

**AGENDA**  
**SMOKY VALLEY LIBRARY DISTRICT**  
**BOARD OF TRUSTEES MEETING**  
**Round Mountain Public Library**  
**Round Mountain, Nevada**  
**Tuesday September 7, 2021 – 5:30 PM**

Members:      Rebecca Lim, Chairperson                      Sara Keehfuss, Treasurer  
                    Gwenn Snow, Vice-Chairperson                      Frank Wagener-Member  
                    Mallory Barber, Secretary/Clerk

**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**

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 July 6, 2021 and August 3, 2021 - 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. INFORMATIONAL ITEMS
  - a.
7. DISTRICT MONTHLY REPORTS- For possible action
  - a. SVLD -
  - b. Children’s Wing report -
8. OLD BUSINESS - For Possible Action
  - a. Discussion and possible decision concerning update on the Manhattan Roof Project
  - b. Discussion and possible decision concerning update to the Covid-Emergency Paid Sick Leave and Emergency Family and Medical Leave Expiration
9. NEW BUSINESS – For Possible Action
  - a. Discussion and possible decision concerning accepting Daniel C. McArthur as the auditor for SVLD for the fiscal year 2020-2021
10. CORRESPONDENCE – For possible Action
  - a.
11. FINANCE – For possible Action
  - a. Approve and sign expenditures for September 7, 2021.

b. Cash flow

12. 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.

13. SET DATE AND TIME FOR NEXT MEETING

14. ADJOURN – For Possible Action

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](mailto: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](http://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.

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**MINUTES  
SMOKY VALLEY LIBRARY DISTRICT  
BOARD OF TRUSTEES MEETING  
Round Mountain Public Library  
Round Mountain, Nevada  
Tuesday July 6, 2021– 5:30 PM**

**Members present:** Rebecca Lim, Chairperson Gwenn Snow, Vice-Chairperson  
Frank Wagener, Member Mallory Barber, Secretary/Clerk

**Members absent:** Sara Keehfuss, Treasurer

**Also present:** Jeanne Bleecker, Co-Director, Smoky Valley Library District  
Andrea Madziarek, Co-Director, Smoky Valley Library District  
Amy Madziarek, Dept. Head, SVLD Children's Wing

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 5:31 pm by Becky Lim
2. General Public Comment: - Nothing at this time
3. Approval agenda – Gwenn made a motion to accept agenda for July 6, 2021. Mallory seconded. All voted in favor. Motion passed.
4. Reading, correction and approval of minutes. Gwenn made a motion to accept minutes for June 1, 2021. Mallory seconded. All voted in favor. Motion passed.
5. INFORMATIONAL ITEMS –
  - a. Jeanne mentioned that she received an email from Lumas about Manhattan Roof Project. They had some questions about the gutters, if they can use our bathrooms and power while doing project etc. Jeanne answered their questions and we should be hearing from them soon on bid process.
6. OPEN DISCUSSION – Jeanne told the board that when we returned from the Holiday July 5<sup>th</sup>, Mitch came in and found bathrooms were backed up. He got it all taken care of and we were able to open at 8:20 am. We are also having problems with the air conditioners in the Children's Wing freezing up. They will be here on July 13<sup>th</sup> to fix them.
7. DISTRICT REPORTS– For possible action –
  - a. SVLD District report –Jeanne told the board that she would change the report to reflect prior year's stats after this year. We really have nothing to compare to since we just came off the Covid year.
  - b. Children's Wing report – Amy reported the winners for the SRP and that she will be starting the in house programs on July 14<sup>th</sup>, the first one will be the STEM program for 5-7 year olds. She reported that we did set up the new summer incentive reading challenge called Tales of Summer. It will run the same way the SRP did. For every 15 minutes read they will receive a coin to shop in the Library Store.
8. OLD BUSINESS– For Possible Action –. Nothing at this time
9. NEW BUSINESS– For possible action
  - a. Closing the Library September 7 & 8 for the Sirsi Upgrade – Mallory made a motion to close September 7 & 8 to the public for the Sirsi upgrade. Frank seconded. All voted in favor. Motion passed.

b. Library Closures – adding the Juneteenth closure - . Mallory made a motion to approve the Library Closures for 2021-2022 fiscal year. Gwenn seconded. All voted in favor. Motion passed.

c. Trespassing policy – the board agreed that we will continue with the policy that is already in place. No changes at this time. No action required.

10. CORRESPONDENCE –

a. Nothing at this time.

