not supplanted or caused to be reduced any other sources of funding for the public library and 2) narrative reports on the project's progress will be submitted when requested by the State Library.

Termination for Non-Appropriation: The continuation of this funding is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. Reservation of funds based upon budget reductions is included herein. The granting authority may reduce or terminate this funding, and the grantee waives any and all claim(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the granting agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.

Please complete and sign the application, then e-mail to: nsla-lpd@admin.nv.gov

	10/16/2024		10/16/2024
President, Board of Trustees	Date	Library Director	Date

APPROVAL (For administrative use ONLY):

Amount: _____

Date: _____

Mike Strom, Nevada State Library Administrator

Sent to State 10/21/24

Joe Lombardo
Governor



Joy Grimmer
Director

Bob Ragar
Deputy Director

Mike Strom
Administrator

STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Nevada State Library, Archives and Public Records
100 N. Stewart Street, Suite 100 | Carson City, Nevada 89701
Phone: (775) 684-3339 | www.nsla.nv.gov | Fax: (775) 684-3311

Date: 10/14/2024

To: Andrea Madziarek - Smoky Valley Library District

Re: State Public Library Collection Development Funds, Fiscal Year 2025

Attached is the application packet for Fiscal Year 2025 State Collection Development Funding. We invite you to apply for your library's award identified by the formula for distribution as outlined in Nevada Revised Statute 378.087. The awarded state funding can be used for the purchase of books, library materials, and computer databases within the current fiscal year. The money granted cannot supplant, or cause a reduction in, any other source of funding for the public library.

Your library will receive an award allocation of:

\$ 2,885.00 _____ for Fiscal Year 2025

In addition, you will receive an additional SB-341 one-time funding amount of:

\$ 3,537.00 _____ for Fiscal Year 2025

Your funding amount is based on the library's Local Collection Development Expenditures as submitted for through the Public Library Survey:

Fiscal Year 2023 Reported Expenditures \$ 35,884.00

Your application which documents your plan for expenditure of the award must be submitted and approved prior to your receipt of the final Collection Development Funding Form. Expenditures can begin after the completed and signed form is on file and we have ensured that your Minimum Standards Checklist is current and on file as approved.

We have included the application form, along with instructions, timeline, and additional funding information. This information is also available on the NSLAPR website at <https://nsla.nv.gov/public-library-toolbox/CollectionDevelopment>. If you have questions about State Collection Development Funding or the application, please contact Library Planning & Development at 775-684-3305 or e-mail to nsla-lpd@admin.nv.gov

Sincerely,
Mike Strom
Administrator, Nevada State Library, Archives and Public Records

NEVADA PUBLIC LIBRARIES STATE COLLECTION DEVELOPMENT FUNDING
FY 2024 - FY 2025 Biennium
Instructions and Timeline

State Collection Development Funding Instructions:

1. Read through all materials.
2. Ensure your Minimum Standards Checklist is complete and on file as approved.
3. **Complete the State Collection Development Application** and submit to: nsla-lpd@admin.nv.gov
4. Upon approval, you will receive an email notification.
5. Once funding has been confirmed and granted, **expend funds in a timely manner** and at the very latest by June 30 of the current fiscal year.
6. Any funds not expended during the current fiscal year will need to be returned. Contact Library Planning and Development BEFORE June 30 if you don't plan to expend all your awarded funds.
7. Be sure to **keep all records related to collection development funding expenditures**, and be prepared to report on spending and provide documentation.
8. After funds are expended, and before August 15, **submit the final Collection Development Funding Report and Evaluation** to: nsla-lpd@admin.nv.gov

State Collection Development Funding Timeline:

- **Early to Mid October:**
State Collection Development Applications and supporting documents distributed to public libraries.
- **November 1:**
State Collection Development Applications DUE to state library. Must be submitted electronically as an email attachment.
- **Early November:**
Upon approval of application, funds will be available for distribution. **Prior to expending any funds, your application must be signed and approved by the state library.** You will be notified by email when your application is approved.
- **June 30:**
ALL funds must be expended by this date at the LATEST. If you are unable to expend all your funds, please notify the state library as early as possible, and BEFORE June 30th.
- **August 15:**
Funding Report and Evaluation due to state library. Must be submitted electronically as an email attachment.

