

**AGENDA**  
**SMOKY VALLEY LIBRARY DISTRICT**  
**BOARD OF TRUSTEES MEETING**  
**Round Mountain Public Library**  
**Round Mountain, Nevada**  
**Tuesday May 1, 2018– 5:00 PM**

Members: Tamara Jones, Chairperson  
Rebecca Lim, Secretary/Clerk                      Gwenn Snow, Member  
Lisa Schwarz, Treasurer

**SPECIAL NOTE:** Below is 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 POSSIBLE ACTION)

**ITEM#/SUBJECT**

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1. Call meeting to order – For Possible Action
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.
3. Approval of Agenda – For Possible Action
4. Reading, correction and approval of minutes for March 6, 2018 and April 3, 2018 - For Possible Action
5. OPEN DISCUSSION – (This item is for discussion only. No action will be taken at this time. There may be a time limit placed on this discussion if necessary.)
6. LIBRARY REPORTS- For possible action
  - a. RMPL -
  - b. MPL -
7. OLD BUSINESS - For Possible Action
8. NEW BUSINESS – For Possible Action
  - a.
9. CORRESPONDENCE – For possible Action
  - a. Dan McArthur – 2018 Audit
  - b. Tentative Budget approval letter
10. FINANCE – For possible Action
  - a. Approve and sign expenditures for May 1, 2018
  - b. Discussion and possible decision concerning the update to cash flow information
  - c. 3<sup>rd</sup> Quarterly report
11. 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.

12. SET DATE AND TIME FOR NEXT MEETING
13. ADJOURN – For Possible Action

Supporting information for this agenda can be obtained from the SVLD website: [www.svld.net](http://www.svld.net) or contact Andrea Madziarek at the Round Mountain Public Library 775-377-2215.

**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.

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.

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**MINUTES**  
**SMOKY VALLEY LIBRARY DISTRICT**  
**BOARD OF TRUSTEES MEETING**  
**Round Mountain Public Library**  
**Round Mountain Nevada**  
**Tuesday March 6, 2018-- 5:00 PM**

Members present: Tamara Jones, Chairperson Lisa Schwarz, Treasurer  
Rebecca Lim, Secretary/Clerk Gwenn Snow, Member

Members absent: Lorna Dollarhide, Vice-Chairperson

Also present: Jeanne Bleecker, Co-Director, Smoky Valley Library District  
Andrea Madziarek, Co-Director, Smoky Valley Library District

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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 5:09 pm by Tamara Jones.
2. General Public Comment - Nothing at this time.
3. Approval agenda –Lisa made a motion to accept agenda and to add the resignation letter from Tyfiri Brown under #9. Correspondence. Becky seconded. All voted in favor. Motion passed.
4. Reading, correction and approval of minutes – December 5, 2017. Becky made a motion to accept minutes. Lisa seconded. All voted in favor. Motion passed.
5. OPEN DISCUSSION – Lisa wanted to let other board members know that she received a letter stating that there is an open meeting law training in Tonopah. She is under the impression that it is required for each board member to attend. Lisa also wanted to let the board know she is not interested in re applying for her board position this next term. Jeanne told the board that Lisa and Lorna's terms will be over in May 2018. Jeanne told the board that she may still have to go to Las Vegas for Jury Duty. Andrea told the board that she has concerns about offering a 3 year preschool class this next year. With the staffing changes and the commitment it takes she wants to know if it really is a benefit. Gwenn asked Andrea if she feels it's a benefit. She answered "Yes". Andrea asked the board members to just keep an ear open at maybe what the community is saying and get back to her with the comments. This could be useful in making a decision. Tamara said she feels that both classes are a benefit, and that the Kindergarten teacher has also commented on how well the students from the library preschool do in her class.
6. LIBRARY REPORTS– For possible action –
  - a. RMPL – Circulation is still going down overall. We are continuing to work on ideas to get new people in the library.
  - b. MPL – Counts are good, movies circulation is up and museum visits are up.
7. OLD BUSINESS– For Possible Action –
  - a. Update on building project – We are still waiting for information on the conference room door.
8. NEW BUSINESS– For possible action –
  - a. Library District to pay for Certification classes – after reviewing the policy the board still feels it covers everything that it needs to for the district to pay for certification classes.
9. Correspondence –
  - a. Received a letter from the Department of Taxation Annual Audit report for fiscal year 2017

