

**MINUTES**  
**LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT**  
**BOARD OF TRUSTEES' MEETING**  
**LAS VEGAS, NEVADA**  
**November 8, 2012**  
**(approved January 10, 2013)**

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session in the Summerlin Library, Las Vegas, Nevada, at 6:00 p.m., Thursday, November 8, 2012.

**Present:**

Board:	R. Kirsh, Vice-Chair	K. Crear
	M. Saunders	R. Ence
	C. Reese	Y. Yturralde
	S. Bilbray-Axelrod (via telephone)	R. Wadley-Munier
	S. Moulton	

Counsel: G. Welt

Absent: K. Benavidez - excused

Staff: Jeanne Goodrich, Executive Director  
Numerous Staff

Guests: Martha Ford, Piercy Bowler Taylor & Kern  
Melissa Page, Piercy Bowler Taylor & Kern

R. Kirsh, Vice-Chair, called the meeting to order at 6:00 p.m.

**Roll Call and Pledge of Allegiance (Item I.)** All members listed above represent a quorum. Appendix A. Trustee Crear led attendees in the Pledge of Allegiance.

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

**Agenda (Item III.)** Vice-Chair Kirsh moved to amend the Agenda, moving Item IX.A. to be heard first, before the branch presentation. Trustee Saunders moved to approve the Agenda as amended. There was no opposition and the motion carried.

**Discussion and possible Board action regarding the Finance and Audit Committee's recommendation to approve the audit performed by Piercy Bowler Taylor & Kern for the year ending June 30, 2012. (Item IX.A.)**

Vice-Chair Kirsh introduced Deputy Director, CFO, Fred James. Mr. James stated the Finance and Audit Committee meeting had been held prior to the Board of Trustees' meeting to discuss the results of the annual audit. Mr. James said it had been another good audit. Martha Ford, the principal of the auditing firm, Piercy Bowler Taylor & Kern, was in attendance to answer any questions.

Trustee Saunders stated he was the Chair of the Finance and Audit Committee, and the Committee recommended that the Fiscal Year 2011-2012 Audit Report be accepted and approved. There were no questions, and Trustee Saunders moved to approve the 2011-2012 Audit Report as presented by Piercy Bowler Taylor & Kern and to incorporate the auditor's Opinion Letter into the official minutes of the Board of Trustees meeting, November 8, 2012. There was no opposition and the motion carried. Appendix B.

**Summerlin Library  
branch presentation  
by Branch Manager  
Gregory Carr  
(Item IV.)**

Summerlin Branch Manager Gregory Carr welcomed the Board, the Executive Director, staff and patrons.

Mr. Carr explained that, according to the *CommunityConnect* database, the Summerlin Library's population is 58,362, which makes it one of the District's smallest urban libraries. Of that entire population, the actual patron base is 31,230, or roughly 54%. According to *CommunityConnect*, the branch's patrons have checked out 1,164,690 items, with an average checkout per patron of about 37 items compared to the District-wide average of 31 items per patron. According to the database, the branch has an additional market potential of approximately 27,132 patrons.

*CommunityConnect* shows a total of nine Tapestry segments in Summerlin's service area. The three largest segments are the *Boomburbs*, the *Urban Chic*, and the *Elders*, in that order. Together, the three segments account for 70% of the branch's population and 73% of its circulation.

The *Boomburbs* segment makes up about 29% of the population and accounts for a little more than 29% of the circulation. They have an average checkout of 32 items per person. They are typically in their mid-30s to mid-40s, have two incomes, live in relatively new homes and have young children. They lead busy lifestyles, have graduated from college and work in professional, managerial or sales jobs, making good salaries. They are heavy users of computers and the Internet, trading and tracking investments or banking and making travel plans. Family vacations are a top priority for the *Boomburbs* and they also love to read.

The *Urban Chic* segment makes up about 24% of the population and accounts for a little more than 23% of the circulation, with an average checkout of 38 items per person. They are married, in their late 30s or early 40s and most likely do not have children. They are well educated, with college or graduate degrees. They work in management, have professional or sales positions in scientific and technical services, education or health care. They live a lavish lifestyle and have substantial incomes. They like to travel and, like the *Boomburbs*, they are computer savvy, routinely using the Internet to check investments, make travel plans, purchase books and other consumer goods. They are avid readers as well.

