

City of Elko)
County of Elko)
State of Nevada)

SS February 22, 2022

The City Council of the City of Elko, State of Nevada met for a regular meeting beginning at 4:00 PM, Tuesday, February 22, 2022. The meeting was held in the council chambers, 1751 College Ave., Elko and via GoTo Meeting.

This meeting was called to order by Mayor Reece Keener. The public can participate in person, by phone, tablet, laptop, or computer by registering with the GoTo Meeting link provided in the agenda. Questions can be sent to cityclerk@elkocitynv.gov.

I. CALL TO ORDER

The Agenda for this meeting of the City of Elko City Council has been properly posted for this date and time in accordance with NRS requirements.

II ROLL CALL

Present:

Reece Keener, Mayor
Mandy Simons, Councilwoman
Chip Stone, Councilman
Clair Morris, Councilman
Giovanni Puccinelli, Councilman

City Staff Present:

Diann Byington, Recording Secretary
Jan Baum, Financial Services Director
Curtis Calder, City Manager
Jeff Ford, Building Official
Jim Foster, Airport Manager
Cathy Laughlin, City Planner
Candi Quilici, Accounting Manager
Michele Rambo, Development Manager
Susie Shurtz, Human Resources Manager
Jack Snyder, Fire Chief
Dave Stanton, City Attorney
Dennis Strickland, Public Works Director
Bob Thibault, Civil Engineer
Ty Trouten, Police Chief
Scott Wilkinson, Assistant City Manager
James Wiley, Parks and Recreation Director
Dale Johnson, Utilities Director

III. PLEDGE OF ALLEGIANCE

IV. COMMENTS BY THE GENERAL PUBLIC

Pursuant to N.R.S. 241, this time is devoted to comments by the public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item on the agenda until the matter itself has been specifically included on a successive agenda and identified as an item for possible action. **ACTION WILL NOT BE TAKEN**

Mayor Keener recognized the Scouts from Troup 91 present in chambers and welcomed to City Council Meeting.

V. APPROVAL OF MINUTES

V.A. APPROVAL OF MINUTES for February 8, 2022

The minutes were approved by general consent.

VI. PRESENTATION

VI.A. Presentation of an appreciation plaque to former Planning Commissioner John Anderson for his 13 years and 3 months of service, and matters related thereto. **INFORMATION ITEM ONLY – NON ACTION ITEM**

Mayor Keener thanked John Anderson for all of his hard work. He is an asset to the community. He asked for a round of applause. We will get this plaque delivered to him shortly.

VI.B. Presentation by Robert Thran, Associate Engineer, Nevada Department of Transportation (NDOT) Pertaining to an Overnight I-80 Closure Currently Scheduled for June 2022. The I-80 Closure is Necessary to Demo and Replace the Bridge Over I-80 at Emigrant Pass, and matters related thereto. **INFORMATION ONLY - NO ACTION WILL BE TAKEN**

Robert Thran, NDOT, gave a presentation (included in the packet).

VI.C. Presentation by Duncan Golf Management on the 2021 Ruby View Golf Course Year-In-Review, and matters related thereto. **INFORMATION ONLY - NON ACTION ITEM**

Scott Wackowski with Duncan Golf Management will present the 2021 Ruby View Golf Course Year-In-Review. JB

Scott Wackowski, Duncan Golf Management, gave a presentation (included in the packet).

VII. PERSONNEL

VII.A. Employee Introductions

1.) Michelle Harden, Part-Time Animal Control Officer

Present and introduced.

VII.B. Review, consideration, and possible approval to reclassify William Brad Burnham, Facilities Maintenance Technician, to Electrician, and matters related thereto. **FOR POSSIBLE ACTION.**

William Brad Burnham, Facilities Maintenance Technician in the Facilities Department, has worked at the City of Elko since April 2020. Staff requests that Mr. Burnham be reclassified to Electrician (Grade 13 of OE3 Hourly Wage Schedule) which more accurately reflects the duties he currently performs. Over time, Mr. Burnham's responsibilities have expanded to include the job duties of Electrician.

Susie Shurtz, Human Resources Manager, explained the Facilities Department previously attempted to recruit for an Electrician but were not successful at that time. We decided to change it to a Facilities Maintenance position. We hired Brad as Facilities Maintenance but since then he had attended several training courses and now performs the duties of an electrician.

Dennis Strickland, Public Works Director, said Brad is deserving to receive this re-classification. He hears a lot of good things about Mr. Burnham from all departments.

**** A motion was made by Council Member Stone, seconded by Council Member Morris to approve the position reclassification as presented.**

The motion passed unanimously. (5-0)

Mayor Keener said they were missing the payables in appropriations. He asked if someone went through them and if they could send the payments and ratify the payables at the next meeting.

Dave Stanton, City Attorney, said if they are not on the agenda you cannot take action on them. If you want to pay them now and ratify the decision at another meeting, we have not done anything like this before.

Jan Baum, Financial Services Director, stated anything that would need council approval would be pulled.

Mr. Stanton answered if you are pulling things that need Council approval, we can do that and ratify it at a later meeting.

VIII. APPROPRIATION

VIII.A. Title: Review, consideration, and possible action to award a bid for the WRF West Primary Clarifier Recoating & Repairs Project 2021, and matters related thereto. **FOR POSSIBLE ACTION**

Council directed Staff to solicit bids for the WRF West Primary Clarifier Recoating & Repairs Project 2021 on September 14, 2021. Bids were received on February 14, 2022 and opened at 3:00 pm. We received two compliant bids with MMI being low bid in the amount of \$140,100.00. DJ

Dale Johnson, Utilities Director, explained we received two bids with no errors. MMI was the low bid and he recommended award to them.

**** A motion was made by Council Member Simons, seconded by Council Member Puccinelli to award a bid for the WRF West Primary Clarifier Recoating and Repairs Project 2021 in the amount of \$140,100 to MMI.**

The motion passed unanimously. (5-0)

VIII.B. Review, consideration, and possible award of a contract for Federal Aviation Administration Grant # AIP 3-32-0005-059-2022 Acquire ARFF Vehicle (Class 4 - 1,500 Gallon) and Acquire ARFF Ancillary Equipment to Jviation, Inc., and matters related thereto. **FOR POSSIBLE ACTION**

On October 22, 2021, City Council authorized Staff to solicit Statement of Qualifications to acquire ARFF Truck and Ancillary Equipment. The Request for Qualifications was issued on December 16, 2021. On January 20th 2022, bid proposals were opened. Two (2) proposals were received. Two Engineer's and Jviation, Inc. submitted proposals for review. After review of the proposals Staff recommends awarding a contract to Jviation, Inc. for the purpose of acquiring ARFF Equipment for the Elko Regional Airport. After successful contract negotiations, Staff will bring the contract back to council for final approval. As a reminder, FAA grant award allocations are funded based on bids. JF

Jim Foster, Airport Manager, explained we are looking at getting the contract out to Jviation. This was not in our master contract with Jviation so the FAA requested us to solicit statements of qualifications and rank them according to what was in the RFQ.

Mayor Keener said we had some scouts here and asked if he would explain what ARFF was.

Mr. Foster explained ARFF is Airport Rescue Fire Fighting. We are a commercial service airport and we are required to provide firefighting services. We use specialized trucks for responding to emergencies that happen on the airport.