- b. Resignation letter from Krista Heald
- c. Resignation letter for the SVLD Board from Lorna Dollarhide
- d. Resignation letter from Tyfini Brown

10. FINANCE -

- a. Finance – Lisa made a motion to approve and sign vouchers with corrections made to the amount the Chase Credit card was paid and the totals. Becky seconded. All voted in favor. Motion passed.
- b. Cash Flow – Jeanne reported on the cash flow status.
- c. Budget information – Jeanne reported to the board that she has been keeping track of the price of gold and the cost for producing it. She feels that with all the information she has gathered and reports from Round Mountain Gold, that we should have another good budget year. She feels we will be able to start the insurance fund and start putting money into capital projects. This will insure that in the near future we will be able to fix the roof on the Manhattan Library and fix some maintenance issue at the Round Mountain Library as well. The board looked over the budget ideas for the following year and had no questions.

11. General Public Comment – (second) – Andrea reminded the board that pre-school graduation is on May 10<sup>th</sup> @ 5:00 PM. Jeanne reminded the board that the Easter Bunny will be at the library for pictures from 9 am – 11 am Saturday March 31, 2018.

13. Set date and time of next meeting Tuesday April 3, 2018 @ 5:00 PM in Round Mountain Public Library, Round Mountain Nevada. Tamara will phone in for this meeting. It will be finances only.

14. ADJOURN – Gwenn made a motion to adjourn the meeting @ 6:30 PM

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Date approved

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Rebecca Lim, Secretary/Clerk

**MINUTES**  
**SMOKY VALLEY LIBRARY DISTRICT**  
**BOARD OF TRUSTEES MEETING**  
**Round Mountain Public Library**  
**Round Mountain Nevada**  
**Tuesday April 3, 2018– 5:00 PM**

Members present: Tamara Jones, Chairperson Lisa Schwarz, Treasurer  
Rebecca Lim, Secretary/Clerk Gwenn Snow, Member

Members absent:

Also present: Jeanne Bleecker, Co-Director, Smoky Valley Library District  
Andrea Madziarek, Co-Director, 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.

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**ITEM#/SUBJECT**

1. This meeting was called to order at 5:09 pm by Tamara Jones.
2. General Public Comment: - Nothing at this time.
3. Approval agenda –Lisa made a motion to accept agenda. Becky seconded. All voted in favor. Motion passed.
4. Open Discussion – Jeanne asked the board to think about when they want to have the budget hearing this year. It needs to be between May 21<sup>st</sup> and May 31<sup>st</sup>, 2018.
5. Finance –
  - a. Approve and sign expenditures dated April 3, 2018. Gwenn made a motion to sign and approve expenditures date April 3, 2018. Becky seconded. All voted in favor. Motion passed.
6. General Public Comment - Jeanne reported that the Easter Bunny at the Library was a success. We did have problems with our printer and computer, so we were not able to save pictures and email them to our patrons.
7. Set date and time for the next meeting. The next regular meeting is set for May 1<sup>st</sup> @ 5:00 PM in the Round Mountain Public Library Conference Room. The Budget Hearing is set for May 23<sup>rd</sup> @ 2:00 PM in the Round Mountain Public Library Conference Room.
14. ADJOURN – Becky made a motion to adjourn the meeting @ 5:25 PM

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Date approved

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Rebecca Lim, 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  
 Fax (775) 487-2326

## MONTHLY REPORT FOR FEBRUARY 2018

March 1, 2018

Materials	Added	Total	Circulation	Last Year
Adult Books	41	8,306	202	324
Audio Books	1	1,276	26	53
Easy	62	5,459	817	964
Junior	15	5,597	291	635
Teen	16	2,806	165	188
Movies	47	12,403	1,746	2,114
Music	0	2,373	80	45
Computer	-	9	183	246
Wi-Fi Usage	-	-	446	275
Freegal Usage	-	-	542	217
Digital Material	37	1,282	34	3
<b>GRAND TOTAL</b>	<b>219</b>	<b>39,511</b>	<b>4,532</b>	<b>5,064</b>