The *Elders* segment makes up 18% of the population and account for 20% of circulation, with an average checkout of 51 items per person. They are one of the oldest segments, with a median age of 74 years. They are retired and receiving Social Security benefits and others sources of retirement income. They also have diverse investment portfolios, enjoy traveling, and they like to read.

Several of Summerlin's Tapestry segments, particularly the top three, have traits and characteristics in terms of library use that are very similar. For instance, they each have high interest in traveling, are heavy users of computers for leisure and investment activities, are very health conscious and are active on some level in various sports activities. *Boomburbs*, the *Urban Chic*, and the *Elders* segments show

similar checkout activity as well. For the *Boomburbs* and the *Urban Chic*, books are the most heavily circulated material type, followed by DVDs and then music CDs. For the *Elders*, books and DVDs seem to be the most heavily circulated material types, followed by large print books.

Mr. Carr noted that attendance at the branch's programs, especially YPL programs, is often very high and the adult programs are usually well received as well. The conference room and theater use are among the highest in the District.

Mr. Carr stated that from October 2011 to September 2012, YPL staff provided 370 weekly storytimes to more than 13,000 patrons. During that same period YPL staff offered 39 special programs to an additional 1,899 patrons. They also made 46 school and daycare visits, reaching an additional 3,040 patrons.

The branch also provided a variety of programs geared to adults. There is a long-standing monthly book club, a series of ongoing eMedia and writing workshops, and a popular scrapbooking workshop. Some of the other programs offered to the adult population focused on health and nutrition, home ownership, interior design, music and financial planning.

To augment publicity generated by the Marketing Department, the branch periodically distributes program fliers throughout the community, focusing on high traffic areas like the Trails Center Shopping Center. Within the library branch, display space in high traffic areas is used to promote programs and to highlight various library collections. Lobby displays of books as well as books on CD are replenished throughout the day. Displays in YPL and Adult Services are routinely changed out as well.

Mr. Carr pointed out the branch has long-standing relationships with United Blood Services, AARP and the Nevada Department of Employment, Training and Rehabilitation. He said he and his coworkers are committed to providing the best library services possible to all of their patrons. The patrons are very supportive of the library, they appreciate all of the resources and programs provided and routinely offer positive feedback. With their support, the branch was recently selected as the "Best Library" in the *Las Vegas Review-Journal's* annual "Best of Las Vegas" survey.

**Approval of  
Proposed Minutes  
Regular Session,  
October 11, 2012.  
(Item V.A.)**

Trustee Wadley-Munier moved to approve the Minutes of the Board of Trustees' Meeting held October 11, 2012. There was no opposition and the motion carried.

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

Trustee Yturralde reported on the recent Nevada Library Association Conference, which she said was marvelous. She particularly wanted to mention the three highlights of the sessions she attended. She was motivated by "How to be a Remarkable Leader" by Felton Thomas, commenting on the value of the suggestion to manage one's energy instead of the usual approach of managing one's time. Another favorite

was the Library Advocacy session by Carla Land. Trustee Yturralde said she learned a great deal about how librarians can play a significant role in effectively advocating for the libraries. She especially enjoyed the Nevada panel, which was a trustee program. Trustee Yturralde commented that all of the programs were well attended and she was grateful to have had the opportunity to attend. She encouraged other trustees to attend future conferences whenever possible.

Vice-Chair Kirsh welcomed Trustee Crear back from her extended leave of absence and offered congratulations on her husband's reelection as a Regent.

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

Executive Director Jeanne Goodrich opened by saying she was very pleased to report a recent development which was very good news – she had just learned that the *Library Journal* named the Las Vegas-Clark County Library District a "Star Library" according to an index by populations that the *Library Journal* has been doing for the last five years. There are 44 "Star Libraries" in the country, and the District is in the Three Star Group, which means that the District is doing better in circulation per capita, visits per capita, attendance per capita and use of computers as compared to our peers in the same budget category.