If you have questions about State Collection Development Funding, please contact:

Library Planning & Development
Nevada State Library, Archives & Public Records
100 N Stewart St.
Carson City NV 89703
775-684-3305
NSLA-LPD@admin.nv.gov

NEVADA PUBLIC LIBRARIES STATE COLLECTION DEVELOPMENT FUNDING
FY 2024 - FY 2025 Biennium
Funding Information Sheet

The NSLAPR Administrator invites applications for awards of the Nevada Public Libraries State Collection Development fund. Public libraries may apply for state funding for the purchase of books and library materials and computer databases. The NSLAPR Administrator will use the following formula approved by the Nevada State Legislature (NRS 378.087) to calculate the maximum amount available to a public library. **If funding requests exceed the funds allocated, every eligible library will receive an allotment; however, the award amounts will be adjusted on a percentage basis.**

NRS 378.087.FORMULA FOR DISTRIBUTION:

- a) If the requesting library has a budget for materials which is \$10,000 or less, the requesting library is eligible to receive a base grant of \$1,000, plus a matching grant in an amount that is not more than 75 percent of its budget for materials.
- b) If the requesting library has a budget for materials which is more than \$10,000 but less than \$75,000, the requesting library is eligible to receive a base grant of \$5,000, plus a matching grant in an amount that is not more than 50 percent of its budget for materials.
- c) If the requesting library has a budget for materials which is \$75,000 or more but less than \$150,000, the requesting library is eligible to receive a base grant of \$10,000, plus a matching grant in an amount that is not more than 33 1/3 percent of its budget for materials.
- d) If the requesting library has a budget for materials which is \$150,000 or more but less than \$500,000, the requesting library is eligible to receive a base grant of \$15,000, plus a matching grant in an amount that is not more than 25 percent of its budget for materials.
- e) If the requesting library has a budget for materials which is \$500,000 or more, the requesting library is eligible to receive a base grant of \$25,000, plus a matching grant in the first year it receives a grant pursuant to this paragraph in an amount that is not more than 10 percent of its budget for materials. The amount of the matching grant provided in any year may be increased by 10 percent in each succeeding year, except that in no event may the matching grant provided in any year exceed 25 percent of the library's budget for materials in that year.

Additional Collection Development Funding Information:

- Fund allocation is based on the library's local collection expenditures documented in the most recent Public Library Survey (PLS). For example, for FY2025 Funding, the FY2023 PLS data will be used. *Eligible amounts are based on local funds - no federal LSTA or state grant funds are considered.*
- Funds granted must not supplant, reduce, nor cause any other source of funding to a public library, and must be used exclusively to purchase additional books, library materials and computer databases within the fiscal year it is granted.
- All state collection development purchases must occur within the award period identified in the funding award document. Project costs and obligations incurred prior to, or beyond the award period, are not fund-able as part of the funding.
- Each public library should track the areas of their collection that have been augmented by the state funds. Public libraries should be able to demonstrate to their community, local legislators and the State Legislature how these funds have improved local library collections.

Applications should be e-mailed to: nsla-lpd@admin.nv.gov

If you have any questions regarding this funding process or the application, please contact Library Planning and Development at (775) 684-3305 or e-mail nsla-lpd@admin.nv.gov

DANIEL C. McARTHUR, LTD

Certified Public Accountant

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

April 15, 2024

To the Library Board and Library Director
Smoky Valley Library District
Round Mountain, Nevada

We are pleased to confirm our understanding of the services we are to provide SMOKY VALLEY LIBRARY DISTRICT for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of SMOKY VALLEY LIBRARY DISTRICT as of and for the year ended June 30, 2024. 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 SMOKY VALLEY 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 SMOKY VALLEY 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 Changes in the District's Total Other Post-Employment Benefits Liability and Related Ratios.

We have also been engaged to report on supplementary information other than RSI that accompanies SMOKY VALLEY 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 report combined with 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 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 SMOKY VALLEY 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 the system of internal control, 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 SMOKY VALLEY 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 SMOKY VALLEY 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 with account reconciliations. 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 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, **ANDREA MADZIAREK**, 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 District; 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 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 providing direct or indirect funding. 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 June 1, 2024 and to issue our reports no later than November 30, 2024.

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, confirmation service provider fees, 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 SMOKY VALLEY LIBRARY DISTRICT's financial statements. Our report will be addressed to Board of Trustees of SMOKY VALLEY 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.