**Patron Visits** **5,982** **3,389**

**New Patrons:** **6**

**Web Site Visits** **756**

**Services:**

Notaries 45

Meeting room 17

Proctoring/Tutoring 3/28

Volunteer Hours 4

ILL 0

Video Classes 0

**Revenues:**

Fax \$ 142.00

Fines \$ 162.50

Copies \$ 68.40

Donations \$ 0.05

Misc. \$ 103.95

**GRAND TOTAL \$ 476.90**

**Programs:**

Preschool - 4 yr old

Preschool - 3 yr old

Story Time

**Attendance:**

176

80

157

**Programs:**

Classes

Table Activities

Friday Fun

**Attendance:**

487

209

23

**Grand Total: 1132**

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## MONTHLY REPORT FOR MARCH 2018

April 2, 2018

Materials	Added	Total	Circulation	Last Year
Adult Books	38	8,333	311	347
Audio Books	0	1,276	18	51
Easy	87	5,541	962	1084
Junior	39	5,635	423	732
Teen	19	2,826	220	228
Movies	114	12,501	1,914	2,385
Music	0	2,373	54	87
Computer	-	9	187	356
Wi-Fi Usage	-	-	494	389
Freegal Usage	-	-	586	181
Digital Material	19	1,298	45	3
<b>GRAND TOTAL</b>	<b>316</b>	<b>39,792</b>	<b>5,214</b>	<b>5,843</b>

Patron Visits 6,538 4,288

New Patrons: 12

Web Site Visits 1,120

**Services:**

Notaries 45

Meeting room 20

Proctoring/Tutoring 4/24

Volunteer Hours 6

ILL 1

Video Classes 0

**Revenues:**

Fax \$ 110.00

Fines \$ 178.51

Copies \$ 127.55

Donations \$ 37.25

Misc. \$ 88.55

**GRAND TOTAL \$ 541.86**

**Programs:**

Preschool - 4 yr old

Preschool - 3 yr old

Story Time

Make it & Take it

**Attendance:**

209

80

71

23

**Programs:**

Classes

Table Activities

Friday Fun

Easter Bunny

**Attendance:**

562

173

43

340

**Grand Total: 1501**

# Smoky Valley Library District

www.svid.net

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## Manhattan Library Report for February, 2018

	2018	2017
Patron Visits	70	66
Check Outs	139	131
Computer Usage	21	17
Community Center	0	6
Museum Visitors	5	10
Inside WIFI	0	2
Collection count to date:	7,157	6,785

### Materials added:

Audios	1	0
Books	4	3
Movies	<u>16</u>	<u>14</u>
TOTAL	21	17



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## Manhattan Library Report for March, 2018

	2018	2017
Patron Visits	55	101
Check Outs	103	195
Computer Usage	6	36
Community Center	0	14
Museum Visitors	9	10
Inside WIFI	1	3
Collection count to date:	7,192	6,795

### Materials added:

Audios	0	0
Books	2	2
Movies	<u>28</u>	<u>20</u>
TOTAL	30	22

**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

March 6, 2018

To the Board of Trustees and Library Director

Smoky Valley Library District

Round Mountain, NV

I am pleased to confirm my understanding of the services I am to provide SMOKY VALLEY LIBRARY DISTRICT for the year ended June 30, 2018. I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of SMOKY VALLEY LIBRARY DISTRICT as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America 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 my engagement, I 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. 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Other Post-Employment Benefits Schedule of Funding Progress
- 3) Schedule of the District's Proportionate Share of the Net Pension Liability.
- 4) Schedule of the District's Contributions to Pension Plans.

I have also been engaged to report on supplementary information other than RSI that accompanies SMOKY VALLEY LIBRARY DISTRICT's financial statements. I will subject the following supplementary information to the auditing procedures applied in my 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 auditing standards generally accepted in the United States of America, and I will provide an opinion on it in relation to the financial statements as a whole, in a report combined with my auditor's report on the financial statements:

- 1) Individual fund statements and schedules.