Director Goodrich thanked Development Director Danielle Milam for more good news – the Institute of Museum and Library Services (IMLS) and the MacArthur Foundation have awarded the District a 21<sup>st</sup> Century Learning Lab grant. It was a very competitive grant process, with 105 grant applications and only 12 agencies, 7 of which were libraries, awarded grants. Ms. Goodrich had provided a page with a description of the learning labs to each of the trustees. She explained the labs would provide digital learning opportunities to middle-school and high-school youths, along with qualified mentors, to prepare for the jobs of the 21<sup>st</sup> century. The District will be working in partnership with the Henderson District Public Libraries, the city of Las Vegas, UNLV's Department of Journalism and Media Studies, and the Nevada Natural History Museum. Ms. Goodrich explained that the first year, the grant award is \$89,000 for planning. She feels the grant award is especially appropriate with the new, technological jobs that are beginning to emerge in downtown Las Vegas. She commented that her longtime colleague, Susan Hildreth, who is the Director of the IMLS, had sent her a congratulatory email recognizing the District, which was appreciated.

Director Goodrich recognized the work of Development Director Milam and the staff of General Services, Information Technology and Technical and Production Services, who all helped to make the Nevada Broadband Summit at the Windmill Service Center a success. She said the Service Center was the perfect place to host the summit and guests were very impressed. Ms. Goodrich hoped the exposure would help people realize the role the Library District plays in economic development, school success and neighborhood cohesion, as well as the importance of broadband services.

In closing, Director Goodrich commented on the outstanding job that was done by Robbie Debuff and her team on the NLA conference.

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Trustee Saunders asked about the learning labs, and Director Goodrich explained the first year would be planning, based on the labs at the Chicago Public Library, in helping the participants learn how to create for various digital career paths. Trustee Saunders expressed how pleased he was about this grant and the involvement of UNLV's Department of Journalism and Media Studies, from which he had graduated, especially considering the wide growth in options in the journalism field.

In response to Trustee Bilbray-Axelrod's request for a copy of the paperwork handed out at the meeting, Director Goodrich confirmed copies would be mailed to trustees who were unable to attend.

**Public Services and Security Report (Item VII.A.1.)**

No questions.

**Business Office Report (Item VII.A.2.)**

No questions.

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

No questions.

**Technology Report (Item VII.A.4.)**

Trustee Wadley-Munier asked for an update on the projected completion of the District-wide Wi-Fi expansion project. I.T. Director Al Prendergast explained there had been some unexpected staffing shortages and other challenges, so although the project was expected to be completed by the end of October, the new completion date was the end of November. Trustee Wadley-Munier commented it was wonderful that all staff would soon have this capability.

**General Services Report (Item VII.A.5.)**

No questions.

**Marketing Report (Item VII.A.6.)**

No questions.

**Development Report (Item VII.A.7.)**

No questions.

**Unfinished Business (Item VIII.)**

None.

**Discussion and possible Board action regarding contract award for replacement of the HVAC system**

General Services Director Steve Rice explained that the replacement of the HVAC system cooling tower at the Clark County Library had been included in the District's FY 2012-2013 budget, due to the fact that the cooling tower was at the end of its useful life. An Invitation to Bid for the project had been advertised, and two bids were received, one of which was disqualified for being non-responsive as it was missing a

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**cooling tower at  
Clark County  
Library.  
(Item IX.B.)**

required document. Director Rice recommended the contract be awarded to the lowest responsive and responsible bidder, U.S. Mechanical, L.L.C., in the amount of \$112,000.00.

Trustee Crear asked whether the new unit would be more energy efficient. Director Rice confirmed that it would be, and it was in fact determined that the unit could actually be downsized. He noted this particular unit was not the part of the HVAC system that used the most energy.

Trustee Reese asked whether the savings could be tracked, but Director Rice said that could not be easily accomplished.

Trustee Crear asked if the District would qualify for an energy rebate, and Mr. Rice responded that although the District always applied for rebates when possible, he didn't think this particular part qualified. He hoped a chilling system, which also needed to be replaced in the near future, would qualify for a rebate.

Mr. Rice went on to explain that the replacement of the cooling tower was planned for a time when it would not affect the branch's operations.

Trustee Wadley-Munier moved to authorize staff to award a contract to replace the HVAC system cooling tower at Clark County Library in accordance with Bid No. 13-01 to U.S. Mechanical, LLC for the amount of \$112,000.00. There was no opposition and the motion carried.