11. FINANCE -

a. Finance – Frank made a motion to approve and sign vouchers dated July 6, 2021 for fiscal year 2020-2021 and 2021-2022. Mallory seconded. All voted in favor. Motion passed.

b. Cash flow – the board looked over the cash flow. No action required.

c. Annual report – Jeanne went over annual report with the board. This report is published in the Tonopah Times. No action required.

12. General Public Comment – (second) – Nothing at this time.

13. Set date and time of next meeting. The next meeting was set for Tuesday, August 3<sup>rd</sup>, 2021 @ 5:30 PM in Round Mountain Public Library in Round Mountain, Nevada.

14. ADJOURN – Mallory made a motion to adjourn the meeting @ 6:25 PM.

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Date approved

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Mallory Barber, Secretary/Clerk

Meeting was cancelled due to lack of quorum.

MINUTES  
SMOKY VALLEY LIBRARY DISTRICT  
BOARD OF TRUSTEES MEETING  
Round Mountain Public Library  
Round Mountain, Nevada

Tuesday August 3, 2021– 5:30 PM

Members present: Rebecca Lim, Chairperson Gwenn Snow, Vice-Chairperson  
Frank Wagener, Member Mallory Barber, Secretary/Clerk  
Members absent: Sara Keehfuss, Treasurer  
Also present: Jeanne Bleecker, Co-Director, Smoky Valley Library District  
Andrea Madziarek, Co-Director, Smoky Valley Library District  
Amy Madziarek, Dept. Head, SVLD Children's Wing

These minutes are a draft, subject to review 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
2. General Public Comment: - Nothing at this time
3. Approval agenda – nothing at this time.
4. Reading, correction and approval of minutes.
5. INFORMATIONAL ITEMS –
  - a.
6. OPEN DISCUSSION – nothing at this time
7. DISTRICT REPORTS– For possible action –
  - a. SVLD District report –
  - b. Children's Wing report –
8. OLD BUSINESS– For Possible Action –. Nothing at this time
9. NEW BUSINESS– For possible action
  - a.
  - b.
  - c.
10. CORRESPONDENCE –
  - a. Nothing at this time.
11. FINANCE -
  - a. Expenditures -
  - b. Cash flow –
  - c.
12. General Public Comment – (second) – Nothing at this time.
13. Set date and time of next meeting.
14. ADJOURN –

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Date approved

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Mallory Barber, Secretary/Clerk

# Smoky Valley Library District

www.svid.net

**Round Mountain Public Library**  
 P.O. Box 1428  
 Round Mountain, Nevada, 89045  
 (775) 377-2215  
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**Manhattan Public Library**  
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 Manhattan, Nevada, 89022  
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## SVLD MONTHLY REPORT FOR June 2021

### Materials Added:

Category	RMPL	MPL	TOTAL	Total Materials	Circulations
Adults	65	38	103	12,529	205
Kids	146	11	157	14,037	939
Entertainment	130	21	151	19,728	1,028
eBooks	0	0	0	2,400	24
eAudio	921	0	921	40,045	129
eMagazines	0	0	0	3,544	9
Databases	0	0	56	56	2,063
Computer	0	0	15	15	101
<b>GRAND TOTAL</b>	<b>1262</b>	<b>70</b>	<b>1403</b>	<b>92,354</b>	<b>4498</b>

	RMPL	MPL	TOTAL
Visits	2,267	454	2,721
Wi-Fi	782	173	955
Meeting Room	42	0	42
Museum Visits	-	61	61
Patron Cards	5	0	5

Website Visits	737
Volunteer Hours	20
Notaries	32
Tutoring	6
Proctoring	13
ILL	-
AR Testing	1
Reference ?	30
Material Requests	21

### Revenues:

Fax	\$	54.00
Fines	\$	29.00
Copies	\$	23.30
Donations	\$	50.15
Misc.	\$	183.05
<b>GRAND TOTAL:</b>	<b>\$</b>	<b>339.50</b>

### PROGRAMS:

Name	Offered	Attendance
SRP Tails & Tales	6	421
<b>TOTALS:</b>	<b>6</b>	<b>421</b>

# **Round Mountain Public Library**

## **Children's Wing Report**

**July 2021**

**Tales of Summer:**

**Ages 0-5 read: 5543 minutes**

**Ages 6-11 read: 3317 minutes**

**Total mins. Read: 8860**

**Banners: 4**

**Tutoring: 6**

**Star Testing: 2**

**Little Mr. & Miss Kinross Showcase: 93**

**Bike decorating: 4**

**Volunteer hours: 5**

**Table Top: 38**

**Storytime: 9**

**STEM: 19**

**Craft bags: 36**

**July views for Facebook:**

- **Spanish Class: 11**
- **Storytime: 9**
- **STEM: 7**

**July views for YouTube:**

- **Storytime: 30**
- **STEM: 29**
- **Spanish Class: 29**

**We have our Back to School display up and have updated our student records for the upcoming school year. We will be doing the "A" paper incentive again this year, as well as**