## **Audit Objectives**

The objective of my audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of SMOKY VALLEY LIBRARY DISTRICT and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of SMOKY VALLEY LIBRARY DISTRICT's financial statements. My report will be addressed to the Board of Trustees of SMOKY VALLEY LIBRARY DISTRICT. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or may withdraw from this engagement.

I 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 include a paragraph that states (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 paragraph will also state that the report is not suitable for any other purpose. If during my audit I become aware that SMOKY VALLEY LIBRARY DISTRICT is subject to an audit requirement that is not encompassed in the terms of this engagement, I 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.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. My responsibility as auditors is limited to the period covered by my audit and does not extend to later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I 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 generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I 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. My 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 my report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, I 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, I 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 my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

I will also assist in preparing the financial statements and related notes of SMOKY VALLEY LIBRARY DISTRICT in conformity with U.S. generally accepted accounting principles based on information provided by you. I will prepare journal entries other than proposed audit entries; and I will prepare the trial balance for use during the audit. My preparation of the trial balance will be limited to formatting information into a working balance based upon management's chart 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*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to

perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls, including 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 U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me 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 me 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, contracts or grant agreements, or abuse that I report.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me 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 me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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 Objectives section of this letter. This responsibility includes relaying to me 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 my 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. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, I am not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my 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, JEANNE BLEECKER, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

I will provide copies of my 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 my 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 the Library Archives or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I 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, I 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 the Library Archives. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit on approximately July 2, 2018 and to issue my reports no later than November 30, 2018. 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.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$6,790. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my 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 I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to SMOKY VALLEY LIBRARY DISTRICT and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,

DANIEL C. MCARTHUR, LTD.



DANIEL C. MCARTHUR

CERTIFIED PUBLIC ACCOUNTANT

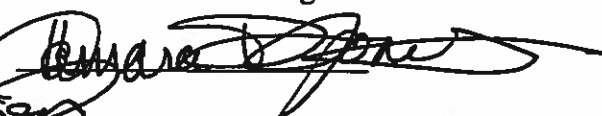
RESPONSE:

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

Management signature:

Title:

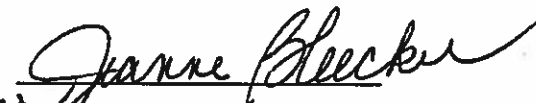
Date:

  
Chairperson  
3/16/18

Governance signature:

Title:

Date:

  
Co-Director  
3/16/18



**BRIAN SANDOVAL**  
Governor  
**JAMES DEVOLLD**  
Chair, Nevada Tax Commission  
**WILLIAM D. ANDERSON**  
Executive Director

**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

**Web Site: <http://tax.nv.gov>**

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

**LAS VEGAS OFFICE**  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

**RENO OFFICE**  
4600 Klatzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

**HENDERSON OFFICE**  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

April 19, 2018

Ms. Jeanne Bleecker  
Smoky Valley Library District  
PO Box 1428  
Round Mountain, NV 89045

Re: Tentative Budget – FY 2019

Dear Ms. Bleecker,

The Department of Taxation has examined your fiscal year 2019 tentative budget pursuant to NRS 354.596 (5) and we find it to be in compliance with law and the Nevada Administrative Code.

If you have any questions regarding the above, please feel free to contact me at 775-684-2027, or by e-mail at [sulewis@tax.state.nv.us](mailto:sulewis@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink that reads "Susan M. Lewis".

Susan M. Lewis, Budget Analyst  
Department of Taxation  
Local Government Finance