**Discussion and  
possible Board  
action authorizing  
the Executive  
Director to execute  
a contract, subject  
to review by  
counsel, with  
Kronos, Inc. for the  
purpose of acquiring  
a new human  
resource  
information system  
(HRIS) to include  
software,  
equipment,  
professional and  
educational services  
for implementation,  
as well as additional  
support services for  
one (1) year after  
implementation, in  
the amount of  
\$779,018.  
(Item IX.C.)**

Human Resources Director Jerilyn Gregory explained the District has used a company called Sage Abra as its Human Resources Information System (HRIS) for well over a decade. Over time, the District had purchased several additional systems to add onto Abra to provide additional functionality. The additional systems had met the District's needs for a time, but had required several updates, creating frequent situations where the current procedures have become inefficient, often requiring multiple points of data entry. The District also still has a large number of processes that are done manually by multiple employees. Management and staff of the Human Resources (HR) and Business Office (BO) departments had begun to look into a new HRIS system in October 2011, and soon asked I.T. Director Al Prendergast to join the process. The consensus was that the best solution is to find a single system with multiple points of entry and additional functionality, which would eliminate the manual paperwork.

The District had hired the consulting firm Executive Alliance, which specializes in evaluating and implementing Human Resources and Payroll systems. A detailed Request for Proposal (RFP) was developed, focusing on the District's needs. About 20 vendors responded to the RFP, and the District ultimately selected two vendors who were asked to come in and demonstrate their software based on demo scenarios the District created. After staff's analysis of the demos, it was decided that Kronos, Inc. was the preferred vendor. Kronos was asked to draft a contract based on the District's requirements as stated in the RFP process and demos. Contract negotiations were conducted in September and October and the contract would be reviewed by counsel

before being finalized. Director Gregory stated Kronos is a U. S.-based worldwide manufacturer, which is a leader in mid-market companies in its field. A new HRIS system was included in this year's budget as part of the District's Technology Plan.

Vice-Chair Kirsh asked how much the maintenance support would cost after the first year. Director Gregory said it was approximately \$40,000 - \$50,000 per year, which was comparable to the combined costs of maintenance of the current multiple systems.

Trustee Yturalde asked what is included in the additional project implementation costs. Director Gregory explained that many different employees throughout the District would be using the system, replacing the old procedures where different types of paperwork would be routed to different departments. Director Prendergast added there would be a great deal of customizing of the system, in addition to integrating it with the current systems. He added it was originally intended for the accounting system used by the Business Office to be included in this project, but there were no affordable systems that could effectively combine both departments' needs. Therefore, they were now two separate projects, the first being the HRIS, with the intention of integrating a separate accounting system at a later date. The HRIS system would also need to be integrated with the performance evaluation system and the timekeeping system.

In response to a question by Trustee Ence, Directors Gregory and Prendergast clarified staff training was in fact accounted for in the proposal, separate from integration and implementation. CFO James added virtually all employees and management would use and need to be trained on the new system. Director Gregory further explained the continued assistance of Executive Alliance would be needed to help implement the project and the cost was included in the professional services portion of the contract.

Trustee Ence asked about the useful life expectancy of the new system. Director Prendergast projected at least 10 years, but added that additional functionality would be added to the system at no additional cost as long as the District maintained a maintenance agreement. He added Kronos had been in business and developing this system since 1977. There are approximately 20 million users of the system.

Trustee Ence asked if the elimination of manual paperwork and entries would result in time and cost savings and whether there would be a reduction in staff. Director Gregory described a typical scenario which required very time-consuming manual processes by both HR and BO staff in order to process payroll. Director James emphasized that the current system used several different pieces of software, and when one system was updated, the I.T. department had to integrate the changes with the other systems, which was very challenging and sometimes problematic. The new system is an integrated system, and when one component is upgraded, the changes would automatically update throughout the entire system.

Director Prendergast reiterated the new system would transition many tasks from manual paperwork to entirely computerized, including

employment applications. Currently, a job applicant had to fill out a written employment application every time they applied for a job. All the paper applications then had to be read by staff. With the new system, a prospective employee could fill out one application, which they could update as needed. If they were hired, their information could be applied directly from their application into the system, eliminating all manual entry and filing. Other processes, such as employee leave forms, also had to be handled by several staff members within different departments, and could now be entirely computerized. Since the District never had these efficiencies before, the actual savings were difficult to estimate. Director Gregory said the system is used in large casinos and found to be very efficient.

Trustee Crear said it was clear a new system was needed. She asked for clarification on the cost of the accounting system for the BO, and whether it was included in the current proposal. Director Gregory replied the current proposal included HR functions such as payroll, timekeeping and employee self-service components. The BO portion was finance related and was not included. CFO James said a separate proposal would have to be created for accounting, because no one system had been identified that matched the needs of both HR and the BO. The proposed system from Kronos would be easily interfaced with the BO system. He also noted that the extensive training needed for the implementation, which would take about a year just for the HR portion, made it best to break the project up into two separate segments.

