



Las Vegas City Employees Association

CONTENTS


EIN: 88-0204758
Report Generated on: 03/28/2024


Executive Summary	2
Programs & Results	4
Financial Review	6
Operations & Leadership	8


APPENDIX


Key Documents	16
Charity Check Report	17

Las Vegas City Employees Association

 aka LVCEA

 Las Vegas, NV

 <https://lvcea.org>

 (702)649-6606



 View GuideStar Profile



MISSION

THE ASSOCIATION REPRESENTS ITS MEMBERS TO COLLECTIVELY BARGAIN WAGES, BENEFITS AND WORKING CONDITIONS. THE ASSOCIATION ARBITRATES MATTERS OF CONTRACTUAL DISPUTE.

EIN

88-0204758

RULING YEAR

1991

IRS SUBSECTION

501(c)(5) Labor, Agricultural and Horticultural Organizations

MAIN ADDRESS

857 N Eastern Ave
Las Vegas, NV
89101

AFFILIATION TYPE

Independent Organization

CONTACT

Jason Lupiani, Vice President
(702) 649-6606
jlupiani@lvcea.org

PRESIDENT

Deandre Caruthers

VICE PRESIDENT

Jason Lupiani

BOARD CHAIR

Deandre Caruthers

SUBJECT AREA

Organized labor

NTEE Code

Labor Unions/Organizations
(J40)

PROGRAMS

1. Optiserve

Population(s) served:Adults, Retired people

POPULATIONS SERVED

1. Adults

COMPLIANCE

- ✗

IRS Pub 78 Not Verified as of March 2024
- ✗

A-133 Audit Required/Performed?
- ✓

Conflict of Interest Policy
- ✗

Written whistleblower policy

ALERTS

This organization (EIN 88-0204758) does not meet IRS criteria for appearing in Publication 78. There are many reasons why an organization may not appear. Go to the [Scope of IRS Publication 78](#) for more details.

TRANSPARENCY MEASURES

- ✗

Board Practices Reported?
- ✓

Diversity Data Reported?
- 7

Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, July 2023

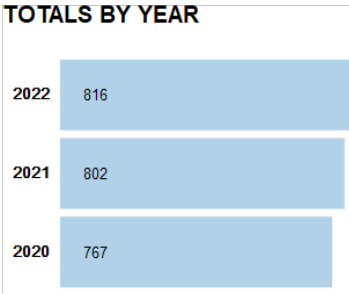
Optiserve

Population(s) Served: n/a

Partnered with Optiserve to provide our members free college benefits and supplemental insurances.

RESULTS

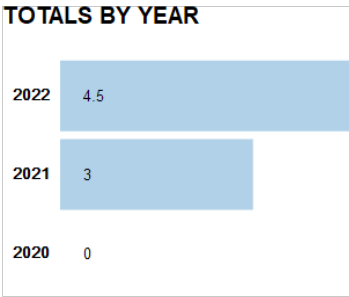
Number of groups/individuals benefiting from tools/resources/education materials provided



Population(s) Served: No target populations selected

Related program: Optiserve

Average change in income of clients served (in dollars)

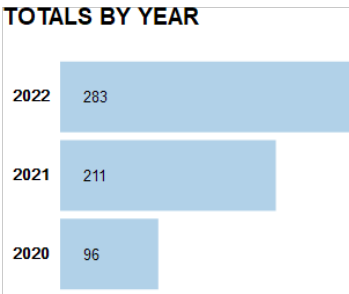


Population(s) Served: No target populations selected

Related program:

Notes: Pay raise percentages for classified employees through negotiations

Number of attendees present at rallies/events



Population(s) Served: No target populations selected

Related program:

Notes: Increase after moving to a remote attendance model. Necessitated by the pandemic.