**SMOKY VALLEY LIBRARY DISTRICT  
PO BOX 1428  
ROUND MOUNTAIN, NV 89045**

**APPROVED USING PRE-APPROVAL LETTER:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
AT&T	3/28/2018	AT&T April 2018	\$40.57	Phone & Fax RMPL
Bob Barber, Jr.	3/31/2018	L3-18	\$2,900.00	Janitorial
Chase	3/16/2018	Chase March 2018	\$97.86	Credit Card
Frontier	4/1/2018	Frontier April 2018	\$187.06	Phone, Fax, Int. MPL
JW Welding	3/2/2018	220840	\$180.14	Helium Tank
JW Welding	3/31/2018	DC78323	\$23.75	Tank Rental
NN Pest Control	3/30/2018	51839	\$35.00	Pest Control RMPL
NN Pest Control	3/31/2018	51910	\$23.00	Pest Control MPL
NV Energy	4/3/2018	379561 March 2018	\$475.98	Power MPL
NV Energy	3/14/2018	378178 April 2018	\$283.40	Power RMPL
Nye County Public Works	4/1/2018	27-0005416	\$55.00	Water MPL
Round Mtn. Public Utilities	4/2/2018	403 March 2018	\$47.00	Water RMPL
Suburban Propane	4/5/2018	23081	\$366.88	Propane RMPL
Suburban Propane	4/14/2018	85772	\$60.00	Tank Rental
Valley Disposal	4/1/2018	10101	\$70.00	Trash Disposal
Xerox	4/1/2018	92794596	\$439.35	Xerox lease
Xerox	4/1/2018	92794597	\$498.16	Xerox lease

**AMOUNT \$5,783.15**

**NEW INVOICES:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
AMAZON	3/9/2018	799794895688	\$27.92	MPL Movies
AMAZON	3/12/2018	434556547938	\$15.66	Books RMPL
AMAZON	3/12/2018	468774779445	\$14.75	Books RMPL
AMAZON	3/12/2018	654757763664	\$58.71	Books RMPL
AMAZON	3/12/2018	845687774397	\$70.84	MPL Movies
AMAZON	3/14/2018	659896558389	\$271.43	RMPL Movies
AMAZON	3/14/2018	733734497637	\$21.82	RMPL Movies
AMAZON	3/14/2018	749496568665	\$29.99	RMPL Movies
AMAZON	3/14/2018	883345578735	\$46.30	RMPL Movies
AMAZON	3/15/2018	839466594359	\$15.98	MPL Movies
AMAZON	3/15/2018	853794863539	(\$2.97)	Credit
AMAZON	3/15/2018	947457546554	\$14.99	RMPL Movies
AMAZON	3/16/2018	534594679637	\$17.88	RMPL Movies
AMAZON	3/16/2018	566376767935	\$66.14	Books RMPL
AMAZON	3/17/2018	436746334857	\$20.31	RMPL Movies
AMAZON	3/18/2018	434689796386	\$10.87	Books RMPL
AMAZON	3/18/2018	456359359799	\$18.06	Books RMPL
AMAZON	3/18/2018	539357998433	\$22.99	RMPL Movies
AMAZON	3/19/2018	438556366468	\$27.99	Books RMPL
AMAZON	3/19/2018	467373588739	\$107.83	Books RMPL
AMAZON	3/19/2018	666766839395	\$29.19	Books RMPL
AMAZON	3/19/2018	789969534554	\$9.34	Books RMPL