Trustee Crear asked about the approximate cost of an accounting system as well as the cost for the maintenance of the HRIS system after the first year at \$65,000. Director Gregory explained it was advisable to purchase a higher level of support for the first year, but ongoing maintenance costs would be approximately \$50,000 per year. CFO James estimated it would cost approximately \$300,000 for an accounting system providing online purchase order approvals and other efficiencies, eliminating paperwork, with information entered into the system once. The new system would be requested in a year to 18 months, after the training on the HRIS system.

Trustee Saunders asked why Kronos was selected of the 20 vendors that responded to the RFP. Director Gregory explained the selection was based on the vendor's ability to provide the most functionalities and most closely matched the District's needs as identified in the RFP.

Trustee Saunders asked if the system was reasonably priced. Director Prendergast stated there were other systems that were priced in the millions, so the District looked for a mid-market solution that would be within budget. One million dollars had been budgeted for both projects. He went on to explain that the \$65,000 platinum plan for the first year of maintenance included 24/7 support. After the first year, he felt the District could switch to the gold plan, at about \$40,000 per year. He added another reason this vendor was chosen was because of its FMLA management capability, which was unique. This was another function that would go from being done completely manually to fully automated. He stated Kronos is the leader in the market, with 40,000 customers.

Director Goodrich stated the RFP was extremely detailed, created by HR and BO staff. It included demos on personnel records and payroll based on the District's specific needs. Payroll is done every two weeks. There is currently no automated position control system; staff has to manually build and update manual spreadsheets showing all salary projections for contract negotiations and other uses. As personnel costs are 62% of the operating budget, the system would have involvement with a great deal of the District's day-to-day operations. Answering a question about cost savings, Director Goodrich could not commit to lowering employee count due to the new software. At this time, so much training was needed for implementation of the project. She was confident the system would free employees to do more and make District operations and management of personnel resources more efficient. She noted there were several times the District came close to missing the payroll deadline due to difficulties that were encountered.

Director Prendergast stated while Kronos does not have an accounting system that is suitable for the Business Office, it has an advanced programming interface, allowing the current systems to integrate the information from payroll through general ledger. It would also accommodate integration with a new accounting system.

Trustee Wadley-Munier moved to authorize the Executive Director to execute a contract, subject to review by counsel, with Kronos, Inc. for the purpose of acquiring a new human resource information system (HRIS) to include software, equipment, professional and educational services for implementation, as well as additional annual support services following implementation, including one year of maintenance support, in the amount of \$779,018.

**Discussion and possible Board action regarding the adoption of a Public Records Request Policy.  
(Item IX.D.)**

Marketing & Public Relations Director Pat Marvel presented the current public records request procedure along with proposed edits and a request to formally adopt the procedure as a Board policy, along with a proposed fee schedule, to be posted in the District reception area, as well as the records request form.

Director Marvel explained the goal was to elevate a current procedure to the level of a Board policy, and to clarify and elaborate on it, so the public was informed prior to making requests. Significant proposed edits included defining limitations of records requests. The District would only be required to fulfill requests for existing records, and not obligated to create records in response to requests. The proposed policy also clarified the definition of confidential information, stating the District had discretion to determine what constituted confidentiality, and stating staff would seek the advice of legal counsel when needed. In addition, the policy defined extraordinary staff time as any time over 30 minutes, for which the requestor would be required to pay for the time of the qualified staff person who compiled the records.

Ms. Marvel pointed out that Trustee Saunders had recommended a change to the language pertaining to the disclosure of confidential information and recommended the proposed amendment be included.

Trustee Yturralde asked for clarification of staff time charged at the rate of the qualified staff person. Director Goodrich explained the staff person who was most familiar with the requested records would be assigned the duty, to minimize the chance of error in compiling and redacting information. Trustee Saunders noted for the record that NRS specified that fees charged by government entities be reasonable and based on costs incurred, thereby allowing the District to charge for staff time.