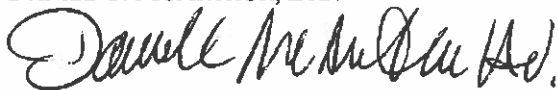
You have engaged us to include in our report a section that discusses key audit matters, if any, identified during our audit. Key audit matters are matters that are communicated or required to be communicated to those charged with governance that were, in the auditor's professional judgment, of most 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 SMOKY VALLEY 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 SMOKY VALLEY 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.

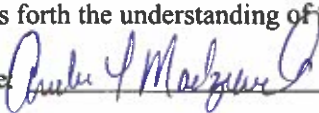


DANIEL C. MCARTHUR
CERTIFIED PUBLIC ACCOUNTANT

RESPONSE:

This letter correctly sets forth the understanding of SMOKY VALLEY LIBRARY DISTRICT.

Management signature: _____



Governance signature: _____

Title: Director - SULD

Title: _____

Date: 10/21/2024

Date: _____

SMOKY VALLEY LIBRARY DISTRICT
PO Box 1428
Round Mountain, NV 89045
Expenditures Listing
10/30/2024

Vendor	Invoice Date	Invoice #	Total Amount	Description	Pre-approved
AMAZON	10/11/2024	1Q1D-H67M-MK4C	\$ 27.95	BUILDING MAINT	YES
AMAZON	10/10/2024	1MWF-GPRF-3ML9	\$ 43.00	BUILDING MAINT	YES
AMAZON	10/7/2024	1HNY-3V9X-J4GF	\$ 19.69	OFFICE	YES
AMAZON	10/3/2024	136R-NXPQ-QGT9	\$ 43.88	BUILDING MAINT	YES
AMAZON	10/2/2024	1RWL-C96X-GPPC	\$ 19.46	BUILDING MAINT	YES
AMAZON	9/3/2024	1CFJ-QTPK-34WL	\$ 27.32	BUILDING MAINT	YES
AMAZON	10/25/2024	14MW-7RTR-DK7Y	\$ 24.01	OPERATING	YES
AMAZON	10/23/2024	1XXL-G1HW-PVVD	\$ 328.48	OFFICE	YES
AMAZON	10/29/2024	1K7W-WK6H-HF6X	\$ 107.97	OFFICE	YES
AMAZON	10/30/2024	17CJ-3XJP-Q1QG	\$ 183.55	OPERATING	YES
AMAZON	10/30/2024	13Q4-FM64-3NQP	\$ 19.95	OPERATING	YES
AMAZON	10/30/2024	1MXR-VRLX-QT9N	\$ 8.49	OFFICE	YES
BAKER & TAYLOR	10/4/2024	2038608842	\$ 14.13	OPERATING	NO
BAKER & TAYLOR	10/16/2024	2038635338	\$ 17.88	OPERATING	NO
BLACKBURN PEST CONTROL	9/25/2024	635164	\$ 33.00	BUILDING MAINT	YES
BLACKBURN PEST CONTROL	9/25/2024	635139	\$ 42.00	BUILDING MAINT	YES
BLACKBURN PEST CONTROL	10/22/2024	635863	\$ 42.00	BUILDING MAINT	YES
CHASE CREDIT CARD	10/25/2024	9842	\$ 307.33	OFFICE	YES
DESERT GREEN DISPOSAL	10/1/2024	8126	\$ 140.00	BUILDING MAINT	YES
HUGHESNET	10/10/2024	BI-425570939	\$ 261.51	COMMUNICATIONS	YES
JW WELDING	9/30/2024	DB2038	\$ 20.85	OFFICE	NO
MIDAMERICA BOOKS	10/7/2024	45163	\$ 114.75	OPERATING	NO
NV ENERGY RMPL	10/12/2024	378178	\$ 634.39	UTILITIES	YES
NV ENERGY MPL	10/21/2024	379561	\$ 73.23	UTILITIES	YES
NYE COUNTY PUBLIC WORKS	10/1/2024	1166	\$ 55.00	BUILDING MAINT	YES
RMPU	10/15/2024	403	\$ 153.50	BUILDING MAINT	YES
XEROX	10/1/2024	22200680	\$ 98.16	OFFICE	NO
XEROX	9/20/2024	22121412	\$ 39.30	OFFICE	NO
XEROX	10/19/2024	22313441	\$ 85.52	OFFICE	NO
XEROX	9/20/2024	22121413	\$ 47.96	OFFICE	NO
Grand Total			\$ 3,034.26		

Sara Keehuss, Chairperson

Jamie Grimes, Treasurer

Gwenn Snow, Vice-Chairperson

Becky Lim, Member

Sara Sweeney, Secretary/Clerk

QUARTERLY ECONOMIC SURVEY



ENTITY Smoky Valley Library District

QUARTER ENDING: 9/30/2024
DATE PREPARED: 10/17/2024

Pursuant to NRS 354.6015 and NAC 354.559 local governments are required to submit a quarterly survey report.