**** A motion was made by Council Member Morris, seconded by Council Member Puccinelli to approve Jviation, Inc. as the firm selected to provide services for Airport Improvement Program (AIP 59) Acquire ARFF Vehicle and Ancillary Equipment.**

The motion passed unanimously. (5-0)

IX. UNFINISHED BUSINESS

IX.A. Review and possible approval for disbursing American Rescue Plan Act (ARPA) funds to Elko County Recreation Board based on the Department of the Treasury lost revenue calculation and City Code Recreation Fund Transient Lodging distribution formula, and matters related thereto. **FOR POSSIBLE ACTION**

The American Rescue Plan Act of 2021 (ARPA) was established to help states and localities address the economic and health consequences of the COVID-19 public health emergency and its economic impacts through four categories. One of the four categories states “For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency.” Staff used the United States Department of Treasury lost revenue calculation to determine the lost revenue specifically attributable to the transient lodging tax revenue for the 12 months ending December 31, 2020. Based on this calculation staff determined the lost revenue impact on the local tourism organizations that receive transient tax from the Recreation Fund per the City Code formula. The disbursement to the Elko County Recreation Board was tabled at the January 25, 2022 meeting awaiting legal opinion regarding City Council members violating the Ethics in Government Act by voting to disburse ARPA fund to other public entities in which they are board members:

Elko County Recreation Board \$ 51,454.73
JB

Jan Baum, Financial Services Director, explained Mr. Stanton gave his opinion and he did not believe it was a violation of the Ethics in Government Act for the Council to vote to award this funding.

Dave Stanton, City Attorney, said there is no violation and it does not appear to affect any of the council members. He could not find anything that prohibited it.

Mayor Keener noted that each entity in Elko County has its own pot of money, and since these funds are originating from the City of Elko ARPA funding, he would like for the motion to read these funds are to be deposited into the City of Elko's account within the Elko County Recreation Board.

Ms. Baum said she could talk to that board and make sure it was earmarked for the City of Elko.

**** A motion was made by Council Member Simons, seconded by Council Member Stone to approve disbursing \$51,454.73 in American Rescue Plan Act (ARPA) funds to the Elko County Recreation Board City of Elko account as outlined by staff based on the Department of the Treasury lost revenue calculation and City Code Recreation Fund Transient Lodging distribution formula.**

The motion passed unanimously. (5-0)

IX.B. Review, consideration, and possible action of a special event application from St. Joseph's Catholic Church for an Easter Egg Drop Off, and matters related thereto. **FOR POSSIBLE ACTION**

This item was tabled at the February 8, 2022 Council Meeting. St. Josephs Catholic Church is requesting to use a City Park for a Special Event in which a helicopter operated by El Aero will drop plastic eggs into the Park for Easter. Jim Foster, Airport Director was referred to 14 CFR 91.15 which states: "No pilot in command of a civil aircraft may allow any object to be dropped from that aircraft in flight that creates a hazard to persons or property. However, this section does not prohibit the dropping of any object if reasonable precautions are taken to avoid injury or damage to persons or property." Mr. Foster was also notified that if they use the main City Park, they may need to contact RenoFlzDo to file a congested area plan due to the trees. The event organizers are wiling to use any park. CC

Curtis Calder, City Manager, said we tabled this item in order to obtain more information. Mr. Wiley will let us know what parks will be available that day.

James Wiley, Parks and Recreation Director, said we have been working with this group for a while. We are against using areas 1 through 8 where we have a majority of the tree canopy. We were recommending area 10, which is directly across the street from City Hall. That area is available for rent and they have discussed that with the applicant. Another option would be to use the Herrera Softball Field complex. That area would be a bit more expensive to rent but it would be a good area to do this. A third area would be the football fields that are closer to I-80 but the same price to use. He does not have a schedule out for Mountain View Park but he belived that field will be occupied on that date. The Sports Complex will be getting a major sod overhaul and will not be available.

Mr. Calder said the insurance pool was not excited about this event but they did not say they would not insure it.

Dave Stanton, City Attorney, added insurance would start at \$1 million. He recommended entering into a contract with the applicant and El Aero. He also recommended that anyone attending the event sign a release.

Mario Garcia, 2056 Sierra Drive, brought a presentation and asked that it be put on the overhead screen (Exhibit "A").

Mayor Keener did some research and it looks like they do these events all over the US. The helicopters fly over the City on a regular basis. We should at least give it a try and see how it goes. It looks like a great event.

Councilman Stone said he fully supported this event.

Councilman Puccinelli asked about how many drops they would have to do since they will split it up for the different age groups.

Mr. Garcia said the drop zone was separated into the different age groups. There will be only one drop.

Councilman Stone asked what field they would like to use.

Mr. Garcia answered they would like to use the field by the football fields.

Councilman Puccinelli liked the idea.

Councilman Morris liked the idea. He is gun shy when the insurance pool is worried about events like this. There is some liability to the City if something bad happens.

Councilwoman Simons thought we could work this all out. If they take all precautions and get the insurance and they take on the responsibility, it can be worked out. It sounds fun.

Mr. Stanton suggested making it subject to an agreement between the City of Elko, the organizer and El Aero and have that come back to the City for approval.

Mayor Keener called for public comments.

Chloe "Alex" Davies, 1050 Connolly Drive #22, said she felt this would be a great event for kids because kids are glued to their phones, tablets and whatever. Getting them outside and getting exercise is good. It will create great memories.

**** A motion was made by Council Member Stone, seconded by Council Member Puccinelli to allow St. Joseph Catholic Church to do the Egg Drop by helicopter at the football field or a location approved by Elko Parks and Recreation. They must have a contract with the City of Elko, releasing them of all liabilities, along with El Aero and the event organizer and a signature release by a responsible adult for anyone that is the vicinity of the event and the drop zone area. The contract will come back to City Council for approval.**

The motion passed unanimously. (5-0)

St. Joseph's Catholic Church Easter Egg Drop Off (Exhibit "A")

X. NEW BUSINESS

X.A. Review and possible approval for disbursing American Rescue Plan Act (ARPA) lost revenue funds to the Boys and Girls Clubs of Elko, Inc., Committee Against Domestic Violence (CADV), Cowboy Arts & Gear Museum, Family Resource Center, Horizon Hospice, Igloo Recreation Center, Inc., and matters related thereto. **FOR POSSIBLE ACTION**

The American Rescue Plan Act of 2021 (ARPA) was established to help states and localities address the economic and health consequences of the COVID-19 public health emergency

and its economic impacts through four categories. One of the four categories states “For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency.” The ARPA Final rule allowed NEU’s to take a standard Lost Revenue allowance up to \$10 million total for the entire period of performance. This revenue allowance can be used for any governmental services. City staff recommends using a portion of the lost revenue allowance for community donations. The community donations recommended to council are as follows:

Boys and Girls Club of Elko, Inc.	\$ 400,000.00
Committee Against Domestic Violence	10,000.00
Cowboy Arts & Gear Museum	44,494.00
Family Resource Center	300,000.00
Horizon Hospice	100,000.00
Igloo Recreation Center, Inc.	40,000.00
Elko County Fair Board	258,836.21
	\$ 1,153,330.21

JB

Jan Baum, Financial Services Director, explained every one of these organizations submitted an ARPA grant application. Some of the applications were for more than we are awarding. She went over each of the grant awards. We made sure these requests met ARPA requirements.