**bringing back the class of the year party based on AR points. We have been designing and printing banners for both the Town of Round Mountain and Kinross. We have scheduled a Scholastic book fair for September 20<sup>th</sup> – 27<sup>th</sup>. We have started our in house programs.**



# Smoky Valley Library District

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## SVLD MONTHLY REPORT FOR July 2021

### Materials Added:

Category	RMPL	MPL	TOTAL	Total Materials	Circulations
Adults	33	18	51	13,548	197
Kids	18	3	21	10,756	904
Entertainment	118	29	147	16,218	1,017
eBooks	13	0	13	2,400	30
eAudio	149	0	149	40,045	109
eMagazines	0	0	0	3,544	2
Databases	0	0	56	56	820
Computer	0	0	15	15	74
<b>GRAND TOTAL</b>	<b>331</b>	<b>50</b>	<b>452</b>	<b>86,582</b>	<b>3153</b>

	RMPL	MPL	TOTAL
Visits	1,531	340	1,871
Wi-Fi	472	147	619
Meeting Room	23	0	23
Museum Visits	-	13	13
Patron Cards	5	0	5

Website Visits	537
Volunteer Hours	15
Notaries	39
Tutoring	6
Proctoring	3
ILL	-
AR Testing	2
Reference ?	15
Material Requests	37

### Revenues:

Fax	\$	60.00
Fines	\$	4.00
Copies	\$	37.95
Donations	\$	60.30
Misc.	\$	319.25
<b>GRAND TOTAL:</b>	<b>\$</b>	<b>481.50</b>

### PROGRAMS:

Name	Offered	Attendance
Little Mr. & Miss Kinross Pageant	1	93
<b>TOTALS:</b>	<b>1</b>	<b>93</b>

**Storytime offered 3 times:**

**Ages 0-5: 13**

**Ages 6-11: 12**

**Total: 25**

**STEM offered 6 times:**

**Ages 0-5: 10**

**Ages 6-11: 25**

**Ages 12-18: 1**

**Total: 36**

**Spanish offered 3 times:**

**Ages 0-5: 7**

**Ages 6-11: 11**

**Total: 18**

**July views for Facebook:**

**Spanish Class: 3**

**Storytime: 5**

**STEM: 20**

**Total: 28**

**July views for YouTube:**

**Storytime: 5**

**STEM: 2**

**Spanish Class: 13**

**Total: 20**

**Due to the up-tick in Covid our schools have gone virtual until Monday, September 13<sup>th</sup>. We have cancelled our in-house programs until school resumes and we will be posting our programs on-line. We have also postponed the Scholastic Book Fair that was scheduled to start Monday, September 20<sup>th</sup> – Friday, September 24<sup>th</sup> to Monday, November 15 – Friday, November 19<sup>th</sup>.**

**We have started planning our Ghost Walk and have also ordered some new items, this will take place Sunday, October 31<sup>st</sup>. We will have a Ghost Walk from 5:00pm-6:00pm for the younger kids and from 6:00pm-8:00pm for the older kids. We will also have sign-ups again this year to reserve a space for our Trunk or Treat.**

# Round Mountain Public Library

## Children's Wing Report

August 2021

### Tales of Summer:

Ages 0-5 read: 620 minutes

Ages 6-11 read: 369 minutes

**Total mins. Read: 999**

Banners: 7 – 2 for the school, 2 for the Golf Course and 3 for a patron

Tutoring: 11

AR tests: 4

### Classes offered 4 times:

Ages 6-11: 190

Ages 12-18: 55

**Total: 245**

### Star Testing offered 4 times:

Ages 6-11: 25

Ages 12-18: 22

**Total: 47**

### Table Top:

Ages 0-5: 16

Ages 6-11: 24

Ages 12-18: 1

**Total: 41**

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## EMPLOYEE NOTICE:

### EMERGENCY PAID SICK LEAVE AND EMERGENCY FAMILY AND MEDICAL LEAVE EXPIRATION

The Families First Coronavirus Response Act which, in part, mandated the Emergency Paid Sick Leave Act and Emergency Family and Medical Leave Extension Act, expires on December 31, 2020. The SVLD Board of Trustees voted to give staff their regular pay while quadrating or recovering from COVID-19.