Financials

FISCAL YEAR START: 01/01
FISCAL YEAR END: 12/31

FINANCIALS QUICK VIEW

Surpluses in last 5 years	4
Negative Net Assets in past 5 years	0

Financial Trends Analysis

Business Model Indicators

Created in Partnership with



Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	-\$61,809	\$134,133	\$120,673	\$146,025	-\$89,559
As a % of expenses	-15.2%	37.3%	32.9%	43.2%	-26.7%
Unrestricted surplus (deficit) after depreciation	-\$71,835	\$125,939	\$115,163	\$139,891	-\$96,341
As a % of expenses	-17.2%	34.3%	31.0%	40.6%	-28.2%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$344,877	\$493,642	\$455,122	\$413,302	\$403,529
Total revenue, % change over prior year	-20.9%	43.1%	-7.8%	-9.2%	-2.4%
Program services revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Membership dues	105.4%	82.4%	87.5%	92.0%	93.7%
Investment income	-8.6%	17.7%	12.7%	8.3%	6.5%
Government grants	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%
Other revenue	3.3%	0.0%	-0.1%	-0.3%	-0.2%
Expense Composition					
Total expenses before depreciation	\$406,686	\$359,509	\$366,243	\$338,194	\$334,949
Total expenses, % change over prior year	4.8%	-11.6%	1.9%	-7.7%	-1.0%
Personnel	23.1%	27.3%	28.9%	30.9%	32.8%
Professional Fees	30.4%	29.8%	36.8%	38.0%	39.3%
Occupancy	0.0%	0.0%	0.0%	4.0%	5.0%
Interest	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	46.5%	43.0%	34.3%	27.2%	23.0%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$416,712	\$367,703	\$371,753	\$344,328	\$341,731
One Month of Savings	\$33,891	\$29,959	\$30,520	\$28,183	\$27,912
Debt Principal Repayment	\$0	\$1,733	\$0	\$0	\$0
Fixed Asset Additions	\$0	\$0	\$7,267	\$20,673	\$14,494
Total Full Costs (estimated)	\$450,603	\$399,395	\$409,540	\$393,184	\$384,137

Capital Structure Indicators

Liquidity					
Months of cash	5.7	8.0	4.8	6.2	7.6
Months of cash and investments	16.8	23.3	26.6	33.3	30.0
Months of estimated liquid unrestricted net assets	16.9	23.6	26.9	33.6	30.2
Balance Sheet Composition					
Cash	\$192,697	\$239,501	\$145,721	\$174,175	\$212,826
Investments	\$376,830	\$457,830	\$666,359	\$764,246	\$625,747
Receivables	\$0	\$0	\$0	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$210,753	\$211,874	\$219,141	\$239,814	\$254,308
Accumulated depreciation (% of LBE)	56.4%	60.0%	60.5%	57.9%	57.2%
Liabilities (as % of assets)	0.1%	-0.1%	0.0%	0.0%	0.1%
Unrestricted net assets	\$665,891	\$791,830	\$906,993	\$1,046,884	\$950,543
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$665,891	\$791,830	\$906,993	\$1,046,884	\$950,543

Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)