Mayor Keener appreciated Jan's time working on this. He called for public comments. He noted that Lori Gilbert was present and welcomed her to the meeting.

Councilman Morris was really glad to see some of these on here for the children.

Mayor Keener was glad that some of the requirements were relaxed and it made it much simpler.

Curtis Calder, City Manager, said the change was between the interim rule and the final rule.

Mayor Keener noted that as a City we do annual donations. Has she thought if these will be in the budgets this year because of these donations.

Ms. Baum answered they will be in the budget. We have already received requests.

**** A motion was made by Council Member Stone, seconded by Council Member Morris to approve disbursing American Rescue Plan Act (ARPA) funds as follows: Boys and Girls Club of Elko, Inc. \$ 400,000.00; Committee Against Domestic Violence \$10,000.00; Cowboy Arts & Gear Museum \$44,494.00; Family Resource Center 300,000.00; Horizon Hospice 100,000.00; and, Igloo Recreation Center, Inc. 40,000.00, for a total of \$894,494.**

The motion passed unanimously. (5-0)

**** A motion was made by Council Member Stone, seconded by Council Member Morris to Approve disbursing American Rescue Plan Act (ARPA) funding to Elko County Fair Board in the amount of \$258,836.21.**

The motion passed. (4-0 Councilman Puccinelli abstained.)

X.B. Review, consideration, and possible approval of a Deed of Dedication for a Public Utility Easement, on City owned property, between APN 001-590-010 and APN 001-590-017, and matters related thereto. **FOR POSSIBLE ACTION**

City Staff has discovered that this narrow strip of land has various public utilities in it, but no record of a public utility easement can be found. The area is encumbered by a drainage easement, and is believed to be a City owned parcel. BT

Bob Thibault, Civil Engineer, said he brought this to the attention to the County Assessor who has assigned the parcel an APN number. A corrected Deed of Dedication with the new APN number was left on the dais for Council (Exhibit "B"). He recommended approval.

Amended Deed of Dedication (Exhibit "B")

**** A motion was made by Council Member Stone, seconded by Council Member Puccinelli to approve the Deed of Dedication for a Public Utility for APN 001-590-023.**

The motion passed unanimously. (5-0)

X.C. Review, consideration, and possible action to select auditing firm for annual independent auditing services for Fiscal Years beginning July 1, 2021, and ending June 30, 2026 per responses to Request for Qualifications, and matters related thereto. **FOR POSSIBLE ACTION**

Council directed Staff to solicit Requests for Qualifications (RFQ) from accounting firms to provide independent auditing services, and to prepare the annual audit for the City of Elko for Fiscal Years beginning July 1, 2021 and ending June 30, 2026. RFQ's were received on or before January 31, 2022, and opened after 3:00 p.m. on that date. A total of two (2) RFQ's were received and reviewed by the audit firm selection committee: Eide Bailly LLP and Hinton Burdick CPA's & Advisors. The auditing committee evaluated both proposals based on technical qualifications and price. Both firms met the technical requirements. Pricing for the auditing services were as follows:

Firm Name: Eide Bailly, LLP Hinton Burdick CPA's & Advisors Fiscal Year:

2022	\$85,000	\$59,700
2023	\$88,000	\$61,425
2024	\$91,000	\$63,300
2025	\$94,000	\$65,225
2026	\$97,000	\$67,200

Based on review of technical requirements, pricing and prior experience the auditing committee recommends awarding the City of Elko annual independent auditing services to Hinton Burdick CPA's and Advisors. JB

Jan Baum, Financial Services Director, explained we received 2 proposals. We called some references and we have some prior experience with both of these firms. The audit committee unanimously recommended Hinton Burdick.

Mayor Keener called for public comment without a response.

**** A motion was made by Council Member Stone, seconded by Council Member Simons to award the services to provide independent auditing services and to prepare the annual audit for the City of Elko for Fiscal Years beginning July 2, 2021 and ending June 30, 2026 to Hinton Burdick CPS's and Advisors.**

The motion passed unanimously. (5-0)

X.D. Review, consideration, and possible approval to apply to NDEP to be placed on the priority list for Bipartisan Infrastructure Law (BIL) funding for Drinking Water and Clean Water Revolving Funds, and matters related thereto. **FOR POSSIBLE ACTION**

The Office of Financial Assistance (OFA) is working closely with EPA to provide funds that will benefit water or wastewater systems for infrastructure needs. The State Revolving Fund programs will administer these funds based on a priority list administered by NDEP. The City Water and Sewer Departments would like to apply to be placed on the priority lists for this funding to help offset the costs of the new Revised Lead and Copper Rule, Tank Rehabilitations, Well Rehabs, and Wastewater related projects where there is a need for improved infrastructure within the city. After being placed on the priority list staff will bring projects back to City Council for approval to apply for funding.

Dale Johnson explained what they were requesting. We don't have a project list yet. The lead and copper rule is a big one that was just revised in December of last year. We have new rules to contend with and need to remove lead service lines and stuff like that. We can also use the funding for well rehab, waste water projects, and possibly geothermal lines.

Mayor Keener said he had never heard of us having any lead piping within the City water infrastructure.

Mr. Johnson said we do have quite a bit. We are looking at alternatives to replacing the piping.

**** A motion was made by Council Member Morris, seconded by Council Member Puccinelli for staff to apply to NDEP to be placed on the priority list for Bipartisan Infrastructure Law (BIL) funding for Drinking Water and Clean Water Revolving Funds.**

The motion passed unanimously. (5-0)

XI. REPORTS

XI.D. Utility Director - Water Rights Presentation (Exhibit)

Dale Johnson gave a presentation (included in packet).

Mayor Keener was curious who is paying for all of this monitoring going on.

Mr. Johnson answered he was sure the USGS and DRA had grant funding.

Mayor Keener stated he remember Ryan Limberg talking about this for some time before he retired. It will be interesting to see how these workshops work out.

Scott Wilkinson, Assistant City Manager, stated we have enough water rights based on our Master Planning acreage that has been annexed into the City. That assumes the water is in the ground for pumping. When we annex property, we have to figure out how to serve that property. We are upside down on water demand right now. We have a lot of vacant property we need to address.

XI.A. Mayor and City Council

Mayor reported a nice awards banquet Saturday night for Elko Fire Department. Governor Sisolak will be speaking tomorrow on the State of the State. He was sure staff will be tuned into that.

XI.B. City Manager

Curtis Calder reported we got our letter submitted to the Department of Taxation Friday afternoon, for our \$0.20 proposed tax increase. He understood that Carlin also put in for 0.20 cents. Possibly Wells too. We are continuing our internal budget process. We will meet tomorrow on capital equipment. March 8 Airplanners is planning on being in town and working on some community based meetings on air service development. They will be giving a presentation at Council Meeting.

XI.C. Assistant City Manager

Scott Wilkinson reported we received 3 appraisal proposals that were sent on to Union Pacific. We are hoping to hear back from UP on their preference and then bring it to Council. UP wants all the property, except for one building on VFW Drive, to be appraised as vacant property.

XI.D. Utilities Director

Dale Johnson reported regarding the infrastructure money, NDEP is receiving \$90 million a year for the next five years.

XI.E. Public Works

No report.

XI.F. Airport Manager

No report.