**Therefore, effective February 2, 2021, to expire September 30, 2021, employees who are absent from work due to COVID-related reasons *will be* paid regular pay up to 80 hours or more at the discretion of the Library Director.**

We ask that all employees do their part in keeping themselves and others safe by practicing good hygiene, wearing required face coverings, and complying with CDC guidelines. If an employee shows symptoms of, tests positive for, or has been in close contact with someone with symptoms or who has tested positive for COVID-19, the employee must contact his/her supervisor prior to reporting to work to discuss options (e.g., paid leave, teleworking).

**CDC website link for proper safety protocol guidelines and instruction:**  
<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html>

**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

June 1, 2021

To the Board of Trustees and Library Director  
Smoky Valley Library  
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, 2021. We will audit the financial statements of the governmental activities, the 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, 2021. 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 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. 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 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. Schedule of Changes in the District's Total OPEB Liability and Related Ratios.
3. Schedule of the District's Contributions to the Public Employees' Retirement System of Nevada.
4. Schedule of the District's Proportionate Share of the Net Pension Liability of the Public Employees' Retirement System of Nevada.

We have also been engaged to report on supplementary information other than RSI that accompanies 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 auditing standards generally accepted in the United States of America, 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.

## **Audit Objectives**

The objective of our 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. Our 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 we consider necessary to enable us to express such opinions. 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 the Board of Trustees of SMOKY VALLEY LIBRARY DISTRICT. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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 may withdraw from this engagement.

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 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 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.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our 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. 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, an unavoidable risk exists that some 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, 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 later periods for which we are not engaged as auditors.

Our 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. We 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 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 generally accepted auditing standards.

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

Our 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 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*.

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 U.S. generally accepted accounting principles based on information provided by you. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working balance based upon management's chart of accounts. We will assist in reconciliation of accounts. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services 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.

## **Management Responsibilities**

Management is responsible 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 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 us and for the accuracy and completeness of that information. 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, including identification of all related parties and all related-party relationships and transactions, (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.

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 U.S. generally accepted accounting principles. 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.

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 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.

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, we are 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 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, JEANNE BLEECKER, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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.

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

We will provide copies of our reports to the Library 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 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 the federal agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

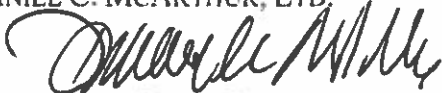
We expect to begin our audit on approximately June 1, 2021 and to issue our reports no later than November 30, 2021. DANIEL C. MCARTHUR is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,415. 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. 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, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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 enclosed 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: \_\_\_\_\_

Title: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

**APPROVED USING PRE-APPROVAL LETTER:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
CHASE	6/29/2021	Chase June 2021	\$2,911.91	Credit Card
NV ENERGY	7/2/2021	379561 June 2021	\$87.37	Power MPL
NV ENERGY	7/14/2021	378178 June 2021	\$397.01	Power RMPL
<b>AMOUNT</b>			<b>\$3,396.29</b>	

**NEW INVOICES:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
AMAZON	7/10/2021	Amazon Aug 2021	\$3,137.65	Various
LUMOS AND ASSOCIATES INC	7/6/2021	109073	\$1,940.50	Capital
LUMOS AND ASSOCIATES INC	7/7/2021	109104	\$3,482.50	Capital
SMOKY VALLEY LIBRARY-	6/30/2021	SVLD PC 6-30-21	\$693.61	Petty Cash

<b>NEW INVOICE TOTAL:</b>	<b>\$9,254.26</b>
<b>PRE-APPROVED TOTAL:</b>	<b>\$3,396.29</b>
<b>GRAND TOTAL:</b>	<b>\$12,650.55</b>

\_\_\_\_\_  
 Rebecca Lim, Chairperson

\_\_\_\_\_  
 Gwenn Snow, Vice-Chairperson

\_\_\_\_\_  
 Mallory Barber, Secretary/Clerk

\_\_\_\_\_  
 Sara Keehfuss, Treasurer

\_\_\_\_\_  
 Frank Wagener, Member

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

**APPROVED USING PRE-APPROVAL LETTER:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
NYE COUNTY PUBLIC WORKS	7/1/2021	27-0010426	\$55.00	Water MPL
<b>AMOUNT</b>			<b>\$55.00</b>	