Operations

Source: Self-Reported by Organization, July 2023

PRESIDENT

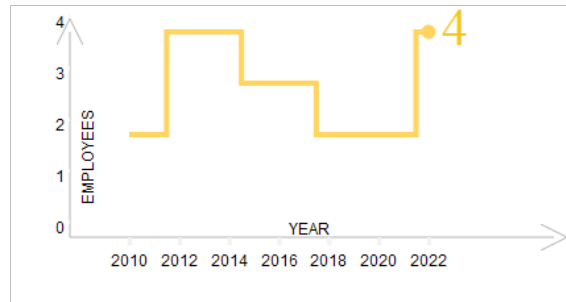
Deandre Caruthers

VICE PRESIDENT

Jason Lupiani

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Deandre Caruthers

LVCEA

Term: 2022 - 2024

BOARD CO-CHAIR

Jason Lupiani

LVCEA

Term: 2022 - 2023

BOARD MEMBERS

Stephanie Demoleas

City of Las Vegas

Joe Sama

City of Las Vegas

William Federson

City of Las Vegas

Paula Arias

City of Las Vegas

Mathew Coombs

City of Las Vegas

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Paula Arias	TRUSTEE	\$0	\$0	\$0
Matthew Coombs	TRUSTEE	\$0	\$0	\$0
William Federson	TRUSTEE	\$0	\$0	\$0
Deandre Caruthers	PRESIDENT	\$0	\$0	\$0
Stephanie Demoleas	SECRETARY	\$0	\$0	\$0
Jason Lupiana	VICE PRESIDE	\$0	\$0	\$0
Tammy McCullum	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Paula Arias	TRUSTEE	\$0	\$0	\$0
Matthew Coombs	TRUSTEE	\$0	\$0	\$0
Joe Sama	TRUSTEE	\$0	\$0	\$0
Deandre Caruthers	PRESIDENT	\$0	\$0	\$0
Stephanie Demoleas	SECRETARY	\$0	\$0	\$0
Niki Gomoluh	VICE PRESIDE	\$0	\$0	\$0
Jason Lupiana	VICE PRESIDE	\$0	\$0	\$0
Tammy McCullum	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Paula Arias	TRUSTEE	\$0	\$0	\$0
Jason Lupiana	TRUSTEE	\$0	\$0	\$0
Joe Sama	TRUSTEE	\$0	\$0	\$0
Deandre Caruthers	PRESIDENT	\$0	\$0	\$0
Stephanie Demoleas	SECRETARY	\$0	\$0	\$0
Niki Gomoluh	VICE PRESIDE	\$0	\$0	\$0
Tammy McCullum	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Paula Arias	TRUSTEE	\$0	\$0	\$0
Jason Lupiana	TRUSTEE	\$0	\$0	\$0
Joe Sama	TRUSTEE	\$0	\$0	\$0
Deandre Caruthers	PRESIDENT	\$0	\$0	\$0
Stephanie Demoleas	SECRETARY	\$0	\$0	\$0
Ingrid Friedland	TREASURER	\$0	\$0	\$0
Niki Gomoluh	VICE PRESIDE	\$0	\$0	\$0
Tammy McCullum	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Niki Gomoluh	TRUSTEE	\$0	\$0	\$0
Chuck Bridges	TRUSTEE	\$0	\$0	\$0
Paula Arias	TRUSTEE	\$0	\$0	\$0
Marty Toledo	TRUSTEE	\$0	\$0	\$0
Deandre Caruthers	PRESIDENT	\$0	\$0	\$0
Dereck Hibbler	VICE PRESIDE	\$0	\$0	\$0
Ingrid Friedland	TREASURER	\$0	\$0	\$0
Stephanie Demoleas	SECRETARY	\$0	\$0	\$0
Julie Hittle	PRESIDENT	\$0	\$0	\$0
Shawn Bolster	TREASURER	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
LAYTON LAYTON & TOBLER LLP CPAS	880176927	606 SOUTH NINTH STREET, LAS VEGAS NV 891017013	7023841995

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
LAYTON LAYTON & TOBLER LLP CPAS	880176927	606 SOUTH NINTH STREET, LAS VEGAS NV 891017013	7023841995

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
LAYTON LAYTON & TOBLER LLP CPAS	88-0176927	606 SOUTH NINTH STREET, LAS VEGAS NV 891017013 USA	702-384-1995

Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

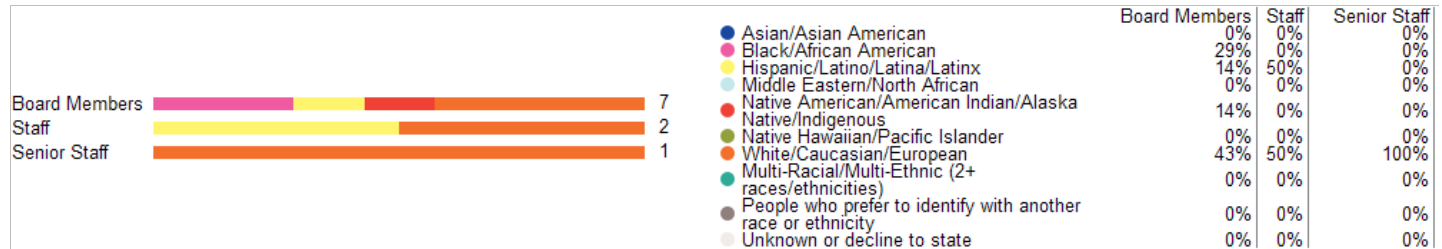
The organization's co-leader identifies as:

Race & Ethnicity	Black/African American
Gender Identity	Male, Not transgender
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