XI.G. City Attorney

No report.

XI.H. Fire Chief

Chief Snyder thanked the Mayor and Councilman Stone for attending the awards ceremony. Deputy Fire Chief Johnston has started as of Sunday..

XI.I. Police Chief

No report.

XI.J. City Clerk

Absent.

XI.K. City Planner

No report.

XI.L. Development Manager

No report.

XI.M. Financial Services Director

Jan Baum reported the next budget meeting, we will have our initial workshop.

XI.N. Parks and Recreation Director

James Wiley reported he just got back from vacation. We are getting some snow storms so he will go to SnoBowl tomorrow to see if there is anything we can do up there. If so, we will open on Saturday. We have a project coming up where we will be setting sod at the Sports Complex. We are hoping for good weather for that. Adult basketball league started last night.

XI.O. Civil Engineer

No report.

XI.P. Building Official

No report.

XII. COMMENTS BY THE GENERAL PUBLIC

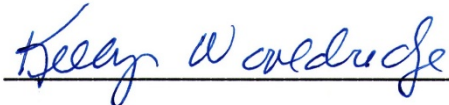
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Leslie Creel, 602 Ellens Way, Elko Trail System Initiative, spoke about the group and what they were formed for. They have been working on the Lamoille Summit Trail System and finally got the funding to do the NEPA. This could create a trail system and get a connection to the City of Elko and Spring Creek trail.

There being no further business, Mayor Reece Keener adjourned the meeting.



Mayor Reece Keener



Kelly Wooldridge, City Clerk

City of Elko)
County of Elko)
State of Nevada)

SS February 8, 2022

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This meeting was called to order by Mayor Reece Keener. The public can participate in person, by phone, tablet, laptop, or computer by registering with the GoTo Meeting link provided in the agenda. Questions can be sent to cityclerk@elkocitynv.gov.

I. CALL TO ORDER

II. ROLL CALL

Present:

Reece Keener, Mayor
Mandy Simons, Councilwoman
Chip Stone, Councilman
Clair Morris, Councilman
Giovanni Puccinelli, Councilman

City Staff Present:

Diann Byington, Recording Secretary
Jan Baum, Financial Services Director
Curtis Calder, City Manager
Jeff Ford, Building Official
Jim Foster, Airport Manager
Cathy Laughlin, City Planner
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Susie Shurtz, Human Resources Manager
Dave Stanton, City Attorney
Dennis Strickland, Public Works Director
Bob Thibault, Civil Engineer
Ty Trouten, Police Chief
Scott Wilkinson, Assistant City Manager
Kelly Wooldridge, City Clerk
Jack Snyder, Fire Chief
James Wiley, Parks and Recreation Director
Dale Johnson, Utilities Director

III. PLEDGE OF ALLEGIANCE

IV. COMMENTS BY THE GENERAL PUBLIC

Mark Paris, CPA, 215 Bluffs Ave., Ste. 300, representing Section Five Associates, read a statement (Exhibit "A").

Mayor Keener said we would consider that a formal request to be on a future agenda.

Mr. Paris stated they could be ready to present, not at the next meeting but the one after that.

Mark Paris Statement (Exhibit "A")

V. APPROVAL OF MINUTES

V.A. Approval of Minutes January 25, 2021 Regular Session

The minutes were approved by general consent.

VI. PRESENTATION

VI.A. Reading of a proclamation recognizing the month of February 2022 as "Beef Month", and matters related thereto. **INFORMATION ONLY - NON ACTION ITEM**

Mayor Keener read the proclamation.

Julie Irish, President Elko County Cattlemen, presented the Mayor with a large tri-tip. She thanked him for the proclamation and spoke about the events they hold each year and what they do to help residents of the county.

VI.B. Presentation of the Elko Police Department 2021 Annual Report by Police Chief Ty Trouten, and matters related thereto. **INFORMATION ONLY - NON ACTION ITEM**

Chief Trouten gave a presentation.

VI.C. Presentation of a possible Recreation and Events Center by Rusty Bahr, CEO of the Boys and Girls Club of Elko, and matters related thereto. **INFORMATION ONLY - NON ACTION ITEM**

Rusty Bahr, CEO Boys and Girls Club of Elko, gave a presentation.

Mayor Keener thought it looked like a great plan. Initially he thought it would be tough to get everyone on board with this. He was in support of the project and would like to see it happen.

Councilman Stone said he met with Mr. Bahr for a bit and was in support of this. He took a trip to SLC to visit some centers.

Mr. Bahr said there are some issues to be worked out to make sure everyone was comfortable with everything. Then he will come back for a formal ask.

Erin Ferris, President of Elko Swim Team, said a new facility would be phenonemel for the swim team. The Swim Team is in favor of the project.

Danny Story, Elko Adult Softball, said this will fill a gap that we didn't think we would see in our lifetime. We do need to look further at the master plan for the ball fields because he thought we would still be short some fields.

Colby Curtis, Parks and Recreation Advisory Board, said he moved to Elko in 2007 and loved everything here. The only thing he missed was a recreation center. He was shocked there wasn't one when he moved here. The project makes a lot of sense. We have an opportunity to get everyone on board and make it happen.

Alkie Mariluch, Silver State Stampede Board, said this would help them. We have had some growing pains over the years. We would be able to bring additional events in with this.

Mayor Keener asked if anyone was opposed or had concerns.

Jaime Glover, 698 3rd Street, said \$52 million is a lot of money. This would put Elko on the map. He felt we also need to provide a place for people to live. He knows of people that work for the mines that are unable to afford a house. This is massive but we need to be realistic.

VII. PERSONNEL

VII.A. Employee Introductions:

- 1) Michelle Harden, Part-Time Animal Control Officer

Not present.

VIII. APPROPRIATION

VIII.C. Review and possible approval of “SUBRECIPIENT AGREEMENT TO USE CORONAVIRUS RELIEF FUND MONIES FROM THE AMERICAN RESCUE PLAN ACT”, and matters related thereto. **FOR POSSIBLE ACTION**

The American Rescue Plan Act of 2021 (ARPA) was established to help states and localities address the economic and health consequences of the COVID-19 public health emergency and its economic impacts. The City of Elko has committed to awarding ARPA grants to Subrecipients. Subrecipients will be required to sign the “SUBRECIPIENT AGREEMENT TO USE CORONAVIRUS RELIEF FUND MONIES FROM THE AMERICAN RESCUE PLAN ACT” before receiving ARPA grant funds. JB

Jan Baum, Financial Services Director, explained the Subrecipient Agreement was included in the packet.