**NEW INVOICES:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
AMAZON	7/10/2021	Amazon August FY22	\$862.33	Various
BAKER & TAYLOR INC	7/19/2021	2036091847	\$49.29	Adult Books
CRIMSON MULTIMEDIA	7/14/2021	005906	\$1,864.35	Video Games
DEMCO INC	7/6/2021	6973314	\$505.45	Operating Supplies
GENERAL STORE	7/21/2021	01-1504420	\$2.99	Programs STEM
MARRACCINI PLUMBING	7/20/2021	75737	\$1,096.00	Building Maint
MICROMARKETING LLC	7/7/2021	855386	\$37.09	Adult Audios
MICROMARKETING LLC	7/8/2021	855595	\$81.89	Adult Audios
MICROMARKETING LLC	7/8/2021	855767	\$15.19	Kids Books
MICROMARKETING LLC	7/8/2021	855828	\$37.54	Kids Books
MICROMARKETING LLC	7/13/2021	856023	\$56.00	Adult Books
MICROMARKETING LLC	7/13/2021	856210	\$19.92	Kids Books
MICROMARKETING LLC	7/15/2021	856324	\$31.84	Adult Audios
MICROMARKETING LLC	7/15/2021	856427	\$36.40	Adult Audios
MICROMARKETING LLC	7/15/2021	856630	\$124.18	Adult Audios
MICROMARKETING LLC	7/22/2021	857354	\$80.15	Kids Books
OVER DRIVE INC	7/7/2021	07818CO21286026	\$12,796.57	eBooks/eAudios
OVER DRIVE INC	7/7/2021	07818SU21286223	\$2,400.00	eAudio
OVER DRIVE INC	7/7/2021	07818SU21286269	\$2,000.00	eAudio
OVER DRIVE INC	7/7/2021	07818SU21286363	\$2,000.00	eAudio
OVER DRIVE INC	7/7/2021	07818SU21286411	\$2,000.00	eAudio
OVER DRIVE INC	7/7/2021	07818SU21286426	\$2,000.00	eAudio
OVER DRIVE INC	7/7/2021	07818SU21286427	\$2,000.00	eAudio
OVER DRIVE INC	7/9/2021	07818MG21287961	\$2,000.00	eMagazines
OVER DRIVE INC	7/20/2021	07818DA21297183	\$76.00	eAudio
PENWORTHY COMPANY	7/6/2021	0573334-IN	\$2,030.48	Kids Books

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
QUILL	7/6/2021	17857594	\$223.88	Office Supplies
RENAISSANCE LEARNING INC	7/1/2021	INV5208162	\$3,495.00	Database AR
SMOKY VALLEY HARDWARE	7/22/2021	2107-142172	\$16.47	Building Maint.

**NEW INVOICE TOTAL:      \$37,939.01**  
**PRE-APPROVED TOTAL:      \$55.00**  
**GRAND TOTAL:              \$37,994.01**

\_\_\_\_\_  
Rebecca Lim, Chairperson

\_\_\_\_\_  
Gwenn Snow, Vice-Chairperson

\_\_\_\_\_  
Mallory Barber, Secretary/Clerk

\_\_\_\_\_  
Sara Keehuss, Treasurer

\_\_\_\_\_  
Frank Wagener, Member

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

**APPROVED USING PRE-APPROVAL LETTER:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
AT&T	7/28/2021	AT&T August 2021	\$54.36	Phone, Fax RMPL
CHASE	7/29/2021	Chase July 2021	\$2,288.55	Credit Card
FRONTIER	8/1/2021	Frontier August 2021	\$286.43	Phone, Fax, Internet MPL
NV ENERGY	8/3/2021	379561 July 2021	\$47.09	Power MPL
ROUND MTN PUBLIC UTILITIES	8/3/2021	903 July 2021	\$252.50	Water RMPL
<b>AMOUNT</b>			<b>\$2,928.93</b>	