QUESTIONS REGARDING ECONOMIC CONDITIONS

	Yes	No	Since the last filing:
1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has any employer that accounts for 15% or more of the employment in the area closed or significantly reduced operations since the previous report? If yes, please provide details on page 2.
2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has your entity experienced a cumulative increase or decrease of 10% or more in population or assessed valuation in the past two years? If yes, please provide details on page 2.
3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has there been any significant event(s) in the region which could affect your entity positively? If yes, please provide details on page 2.
4	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has there been any significant event(s) in the region which could affect your entity negatively? If yes, please provide details on page 2.
5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Has anything significant occurred which could affect your expected level of revenues? If yes, please provide details on page 2.

QUESTIONS REGARDING OPERATIONS

6	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Has the ending fund balance in your general (principal operating) fund had an unexplained, unbudgeted or unanticipated decline for the past two fiscal years? If yes, please provide details on page 2.
7	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the entity entered into any new debt arrangements since the previous report? If yes, please provide details on page 2.
8	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the entity borrowed money to pay for current operations? If yes, please provide details on page 2.
9	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the entity made an interfund loan(s) to pay for current operations? If yes, please provide details on page 2.
10	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the entity failed to pay timely any contributions to governmental agencies for the benefit of its employees (for example, PERS, Workmen's Comp or Federal taxes)? If yes, please provide details on page 2.
11	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the entity failed to make timely payments for debt service, to vendors or others? If yes, please provide details on page 2.
12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Has the entity augmented the appropriated expenses for any proprietary fund since the previous report? If yes, please provide details on page 2.

13 Cash and cash equivalents (unaudited) as of quarter ending 9/30/2024 :
(Enterprise Fund(s) Only)

<u>Prior Year</u>	<u>Current Year</u>
<u>NA</u>	<u>NA</u>

14 General Fund Ending Balance (unaudited) as of quarter ending: 9/30/2024 :

<u>Prior Year</u>	<u>Current Year</u>
<u>232,945.00</u>	<u>175,370.68</u>

15 Cash and cash equivalents (unaudited) as of quarter ending 9/30/2024 :
(General Fund Only)

<u>Prior Year</u>	<u>Current Year</u>
<u>232,945.00</u>	<u>175,370.68</u>

QUARTERLY ECONOMIC SURVEY



DETAILS OF POSITIVE RESPONSES TO QUESTIONS ON PAGE 1

QUESTION

1- 6.

7. Date: _____ Type: _____ Amount: \$ _____

Date: _____ Type: _____ Amount: \$ _____

8. Date: _____ Lender: _____ Amount: \$ _____

Date: _____ Lender: _____ Amount: \$ _____

9. Date: _____ From Fund: _____ To Fund: _____ Amount: \$ _____

Date: _____ From Fund: _____ To Fund: _____ Amount: \$ _____

10-11.

12. Date: _____ Fund: _____ Amount: \$ _____

Date: _____ Fund: _____ Amount: \$ _____

13-15.

PREPARED BY: _____
Name/Title Signature

PERSON SIGNING CERTIFIES ALL INFORMATION PROVIDED IS TRUE & CORRECT FOR PERIOD INDICATED.

REVIEWED BY: _____
Name/Title Signature

The Survey can be submitted to the Department of Taxation electronically via e-mail to the Budget Analyst responsible for the entity. Please submit in PDF form so as to reflect signatures. This submission will fulfill filing requirements.

Responses to the Quarterly Economic Survey Quarter ending 09/30/2024

SMOKY VALLEY LIBRARY DISTRICT

#5 The decrease in property taxes and net proceeds have greatly impacted the Library District in a negative way.

#6 In the past two years the allowed budgeted amount for revenues from taxes has not equaled what we received. Property taxes and net proceed taxes have been declining, which affects our ending fund balance.