**** A motion was made by Council Member Stone, seconded by Council Member Morris to approve the Subrecipient Agreement To Use Coronavirus Relief Fund Monies from the American Rescue Plan Act.**

The motion passed unanimously. (5-0)

X. NEW BUSINESS

X.G. Review and possible approval for disbursing American Rescue Plan Act (ARPA) funds to local organizations for promoting and expanding behavioral health services in the City of Elko. **FOR POSSIBLE ACTION**

The American Rescue Plan Act of 2021 (ARPA) was established to help states and localities address the economic and health consequences of the COVID-19 public health emergency and its economic impacts through four categories. One of the four eligible categories states “To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality”. During the ARPA public hearings Council recognized the negative behavioral health impacts on the community as a result of COVID-19. Staff recommends awarding grants to organizations committed to promote and expand behavioral health services in the City of Elko. The following is a list of organization’s programs and the recommended ARPA commitments:

• Nevada Health Centers – Elko Behavioral Health Expansion	\$ 1,913,805
• Vitality Center – Increase Behavioral Health and Addiction Treatment and Increase Mobile and Crisis Response	\$ 878,000
• Vitality Center – Vitality Center Pandemic Resilience	\$ 147,000
• Northeastern Nevada Regional Hospital – 2022 Behavioral Health Initiative	\$ 500,000
Total	\$ 3,438,805

Grants will be distributed to above referenced grantees based on application and performance timelines and in accordance with ARPA timelines as outlined in the final rule, “funds must be obligated by December 31, 2024, and expended by December 31, 2026”. JB

Ms. Baum explained during our public comment and special meetings, we believe City Council was interested in setting aside funds to help our community with behavioral health. Three of the applications they received were from these organizations that are committed to helping the behavioral health in our community.

Mayor Keener called up a representative from Nevada Health Centers.

Steven Bratman, Nevada Health Centers, spoke about their behavioral health expansion.

Mayor Keener said he attended their grand opening in November and was impressed with all that they have done. He called up Vitality Center.

Esther Quilici, Vitality Unlimited, thanked Council for their decision to grant them some money. She explained their proposal. She thanked City Council for their support.

Steve Simpson, NNRH, explained their goal with the grant money.

Councilwoman Simons left at 5:40 pm

Mayor Keener called for public comment without a response.

Curtis Calder, City Manager, spoke about the process of approving the grant requests. We are looking for the projects that would have the biggest impact to the community. He was proud to be part of this and hoped it will change the future of the community.

Ms. Baum said in the subrecipient agreement, there are some reporting guidelines. The reporting will be brought in when the funding goes out.

Councilman Puccinelli thanked them for what they do for the community.

**** A motion was made by Council Member Stone, seconded by Council Member Puccinelli to approve committing \$3,438,805 in American Rescue Plan Act (ARPA) funds as outlined above to local organizations committed to promoting and expanding behavioral health services in the City of Elko. Grants funds will be distributed based on application and performance timelines and in accordance with ARPA timelines as outlined in the final rule, “funds must be obligated by December 31, 2024, and expended by December 31, 2026”.**

The motion passed unanimously. (4-0)

XII. PETITION, APPEAL, AND COMMUNICATION

- XII.A. Review, consideration, and possible action of a special event application from St. Joseph's Catholic Church for an Easter Egg Drop Off, and matters related thereto. **FOR POSSIBLE ACTION**

St. Joseph's Catholic Church is requesting to use a City Park for a Special Event in which a helicopter operated by El Aero will drop plastic eggs into the Park for Easter. Jim Foster, Airport Director was referred to 14 CFR 91.15 which states: "No pilot in command of a civil aircraft may allow any object to be dropped from that aircraft in flight that creates a hazard to persons or property. However, this section does not prohibit the dropping of any object if reasonable precautions are taken to avoid injury or damage to persons or property." Mr. Foster was also notified that if they use the main City Park, they may need to contact RenoFizDo to file a congested area plan due to the trees. The event organizers are willing to use any park.

Mario Garcia, 2056 Sierra Drive, thanked Council for their time. Their idea came from a previous hunt he attended. He moved to Elko 2 years ago from Houston, Texas. There were similar events there. Their intent is to have El Aero drop containers of easter eggs and fly off. There was some concern regarding injury and they are planning on having the area cordoned off where the eggs will be dropped.

Mayor Keener asked what exactly they are looking at dropping.

Mr. Garcia answered they will be plastic eggs filled with candy or toys. They will have volunteers to help keep the age groups separate. Afterwards, the volunteers will clean up the park.

Mayor Keener asked if anyone will be under the helicopter when the eggs are dropped.

Mr. Garcia answered no.

Councilman Stone said he went to an event in Winnemucca where they dropped ping pong balls and it went well.

Curtis Calder, City Manager said he reached out to Wayne Carlson at POOL/PACT, our liability insurance carrier. While this is a Council decision, he would not be thrilled with it from a liability standpoint. These are done in other communities and we may have even done one years ago at the golf course. He wanted to remind the Council there was a time where there was a rescue at Angel Lake where a helicopter crashed and City Fire was involved. Luckily there were no fatalities but there were injuries. Something like this may not be prohibited but Mr. Carlson was not happy with it. He wanted everyone to exercise extreme caution when considering this.

Dave Stanton, City Attorney, said there are some foreseeable risks with this and he would like to see some releases thoroughly hammered out before this event. We would need a contract with El Aero and with the event organizers. We are talking about a fair amount of paperwork.

Jim Foster, Airport Manager, said you can do this but it will depend upon the location. He was told around trees was considered congested and you would need a congested area plan. It is not illegal. It should not have an effect on the commercial flights.

Mr. Garcia stated they were willing to use any park that was deemed appropriate. He wanted to make this event as safe as possible.

Mayor Keener understood the safety and liability concerns but thought it looked like an enjoyable event. He was open to listening to both sides.

Councilman Morris thought the Main City Park would be out of the question because of the trees.

There was some discussion about other locations where the event could be held.

Mr. Calder noted there could be conflicts with sporting events that are already scheduled. If this were his decision to make, he would say no because it brings risk that we don't need. You can still have your easter egg event without the helicopter.

Councilman Stone understood the risk but did not have a problem with it.

Mayor Keener said it was clear there are some issues with some locations. He thought this should be tabled and find out from staff what is available for this event. We can re-hear the matter at the next meeting.

**** A motion was made by Council Member Stone, seconded by Council Member Morris to Table this item until the next meeting. Meanwhile, staff will determine what fields are available. We will get some type of plan from El Aero as far as a flight plan goes and we will hear back from Mr. Garcia on some safety precautions for the event to be held April 16th.**

The motion passed unanimously. (4-0)

BREAK

IX. UNFINISHED BUSINESS

IX.A. Review, consideration, and possible approval of a Transportation Services Agreement between SkyWest Airlines, Inc. and the City of Elko, and matters related thereto. **FOR POSSIBLE ACTION**

This item was tabled at the January 11th and January 25th, 2022 Council meetings. At the December 14, 2021 meeting, the City Council approved a consulting agreement between the City of Elko, and Airplanners, LLC., for the purpose of providing air service management and development tasks on behalf of the City. As a result, the proposal Transportation Services Agreement is actively being negotiated and will be presented to the City Council upon the availability.
CC

Curtis Calder, City Manager, explained we received this back from SkyWest late last night. He recommended approval. He went over the terms of the agreement.

Mayor Keener thought we will get to the \$1 million cap quickly based on the current schedule they have. He was trying to book through the Skywest website and because the layover was greater than four hours, on the departure and the arrival into Salt Lake it showed there were no flights available. You could go to another website and see that there is a flight available.

Jim Foster explained he was able to do the same thing. He went to a third party site and was able to book the flight. The policy is the 4-hour window but we can approach Delta to waive the 4 hour window, or make them longer windows. It would be something the airline would be willing to do. He had a phone call from a gentleman wanting to fly here from New York but he ran into that same problem.

Mr. Calder said the idea is to buy us some time and not lose the carrier. If we lose the carrier, we would lose TSA. It is not ideal but we are in better shape than some other communities.