**NEW INVOICES:**

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
AMAZON	8/10/2021	Amazon Sept 2021	\$5,763.92	Various
BAKER & TAYLOR INC	8/3/2021	2036119501	\$16.42	Adult Books
BAKER & TAYLOR INC	8/10/2021	2036131577	\$48.15	Adult Books
BAKER & TAYLOR INC	8/23/2021	2036155829	\$63.43	Adult Books
CARSON INDUSTRIES INC	8/16/2021	33107	\$249.90	Office Janitorial
CENGAGE LEARNING	8/4/2021	74787998	\$72.78	Adult Books
CENGAGE LEARNING	8/11/2021	74824225	\$23.20	Adult Books
CREATIVE PRODUCT SOURCE	8/31/2021	CPI091157	\$386.60	Operating
CRIMSON MULTIMEDIA	8/2/2021	006057	\$983.38	Video Games
DESERT GREEN DISPOSAL &	9/1/2021	3136	\$135.00	Trash Disposal
GENERAL STORE	8/4/2021	01-1512473	\$10.80	Programs - STEM
GENERAL STORE	8/10/2021	02-1011690	\$59.98	Movies
GENERAL STORE	8/26/2021	01-1525037	\$12.36	Office Janitorial
J W WELDING SUPPLY	8/13/2021	260675	\$293.66	Helium
MICROMARKETING LLC	8/3/2021	858239	\$20.79	Adult Books
MICROMARKETING LLC	8/5/2021	858544	\$14.39	Kids Books
MICROMARKETING LLC	8/5/2021	858600	\$46.38	Adult Books
MICROMARKETING LLC	8/5/2021	858601	\$13.56	Kids Books
MICROMARKETING LLC	8/10/2021	858769	\$56.40	Adult Audios
MIDAMERICA BOOKS	6/14/2021	535591	\$501.75	Kids Books
PENWORTHY COMPANY	8/11/2021	0574123-IN	\$580.09	Kids Books
PENWORTHY COMPANY	8/20/2021	0574365-IN	\$571.52	Kids Books
QUILL	8/3/2021	18508508	\$95.52	Office Supplies
QUILL	8/4/2021	18545544	\$93.95	Office Janitorial
QUILL	8/5/2021	18581925	\$244.98	Office Supplies
QUILL	8/9/2021	1454440	(\$54.95)	Credit
QUILL	8/12/2021	18747479	\$19.59	Office Supplies
QUILL	8/18/2021	18886726	\$306.93	Office Janitorial
QUILL	8/23/2021	18984556	\$54.95	Office Supplies

Vendor Full Name	Invoice Date	Invoice #	Total Amount	Description
SMOKY VALLEY HARDWARE	8/17/2021	2108-143099	\$37.99	Building Maint.
SMOKY VALLEY HARDWARE	8/25/2021	2108-143391	\$10.98	Building Maint.
SMOKY VALLEY HARDWARE	8/31/2021	2108-143540	\$38.93	Building Maint.
WORLD TRADE PRESS	8/30/2021	INV676003	\$721.00	Database
XEROX CORPORATION	9/1/2021	014260186	\$647.56	Xerox lease
XEROX CORPORATION	9/1/2021	014260187	\$531.80	Xerox lease

**NEW INVOICE TOTAL:** \$12,673.69  
**PRE-APPROVED TOTAL:** \$2,928.93  
**GRAND TOTAL:** \$15,602.62

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Rebecca Lim, Chairperson

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Gwenn Snow, Vice-Chairperson

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Mallory Barber, Secretary/Clerk

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Sara Keehfuss, Treasurer

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Frank Wagener, Member



PROJECTED Cash Flow 2020-2021 (BUDGETED AMOUNTS)

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Beginning Balance	\$ 648,498	\$ 513,746	\$ 589,850	\$ 493,201	\$ 521,987	\$ 408,648	\$ 289,899	\$ 392,095	\$ 221,346	\$ 289,542	\$ 156,799	\$ 590,969	\$ 1,375,740
Revenue	\$ 9,759	\$ 202,698	\$ 1,753	\$ 202,698	\$ 212,733	\$ 9,753	\$ 202,698	\$ 9,753	\$ 202,698	\$ 9,753	\$ 202,698	\$ 9,752	\$ 710,000
Wages	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,163	\$ 350,000
Benefits	\$ 29,167	\$ 29,163	\$ 29,167	\$ 29,167	\$ 29,167	\$ 29,167	\$ 29,167	\$ 29,167	\$ 29,167	\$ 29,167	\$ 29,167	\$ 29,163	\$ 243,000
Operating Office	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 150,000
Fuel	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 10,000
Postage	\$ 42	\$ 21	\$ 21	\$ 21	\$ 21	\$ 42	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 19	\$ 250
Lease	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 10,000
Travel	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 700
Training	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 163	\$ 1,300
Communications	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 413	\$ 3,000
Utilities	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,481	\$ 12,000
Building Maint.	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,583	\$ 4,587	\$ 35,000
Vehicle Maint.	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 163	\$ 1,300
Equipment Maint.	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 10,000
Professional Services	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 587	\$ 4,700
Dues	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 38	\$ 300
Property Insurance	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,163	\$ 9,000
Unemployment	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 413	\$ 3,000
Grant	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 4,000
Capital Outlay	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 100,000
MONTHLY EXPENDITURE	\$ 154,669	\$ 154,661	\$ 154,669	\$ 154,669	\$ 154,669	\$ 154,669	\$ 154,669	\$ 154,669	\$ 154,669	\$ 154,669	\$ 154,669	\$ 154,649	\$ 1,216,000
MONTHLY CASH FLOW	\$ 513,746	\$ 589,850	\$ 493,201	\$ 521,987	\$ 408,648	\$ 289,899	\$ 392,095	\$ 221,346	\$ 289,542	\$ 156,799	\$ 590,969	\$ 1,375,740	