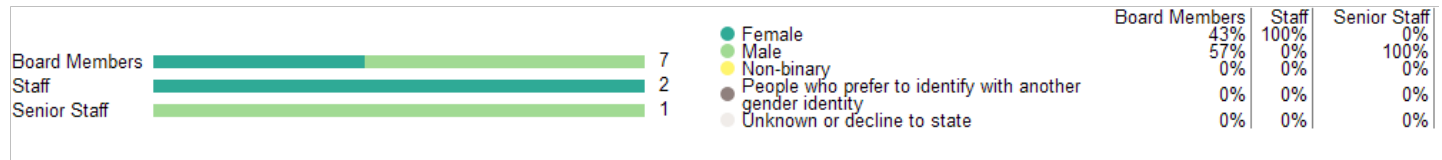
The organization's other co-leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Male, Not transgender
Sexual Orientation	Heterosexual or Straight
Disability Status	Person with a disability

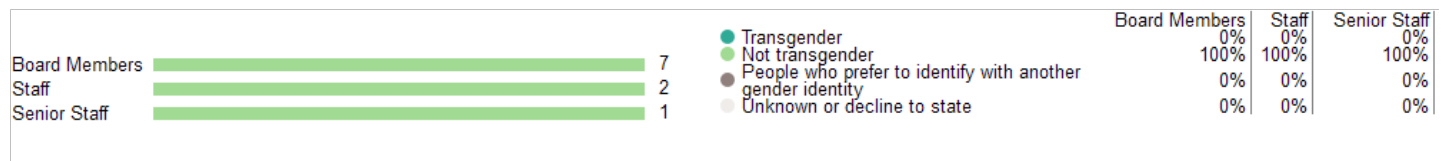
Race & Ethnicity



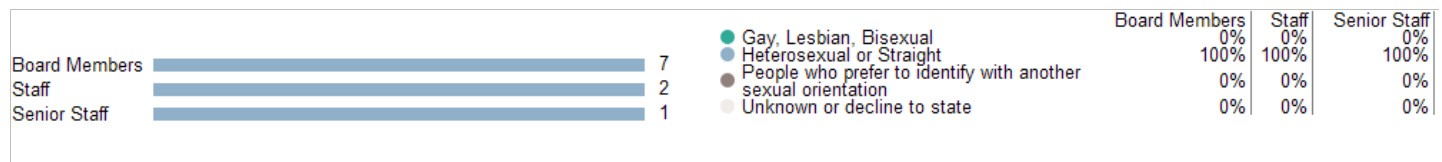
Gender Identity



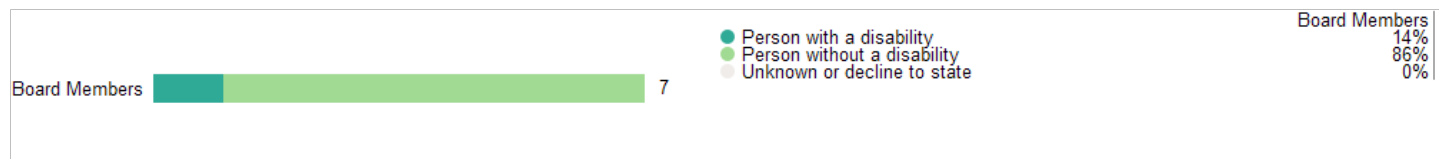
Transgender Identity



Sexual Orientation



Disability



We do not display staff or senior staff disability information for organizations with fewer than 15 staff.

Appendix

Key Documents

IRS Forms 990	2022 990
	2021 990
	2020 990
	2019 990
	2018 990
IRS Forms 990T	Not Available
Audited Financial Statements	2022 Audited Financial Statement
Key Organization Documents	'Key Revenue & Expense Data from Form 990'
	'Key Balance Sheet Data from Form 990'

Las Vegas City Employees Association

Aka LVCEA

857 N Eastern Ave
Las Vegas, NV 89101

- ✓ Foundation Status Code: NC*
- ✓ Non-charity (not 501(c)(3))

IRS Publication 78 Details

This organization (EIN 88-0204758) does not meet IRS criteria for appearing in Publication 78.
There are many reasons why an organization may not appear. Go to the [Scope of IRS Publication 78](#) for more details.

IRS Business Master File Details

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
LAS VEGAS CITY EMPLOYEES ASSOCIATION	March 12 2024	Only applies to 501(c)(3) public charities
EIN	IRS subsection	Ruling date
88-0204758	This organization is a 501(c)(5) Labor, Agricultural and Horticultural Organizations	07/1991
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.

-[IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

-The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

-The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

-The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

-The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.