**** A motion was made by Council Member Stone, seconded by Council Member Puccinelli to approve a Transportation Services Agreement between SkyWest Airlines, Inc. and the City of Elko, as a one-year agreement with a \$1 million cap based on load factors.**

The motion passed unanimously. (4-0)

VIII. APPROPRIATION (Cont.)

VIII.A. Review and possible approval of Warrants, and matters related thereto. **FOR POSSIBLE ACTION**

**** A motion was made by Council Member Morris, seconded by Council Member Stone to approve the general warrants in the amount of \$713,722.74.**

The motion passed unanimously. (4-0)

VIII.B. Review and possible ratification of General Hand Cut Checks, and matters related thereto. **FOR POSSIBLE ACTION**

**** A motion was made by Council Member Morris, seconded by Council Member Stone to approve Hand-Cut checks in the amount of \$99,942.03.**

The motion passed unanimously. (4-0)

X. NEW BUSINESS (Cont.)

X.A. Review, consideration, and possible action to approve Reversion to Acreage No. 1-22, filed by the City of Elko, for the proposed merger of two parcels on Walters Court into one new parcel approximately 5.289 acres in size within the LI (Light Industrial) Zoning District, and matters related thereto. **FOR POSSIBLE ACTION**

The subject property is located on the southwest corner of Silver Street and Walters Court (APNs 001-630-086 and 001-630-087) and consists (in part) of the Elko Police Department building. The Police Department is requesting that these parcels be merged to facilitate the expansion of the police station. MR

Michele Rambo, Development Manager, explained the request.

**** A motion was made by Council Member Stone, seconded by Council Member Morris to approve Reversion to Acreage No. 1-22 subject to the findings outlined in the staff reported dated January 20, 2022.**

The motion passed unanimously. (4-0)

X.B. Review, consideration, and possible action to accept the 2021 Annual Report of Planning Commission Activities, and matters related thereto. **FOR POSSIBLE ACTION**

Pursuant to City Code Section 3-4-23, the Planning Commission is required to prepare and present an Annual Report of its activities to Council. On February 1, 2022, the Planning Commission took action to approve the 2021 Annual Report of Planning Commission Activities and forward it to the Council. CL

Cathy Laughlin, City Planner, gave a presentation.

**** A motion was made by Council Member Puccinelli, seconded by Council Member Morris to approve to accept the 2021 Annual Report of Planning Commission Activities.**

The motion passed unanimously. (4-0)

X.C. Review, consideration, and possible action to accept a letter of resignation Planning Commissioner John Anderson and to further authorize Staff to commence with the standard recruitment process to fill the vacancy on the Planning Commission, and matters related thereto. **FOR POSSIBLE ACTION**

Mr. Anderson was appointed to the Planning Commission on October 28, 2008, and states that he needs to resign due to his health. CL

Ms. Laughlin explained Mr. Anderson stated he does not want a plaque presentation but he has been on the Planning Commission for the longest. We feel it is important that we have a plaque made for him and presented at a Council Meeting.

Mayor Keener agreed. We need to thank him for his service and the countless hours he put in.

**** A motion was made by Council Member Stone, seconded by Council Member Morris to approve to accept Planning Commissioner's resignation from the Planning Commission.**

The motion passed unanimously. (4-0)

X.D. Review, consideration, and possible approval of a Settlement Agreement, Mutual Release, and Waiver of All Claims between the Elko Police Department and Richard Arzola, and matters related thereto. **FOR POSSIBLE ACTION**

On August 17, 2021, Richard Arzola filed a Complaint in Federal Court against the Elko Police Department, Officer Bart Ortiz, and Officer Nathaniel Bradford alleging that he was deprived of his constitutional rights during his arrest on December 20, 2019. POOL/PACT retained the law firm of marquis Aurbach Coffing in Las Vegas to represent and defend the City, Officer Ortiz and Officer Bradford. The parties have now agreed upon a full settlement in the amount of \$12, 500.00. Neither the City, Officer Ortiz, nor Officer Bradford are admitting fault or liability. DS

Dave Stanton, City Attorney, explained he read through the settlement agreement and it is standard. The City is not admitting to liability and not admitting that anything was done wrong. The amount of the settlement is designed to prevent the risk that is inherent in any litigation and save the parties money.

MayorKeener acknowledged they are both outstanding officers in the EPD.

**** A motion was made by Council Member Stone, seconded by Council Member Puccinelli to approve the Settlement Agreement, Mutual Release and Waiver of All Claims with Richard Arzola and direct the Mayor to execute the document on behalf of the Elko Police Department.**

The motion passed unanimously. (4-0)

X.E. Review and possible approval of a First Addendum to Hangar Lease Extension of Airport Hangar B1, and matters related thereto. **FOR POSSIBLE ACTION**

Current ground lease holder of Hangar B1 is requesting an additional 540 square foot extension to the current ground lease. This extension to the lease will allow for the tenant to improve and expand their hangar.

Jim Foster, Airport Manager, explained the hangar owner approached them with this. He just wants to improve his hangar with an extension and possibly some other infrastructure. It is one of the bigger hangars on the facility.

**** A motion was made by Council Member Stone, seconded by Council Member Puccinelli to approve the First Addendum to Hangar Lease Extension.**

The motion passed unanimously. (4-0)

X.F. Review, consideration, and possible authorization to advertise two (2) vacant positions on the California Trail Advisory Board, and matters related thereto. **FOR POSSIBLE ACTION**

There are two (2) vacant positions on the California Trail Advisory Board. Staff is seeking Council approval to advertise for the two vacant positions. CC

Curtis Calder, City Manager, explained they are looking at reconstituting this board and there are two vacancies. We will go through the standard recruitment process to get them filled.

Mayor Keener asked if the board had any pull on the operations at the Center.

Mr. Calder answered no, not really. This is a unique advisory board because it is required as part of the federal legislation that created the center. He was not sure why it was important at the time. Now it is more of getting updates and relaying that information to the Council.

**** A motion was made by Council Member Stone, seconded by Council Member Puccinelli to advertise for the 2 vacant positions on the California Trail Advisory Board.**

The motion passed unanimously. (4-0)

XI. RESOLUTION AND ORDINANCE

XI.A. Review, consideration, and possible approval of Resolution No. 04-22, a resolution authorizing augmentation of the 2021/2022 Fiscal Year Budget of the Capital Construction Fund, increasing appropriations to \$3,401,900 to account for \$922,502 in unanticipated revenues, pursuant to NRS 354.598005, and matters related thereto. **FOR POSSIBLE ACTION**

The Capital Construction Fund had increased revenues due to the proceeds from the sale of land for the Veterans' Cemetery. When the 2021/2022 budget was prepared the City of Elko did not know if City of Elko land would be chosen for the Cemetery. JB

Jan Baum, Financial Services Director, explained the augmentation.