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Beginning Balance	\$ 688,498	\$ 597,437	\$ 665,482	\$ 581,539	\$ 644,733	\$ 525,686	\$ 613,736	\$ 676,080	\$ 728,005	\$ 626,839	\$ 530,791	\$ 934,709	\$ 1,480,646
Revenue	\$ 2,960	\$ 172,018	\$ 17,830	\$ 132,585	\$ 14,026	\$ 189,089	\$ 208,223	\$ 148,686	\$ 1,888	\$ 5,508	\$ 582,756	\$ 10,335	\$ 683,584
Wages	\$ 45,486	\$ 48,833	\$ 47,513	\$ 48,017	\$ 75,337	\$ 47,764	\$ 68,318	\$ 48,035	\$ 47,533	\$ 47,589	\$ 71,533	\$ 59,188	\$ 304,007
Benefits	\$ 20,930	\$ 23,537	\$ 23,324	\$ 23,315	\$ 23,006	\$ 23,339	\$ 23,220	\$ 24,849	\$ 25,266	\$ 24,156	\$ 31,238	\$ 28,309	\$ 180,353
Operating Office	\$ 13,320	\$ 27,489	\$ 20,127	\$ 11,417	\$ 16,380	\$ 15,417	\$ 8,445	\$ 7,433	\$ 16,286	\$ 19,281	\$ 34,821	\$ 18,035	\$ 210,350
Fuel	\$ -	\$ 311	\$ 1,153	\$ 316	\$ 1,153	\$ 1,797	\$ 914	\$ 401	\$ 993	\$ 1,131	\$ 1,110	\$ 2,230	\$ 11,519
Postage	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ 43	\$ 34	\$ 126	\$ 71	\$ 106	\$ 77	\$ 177	\$ 974
Lease	\$ 953	\$ 953	\$ 1,323	\$ 1,289	\$ 1,024	\$ 1,056	\$ 953	\$ 964	\$ 1,064	\$ 1,110	\$ 1,037	\$ 1,204	\$ 12,910
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ -	\$ 12	\$ -	\$ 152	\$ 183
Training	\$ 250	\$ 384	\$ 350	\$ 892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342
Communications	\$ 55	\$ 727	\$ 377	\$ 375	\$ 379	\$ 373	\$ 375	\$ 454	\$ 1,037	\$ 972	\$ 488	\$ 597	\$ 6,060
Utilities	\$ 55	\$ 727	\$ 377	\$ 375	\$ 379	\$ 373	\$ 375	\$ 454	\$ 1,037	\$ 972	\$ 488	\$ 597	\$ 6,060
Building Maint.	\$ 135	\$ 1,162	\$ 935	\$ 1,763	\$ 1,170	\$ 741	\$ 3,471	\$ 3,276	\$ 1,792	\$ 4,125	\$ 4,237	\$ 2,643	\$ 15,704
Vehicle Maint.	\$ -	\$ 308	\$ 1,788	\$ 1,397	\$ 1,228	\$ 1,332	\$ 160	\$ 549	\$ 672	\$ 4,879	\$ 1,642	\$ 328	\$ 27,706
Equipment Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,199	\$ -	\$ -	\$ -	\$ 17	\$ 14,281
Dues	\$ 13,893	\$ -	\$ -	\$ -	\$ 87	\$ 138	\$ 46	\$ 26	\$ -	\$ 16	\$ -	\$ -	\$ 7,199
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Grant	\$ -	\$ 164	\$ 1,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,893
Capital Outlay	\$ 95,022	\$ 103,972	\$ 101,784	\$ 89,381	\$ 133,063	\$ 2,094	\$ 54,320	\$ 1,871	\$ 981	\$ 1,297	\$ 820	\$ -	\$ 747,742
MONTHLY EXPENDITURE	\$ 597,437	\$ 665,482	\$ 581,539	\$ 644,733	\$ 525,686	\$ 613,736	\$ 676,080	\$ 728,005	\$ 626,839	\$ 530,791	\$ 934,709	\$ 1,219,941	\$ 1,547,023