Counsel Welt noted the need for maintaining the confidentiality of the records within District staff, which also confirmed the need for the relevant qualified staff member to fulfill the records request and redact confidential information. Trustee Saunders stated the requestor would be notified in advance of any extraordinary staff time fees, which was stated on the request form. This was a situation that was rarely encountered, as most requests could be completed in 30 minutes or less. The definitions were added as clarification for rare, extreme requests.

Trustee Crear asked how the policy compared to other entities' fees. Director Marvel stated both the city of Las Vegas and Clark County charge \$1.00 per page, and the District charges .25 cents per page. There were other entities that charged less, but Ms. Marvel said the District's pricing had been discussed with the Executive Director and counsel, who all felt it was fair and reasonable, especially since this is something would come up very rarely.

Trustees and staff agreed putting the policies in writing was beneficial for patrons and the District. The need for clarification of the records request procedures had come up due to a recent situation where many staff hours were applied to fulfilling records requests. Staff felt it was best to put all of the District's records request policies in writing.

Trustee Saunders moved to adopt, to include his proposed edit, the *Public Records Request Policy*. There was no opposition and motion carried.

Trustee Moulton left at 7:07 p.m.

**Announcements**  
**(Item X.)**

The Legislative Committee of the whole Board will meet on Thursday, December 13, 2012, in the Boardroom of the Windmill Library Service Center, 7060 West Windmill Lane, Las Vegas, NV 89113, at 6:00 p.m.

Vice-Chair Kirsh asked who the guests would be and Director Goodrich said Bob Crowell and Jennifer Lazovich of the law firm Kaempfer Crowell Renshaw Gronauer and Fiorentino would be there to discuss relevant topics that would be considered during the Legislative Session. Vice-Chair Kirsh said a similar session was held two years ago and it had been very informative.

The next Board Meeting will be held Thursday, January 10, 2013, in the Whitney Library at 6:00 p.m.

**Public Comment**  
**(Item XI.)**

None.

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**Executive Session**      Removed from Agenda.  
**(Item XII.)**

**Adjournment**              Vice-Chair Kirsh moved to adjourn the meeting at 7:10 p.m. There  
**(Item XIII.)**              was no opposition and the motion carried.

Respectfully submitted,

Keiba K. Crear, Secretary

# 2012 ATTENDANCE

## Appendix A

### November 8, 2012 REGULAR BOARD MEETING

2012		January 12 Regular Board Meeting	February 9 Regular Board Meeting	March 8 Regular Board Meeting	March 29 Finance & Audit Cmte	April 12 Regular Board Mtg	May 17 Regular Board Mtg	June 14 Nominating Cmte	June 14 Risk Management Cmte	June 14 Regular Board Mtg	July 12 Regular Board Mtg	NO BOARD MEETING HELD IN AUGUST				September 13 Regular Board Mtg	October 11 Regular Board Mtg	November 8 Finance & Audit Cmte	November 8 Regular Board Mtg
Benavidez	Kelly	P	P	P	A-E	P	P		P	P	P				P	A-E	A-E	A-E	
Bilbray-Axelrod	Shannon	P	P	P		P	P	P	A-E	P	P				P	P	P	P	
Crear	Keiba	P	P	P	P	P	P	P	P	P	A-E				A-E	P	P	P	
Ence	Randy	P	P	P	P	P	P			P	P				P	P	P	P	
Kirsh	Ron	P	P	P		P	P	P		P	P				P	P		P	
Moulton	Sheila	P	P	P	P	P	P		P	P	P				P	P	P	P	
Reese	Carol	P	P	P		P	P		P	P	P				P	P		P	
Saunders	Michael	P	P	P	P	P	P	P		P	P				P	P	P	P	
Wadley-Munier	Robin	P	P	P	P	P	A-E			P	P				P	P		P	
Yturralde	Ydoleena	P	P	P	P	P	P	P	P	P	P				P	A-E	P	P	

attended Committee meeting but not a member

A-E Excused Absence  
 A-U Unexcused Absence  
 as of November 9, 2012



**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**

Board of Trustees  
Las Vegas - Clark County Library District  
Las Vegas, Nevada

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Las Vegas - Clark County Library District (the District), as of and for the year ended June 30, 2012 which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2012, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States require that the management's discussion and analysis, schedule of funding progress - postemployment benefits other than pensions and budgetary comparison information on pages 7-14 and 47-49 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of the District's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the other supplementary information, as listed in the table of contents, is fairly stated in all material respects in relation to the basic financial statements as a whole.

  
October 23, 2012