SVLD 5/1/2018

FY 2017-2018

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
AMAZON	3/19/2018	866848796494	\$31.42	MPL Movies
AMAZON	3/20/2018	833776348753	\$95.99	RMPL Movies
AMAZON	3/20/2018	848764663333	\$214.98	RMPL Movies
AMAZON	3/20/2018	858497556593	\$54.91	RMPL Movies
AMAZON	3/21/2018	746663577865	\$9.89	Books RMPL
AMAZON	3/21/2018	755488837937	\$11.92	RMPL Movies
AMAZON	3/21/2018	843335853957	\$50.37	Office Supplies
AMAZON	3/21/2018	873853467775	\$29.95	RMPL Movies
AMAZON	3/21/2018	898794858647	\$9.99	RMPL Movies
AMAZON	3/22/2018	463479443689	\$29.95	RMPL Movies
AMAZON	3/22/2018	563574886767	\$34.43	MPL Movies
AMAZON	3/22/2018	563665785559	\$26.65	Books RMPL
AMAZON	3/22/2018	676465344576	\$8.37	RMPL Movies
AMAZON	3/23/2018	594497443587	\$178.14	Office Ink
AMAZON	3/23/2018	878595485486	(\$7.99)	Credit
AMAZON	3/24/2018	457376993675	\$22.96	RMPL Movies
AMAZON	3/27/2018	573548454955	\$22.82	RMPL Movies
AMAZON	3/28/2018	545376464365	\$25.96	Books RMPL
AMAZON	3/28/2018	848564454966	\$9.98	Books RMPL
AMAZON	3/28/2018	989856744368	\$142.27	RMPL Movies
AMAZON	3/29/2018	454549684834	\$43.21	RMPL Movies
AMAZON	3/29/2018	746688978754	\$110.75	RMPL Movies
AMAZON	3/29/2018	839539448887	\$19.96	RMPL Movies
AMAZON	3/30/2018	439379643673	\$100.31	Programs
AMAZON	3/30/2018	559999839746	\$26.99	MPL Movies
AMAZON	3/30/2018	946798677677	\$16.38	Books RMPL
AMAZON	3/31/2018	449637339695	\$109.65	Programs
AMAZON	3/31/2018	458796369673	\$73.10	MPL Movies
AMAZON	4/3/2018	453663464886	\$17.96	RMPL Movies
AMAZON	4/3/2018	464897359544	\$42.95	RMPL Movies
AMAZON	4/3/2018	494966845764	\$17.79	Books RMPL
AMAZON	4/3/2018	796367968457	\$16.97	RMPL Movies
AMAZON	4/4/2018	466374586439	\$13.32	RMPL Movies
AMAZON	4/5/2018	435878646954	\$42.45	RMPL Movies
AMAZON	4/5/2018	684343993373	\$61.91	RMPL Movies
AMAZON	4/5/2018	893373346489	(\$13.32)	Credit
AMAZON	4/5/2018	966966735838	\$6.74	RMPL Movies
AMAZON	4/6/2018	439469664445	\$22.90	RMPL Movies
AMAZON	4/6/2018	863369333968	\$27.95	Books RMPL
AMAZON	4/6/2018	889377993898	\$42.94	MPL Movies
AMAZON	4/9/2018	438744444757	\$68.84	MPL Movies
BAKER & TAYLOR INC	3/27/2018	4012180350	\$60.01	Books RMPL
BAKER & TAYLOR INC	4/6/2018	4012190535	\$48.71	Books RMPL

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
C & K TRUE VALUE	4/23/2018	1804-096758	\$4.99	Build Maint
DEMCO INC	3/26/2018	6339620	\$142.22	Operating Supplies
GENERAL STORE	3/31/2018	2-505054	\$23.16	Programs
LIBRARY IDEAS, LLC	4/20/2018	59509	\$2,500.00	Database
MIDAMERICA BOOKS	4/5/2018	447792	\$177.55	Books RMPL
NORTHERN NEVADA PEST	4/21/2018	52432	\$23.00	Pest Control
OVER DRIVE INC	3/27/2018	7818DA18054735	\$62.99	NV Grant
OVER DRIVE INC	4/11/2018	7818CO18065171	\$15.36	NV Grant
OVER DRIVE INC	4/12/2018	7818CO18065765	\$581.49	NV Grant
OVER DRIVE INC	4/17/2018	7818DA18069134	\$18.99	NV Grant
PARACLETE PRESS INC	4/6/2018	36168	\$52.05	Books RMPL
QUILL	4/4/2018	6106164	\$72.97	Office Janitorial
RECORDED BOOKS LLC	3/26/2018	9688301	(\$3.74)	Credit
RECORDED BOOKS LLC	3/27/2018	75764499	\$87.20	eAudios
RECORDED BOOKS LLC	4/2/2018	75766919	\$45.59	eAudios
RECORDED BOOKS LLC	4/10/2018	75771031	\$110.66	eAudios