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Beginning Balance	\$ 688,498	\$ 597,437	\$ 665,482	\$ 581,539	\$ 644,733	\$ 525,686	\$ 613,736	\$ 676,080	\$ 728,005	\$ 626,839	\$ 530,791	\$ 934,709	\$ 1,480,646
Revenue	\$ 2,960	\$ 172,018	\$ 17,830	\$ 132,585	\$ 14,026	\$ 189,089	\$ 208,223	\$ 148,686	\$ 1,888	\$ 5,508	\$ 582,756	\$ 10,335	\$ 683,584
Wages	\$ 45,486	\$ 48,833	\$ 47,513	\$ 48,017	\$ 75,337	\$ 47,764	\$ 68,318	\$ 48,035	\$ 47,533	\$ 47,589	\$ 71,533	\$ 59,188	\$ 304,007
Benefits	\$ 20,930	\$ 23,537	\$ 23,324	\$ 23,315	\$ 23,006	\$ 23,339	\$ 23,220	\$ 24,849	\$ 25,266	\$ 24,156	\$ 31,238	\$ 28,309	\$ 180,353
Operating Office	\$ 13,320	\$ 27,489	\$ 20,127	\$ 11,417	\$ 16,380	\$ 15,417	\$ 8,445	\$ 7,433	\$ 16,286	\$ 19,281	\$ 34,821	\$ 18,035	\$ 210,350
Fuel	\$ -	\$ 311	\$ 1,153	\$ 316	\$ 1,153	\$ 1,797	\$ 914	\$ 401	\$ 993	\$ 1,131	\$ 1,110	\$ 2,230	\$ 11,519
Postage	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ 43	\$ 34	\$ 126	\$ 71	\$ 106	\$ 77	\$ 177	\$ 974
Lease	\$ 953	\$ 953	\$ 1,323	\$ 1,289	\$ 1,024	\$ 1,056	\$ 953	\$ 964	\$ 1,064	\$ 1,110	\$ 1,037	\$ 1,204	\$ 12,910
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ -	\$ 12	\$ -	\$ 152	\$ 183
Training	\$ 250	\$ 384	\$ 350	\$ 892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342
Communications	\$ 55	\$ 727	\$ 377	\$ 375	\$ 379	\$ 373	\$ 375	\$ 454	\$ 1,037	\$ 972	\$ 488	\$ 597	\$ 6,060
Utilities	\$ 55	\$ 727	\$ 377	\$ 375	\$ 379	\$ 373	\$ 375	\$ 454	\$ 1,037	\$ 972	\$ 488	\$ 597	\$ 6,060
Building Maint.	\$ 135	\$ 1,162	\$ 935	\$ 1,763	\$ 1,170	\$ 741	\$ 3,471	\$ 3,276	\$ 1,792	\$ 4,125	\$ 4,237	\$ 2,643	\$ 15,704
Vehicle Maint.	\$ -	\$ 308	\$ 1,788	\$ 1,397	\$ 1,228	\$ 1,332	\$ 160	\$ 549	\$ 672	\$ 4,879	\$ 1,642	\$ 328	\$ 27,706
Equipment Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,199	\$ -	\$ -	\$ -	\$ 17	\$ 14,281
Dues	\$ 13,893	\$ -	\$ -	\$ -	\$ 87	\$ 138	\$ 46	\$ 26	\$ -	\$ 16	\$ -	\$ -	\$ 7,199
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Grant	\$ -	\$ 164	\$ 1,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,893
Capital Outlay	\$ 95,022	\$ 103,972	\$ 101,784	\$ 89,381	\$ 133,063	\$ 2,094	\$ 54,320	\$ 1,871	\$ 981	\$ 1,297	\$ 820	\$ -	\$ 747,742
MONTHLY EXPENDITURE	\$ 597,437	\$ 665,482	\$ 581,539	\$ 644,733	\$ 525,686	\$ 613,736	\$ 676,080	\$ 728,005	\$ 626,839	\$ 530,791	\$ 934,709	\$ 1,219,941	\$ 1,547,023
BUDGET	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 1,375,740	\$ 10,000
Remaining	\$ (104,906)	\$ 74,416	\$ 45,993	\$ 32,650	\$ 3,481	\$ 1,026	\$ 196	\$ 189	\$ 2,090	\$ 165	\$ 5,000	\$ 123	\$ 71,258