**NEW INVOICE TOTAL: \$6,811.93**  
**BLANKET INVOICE: \$5,783.15**  
**GRAND TOTAL: \$12,595.08**

\_\_\_\_\_  
Tamara Jones, Chairperson

\_\_\_\_\_  
Rebecca Lim, Secretary/Clerk

\_\_\_\_\_  
Gwenn Snow, Member

\_\_\_\_\_  
Vacant, Vice-Chairperson

\_\_\_\_\_  
Lisa Schwarz, Treasurer

SVLD 5/1/2018  
FY 2017-2018

**PROJECTED Cash Flow**  
2017-2018

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Beginning fund Balance	\$ 299,368	\$ 230,780	\$ 301,552	\$ 232,964	\$ 303,736	\$ 252,148	\$ 183,560	\$ 254,332	\$ 185,744	\$ 256,516	\$ 187,928	\$ 592,255
Revenues	\$ 3,100	\$ 142,460	\$ 3,100	\$ 142,460	\$ 20,100	\$ 3,100	\$ 142,460	\$ 3,100	\$ 142,460	\$ 3,100	\$ 476,015	\$ 3,100
Expenditures	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688	\$ 71,688
	\$ 230,780	\$ 301,552	\$ 232,964	\$ 303,736	\$ 252,148	\$ 183,560	\$ 254,332	\$ 185,744	\$ 256,516	\$ 187,928	\$ 592,255	\$ 523,667

**ACTUAL CASH FLOW**  
2017-2018

as of 3-26-2018

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Beginning fund Balance	\$ 301,678	\$ 241,558	\$ 283,668	\$ 224,140	\$ 230,415	\$ 165,642	\$ 90,792	\$ 164,092	\$ 194,105	\$ 131,291	\$ 131,291	\$ 131,291
Revenues	\$ 1,563	\$ 106,848	\$ 17,897	\$ 103,147	\$ 10,981	\$ 20,833	\$ 148,763	\$ 102,208	\$ 5,497			
Expenditures	\$ 61,683	\$ 64,738	\$ 77,425	\$ 96,872	\$ 75,754	\$ 95,683	\$ 75,463	\$ 72,195	\$ 68,311			
	\$ 241,558	\$ 283,668	\$ 224,140	\$ 230,415	\$ 165,642	\$ 90,792	\$ 164,092	\$ 194,105	\$ 131,291	\$ 131,291	\$ 131,291	\$ 131,291

**QUESTIONS REGARDING ECONOMIC CONDITIONS**

Yes No Since the last filing:

1.   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.   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.   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.   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.   Has anything significant occurred which could affect your expected level of revenues? If yes, please provide details on page 2.

**QUESTIONS REGARDING OPERATIONS**

6.   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.   Has the entity entered into any new debt arrangements since the previous report? If yes, please provide details on page 2.
8.   Has the entity borrowed money to pay for current operations? If yes, please provide details on page 2.
9.   Has the entity made an interfund loan(s) to pay for current operations? If yes, please provide details on page 2.
10.   Has the entity failed to pay timely any contributions to governmental agencies for the benefits of its employees, (for example, PERS, Workmen's Comp or Federal taxes)? If yes, please provide details on page 2.
11.   Has the entity failed to make timely payments for debt service, to vendors or others? If yes, please provide details on page 2.
12.   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 3/31/2018  
(Enterprise Fund(s) Only)

<u>Prior Year</u>	<u>Current Year</u>
-------------------	---------------------

<u>N/A</u>	<u>N/A</u>
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14. General Fund Ending Balance (unaudited) as of quarter ending 3/31/2018

<u>Prior Year</u>	<u>Current Year</u>
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<u>265,990</u>	<u>130,936</u>
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15. Cash and cash equivalents (unaudited) as of quarter ending 3/31/2018  
(General Fund Only)

<u>Prior Year</u>	<u>Current Year</u>
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DETAILS OF POSITIVE RESPONSES TO QUESTIONS ON PAGE 1

1-6. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.	Date	Type	Amount
	_____	_____	_____
	_____	_____	_____

8.	Date	Lender	Amount
	_____	_____	_____
	_____	_____	_____

9.	Date	From Fund	To Fund	Amount
	_____	_____	_____	_____
	_____	_____	_____	_____

10-11. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12.	Date	Fund	Amount
	_____	_____	_____
	_____	_____	_____

13-15. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PREPARED BY: Jeanne Bleecker / Co-Director SVLD  
Name/Title

\_\_\_\_\_  
Signature

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

REVIEWED BY: Lisa Schwarz / Treasurer SVLD Trustees  
Name/Title

\_\_\_\_\_  
Signature