**** A motion was made by Council Member Stone, seconded by Council Member Morris to approve Resolution No. 04-22, augmenting the Capital Construction Fund in the amount of \$922,502 pursuant to NRS 354.598005.**

The motion passed unanimously. (4-0)

XI.B. Review, consideration, and possible approval of Resolution No. 05-22, a resolution authorizing augmentation of the 2021/2022 Fiscal Year Budget of the General Fund, increasing appropriations to \$42,910,256 to account for \$8,000,000 in unanticipated revenues, pursuant to NRS 354.598005, and matters related thereto. **FOR POSSIBLE ACTION**

The General Fund had increased revenues due to the receipt of American Rescue Plan Act (ARPA) Funds in July, 2021. For the 2021/2022 fiscal year \$8,000,000 of the ARPA funds are allocated to Water Infrastructure. JB

Ms. Baum explained of the \$13.7 million that has been received, \$8 million we would like to allocate to the water infrastructure.

**** A motion was made by Council Member Morris, seconded by Council Member Puccinelli to approve Resolution No. 05-22 augmenting the General Fund budget in the amount of \$8,000,000 pursuant to NRS 354.598005.**

The motion passed unanimously. (4-0)

XI.C. Review, consideration, and possible approval of Resolution No. 06-22, a resolution authorizing augmentation of the 2021/2022 Fiscal Year Budget of the Sewer and Water Fund.
FOR POSSIBLE ACTION

The Water Fund had increased revenue due to the City of Elko allocating \$8,000,000 in American Rescue Plan Act (ARPA) Funds to water infrastructure projects in FY 2021/2022. In addition, the Water and Sewer Funds are augmenting budgets for capital project spend that was projected to occur prior to June 30, 2021 but occurred during fiscal year 2022. JB

Ms. Baum explained this brings the \$8 million into the water budget.

**** A motion was made by Council Member Morris, seconded by Council Member Puccinelli to approve Resolution No. 06-22 augmenting the Water and Sewer Fund for the amounts in the attached spreadsheet pursuant to NRS 354.598005.**

The motion passed unanimously. (4-0)

XIII. REPORTS

XIII.A. Mayor and City Council

Mayor Keener reported on the Government Affairs Committee Meeting at the Chambers of Commerce. There was some talk of the taxes that seem to be in play regarding the expired Pay as you Go but the County was not present. It was a wonderful fundraiser for the High School Drama Club. There was a Nevada League of Cities meeting last week where he was elected to a Liaison position. Leslie Harper will be out here for the next meeting. The League is going through some retooling right now with a new vision and a new plan to execute on. He got to swear in the newest planning commissioner last week.

Councilman Stone said the Elko High School fundraiser helped the Drama Department and the next play will be held in the new center that has been built at the High School.

XIII.B. City Manager

Curtis Calder wanted to touch base on the property tax issue. There are some statutory deadlines that all governmental entities have to follow in the budget process. One of the documents that drives our budget process is the the state proforma document that talks about tax rates and abatements. The state has a deadline of February 22nd to have the request in to the state. We caught wind last week that the

Elko County Commission was exploring the idea of going after the 0.75 cent pay as you go. We have had some conversations with our staff and we have some concerns. There was a report that was jointly paid for by the City and the County that explored our options after pay as you go expired. Based on that report, the City Council raised the tax rate by 17.7 cents. We haven't seen any revenue since the rate increase. We were surprised to see the County requested a follow-up report to the first report that amended the conclusion to the first report. We were not asked about it and the consultant did not bring it up to us. We were cut out of the loop. We are now in the loop. Because of that, City Council will have to have a special meeting after the Elko County Meeting next week. Kim Wilkinson will be sending out an email tomorrow to see what will work best for everyone's schedule.

XIII.C. Assistant City Manager

Scott Wilkinson said they received a proposal for the Union Pacific appraisal. Hopefully, we get all three in and can bring them all back to Council for review.

Mayor Keener asked about the VA cemetery.

Mr. Wikinson answered they have not heard anything on that.

XIII.D. Utilities Director

No report.

XIII.E. Public Works

No report.

XIII.F. Airport Manager

No report.

XIII.G. City Attorney

No report.

XIII.H. Fire Chief

Chief Snyder reported we did not get the SAFER Grant we applied for last year. FEMA doesn't give a good reason as to why it was turned down, just a yes or no.

XIII.I. Police Chief

No report.

XIII.J. City Clerk

Kelly Wooldridge reported we went live tonight on the new agenda software. She demonstrated how they can get the agenda information on the overhead screen. There are still some bugs we are working out.

XIII.K. City Planner

Mayor Keener asked about the lights downtown.

Cahty Laughlin answered she had not heard anything.

XIII.L. Development Manager

No report.

XIII.M. Financial Services Director

Jan Baum reported the Elko County Rec Board ARPA Grant will be on the next meeting. The next meeting will also have additional recommendations.

XIII.N. Parks and Recreation Director

Mayor Keener asked if the SnoBowl was able to operate last weekend.

James Wiley answered they were not able to operate. They did make it through some beginner ski lessons. The conditions are not good right now.

XIII.O. Civil Engineer

No report.

XIII.P. Building Official

Mayor Keener asked if there was anything on the temple or apartments.

Jeff Ford answered no.

Mayor Keener asked if Susie Shurtz was online. He asked about the lawsuit against the Police Officers and if there would be a negative mark in their personnel files.

Ms. Shurtz said that from their perspective it would not be a negative in their file.

XIV. COMMENTS BY THE GENERAL PUBLIC

There were no public comments.

There being no further business, Mayor Reece Keener adjourned the meeting.

Mayor Reece Keener

Kelly Wooldridge, City Clerk

**Elko City Council
Agenda Action Sheet**

1. Title: Presentation of an appreciation plaque to former Planning Commissioner John Anderson for his 13 years and 3 months of service, and matters related thereto.
INFORMATION ITEM ONLY – NON ACTION ITEM
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Presentation
4. Time Required: 5 Minutes
5. Background Information:
6. Budget Information:

Appropriation Required: N/A
Budget amount available: N/A
Fund name: N/A
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information:
9. Recommended Motion:
10. Prepared by: Cathy Laughlin, City Planner
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>

**Elko City Council
Agenda Action Sheet**

1. Title: Presentation by Robert Thran, Associate Engineer, Nevada Department of Transportation (NDOT) Pertaining to an Overnight I-80 Closure That is Currently Scheduled for June 2022. The I-80 Closure is Necessary to Demo and Replace the Bridge Over 1-80 at Emigrant Pass, and matters related thereto. INFORMATION ONLY - NO ACTION WILL BE TAKEN
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Presentation
4. Time Required: 30 Minutes
5. Background Information:
6. Budget Information:

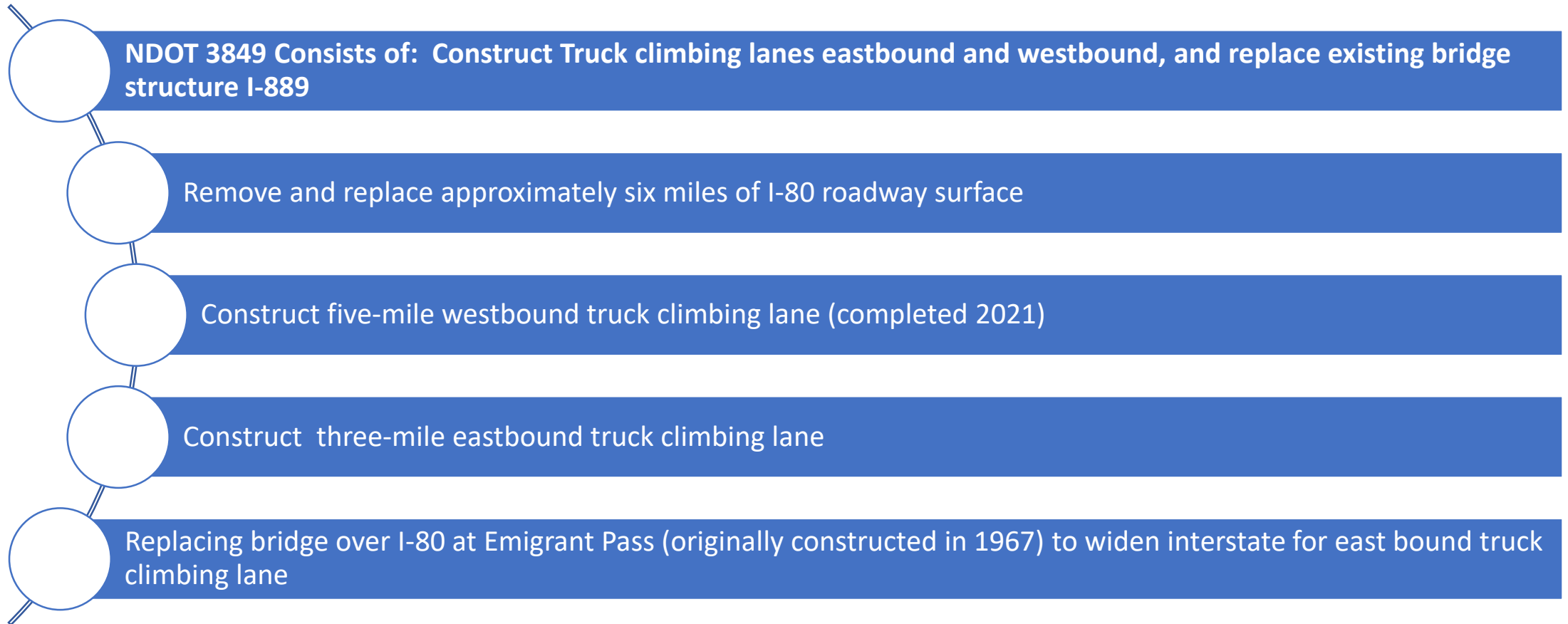
Appropriation Required: N/A
Budget amount available: N/A
Fund name: N/A
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information: NDOT Presentation I-80 Closure June 2022 by NDOT Civil Engineer, Robert Thran
9. Recommended Motion: Information Only - No Action Required
10. Prepared by: Kim Wilkinson, Administrative Assistant
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName >	<#DistributionEmail >	<#DistributionFax >	<#DistributionMailing >



I-80 Closure
for
Emigrant Pass Bridge Demolition

PROJECT BACKGROUND



I-80 LOOKING EAST AT PRIEMUX CANYON



I-80 LOOKING WEST AT PRIEMUX CANYON



CLOSURE FOR PUBLIC SAFETY

9pm June 18 -

5am June 19

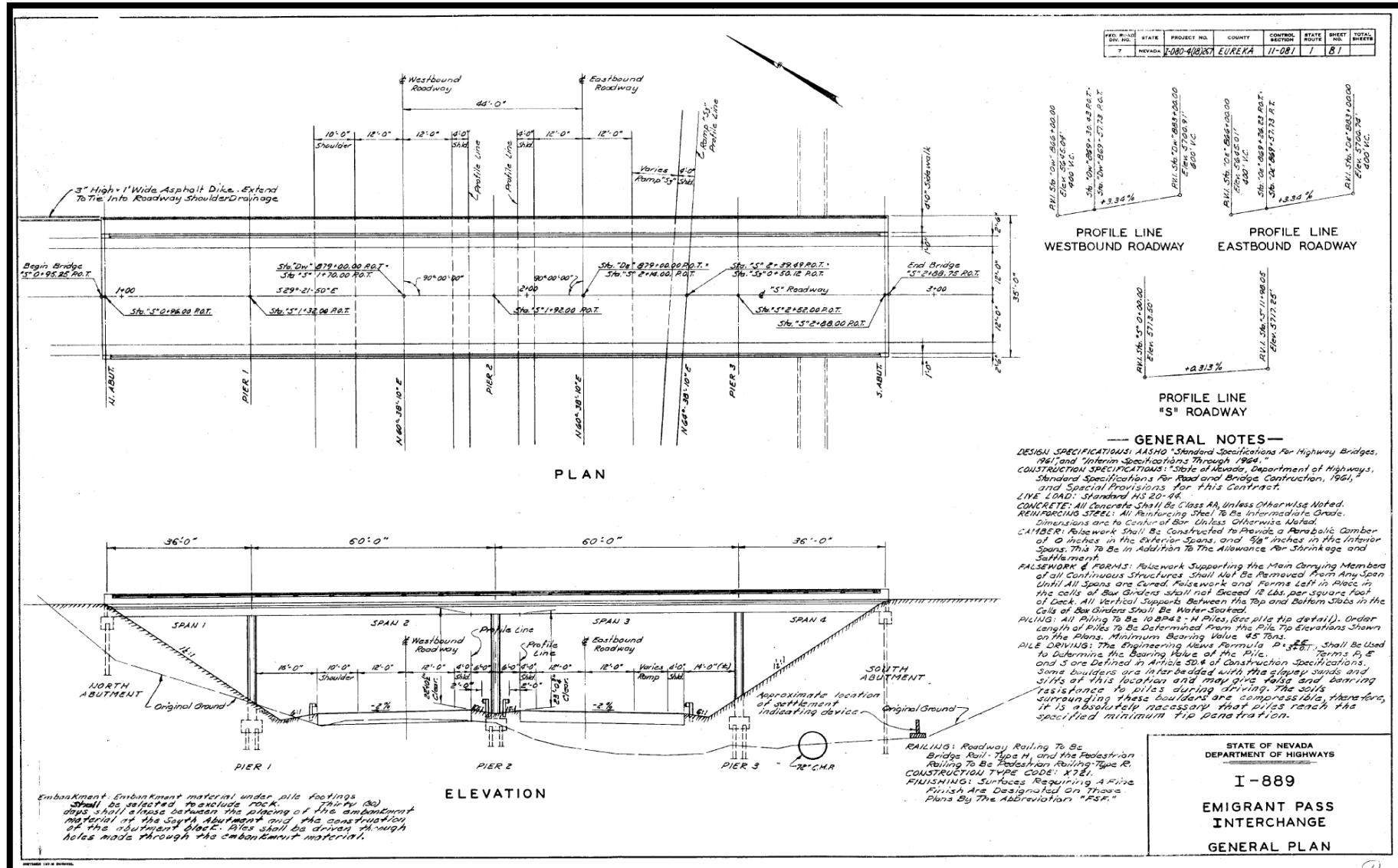
Subject to change.



DEMOLITION PLAN - SEQUENCING



EXISTING STRUCTURE BEING EXPANDED FOR NEW TRUCK CLIMBING LANE



EXISTING STRUCTURE – I-889



DEMOLITION PLAN – DEBRIS REMOVAL



PLANNED SIGNAGE

NDOT plans an extensive network of electronic and other roadway signs noting the closure.



STATE MAP-INFORMATION

1 – Port of Entry

2 - Fernley

3 - Lovelock

4 - Winnemucca

5 – Battle Mountain

6 – Valmy Rest Area

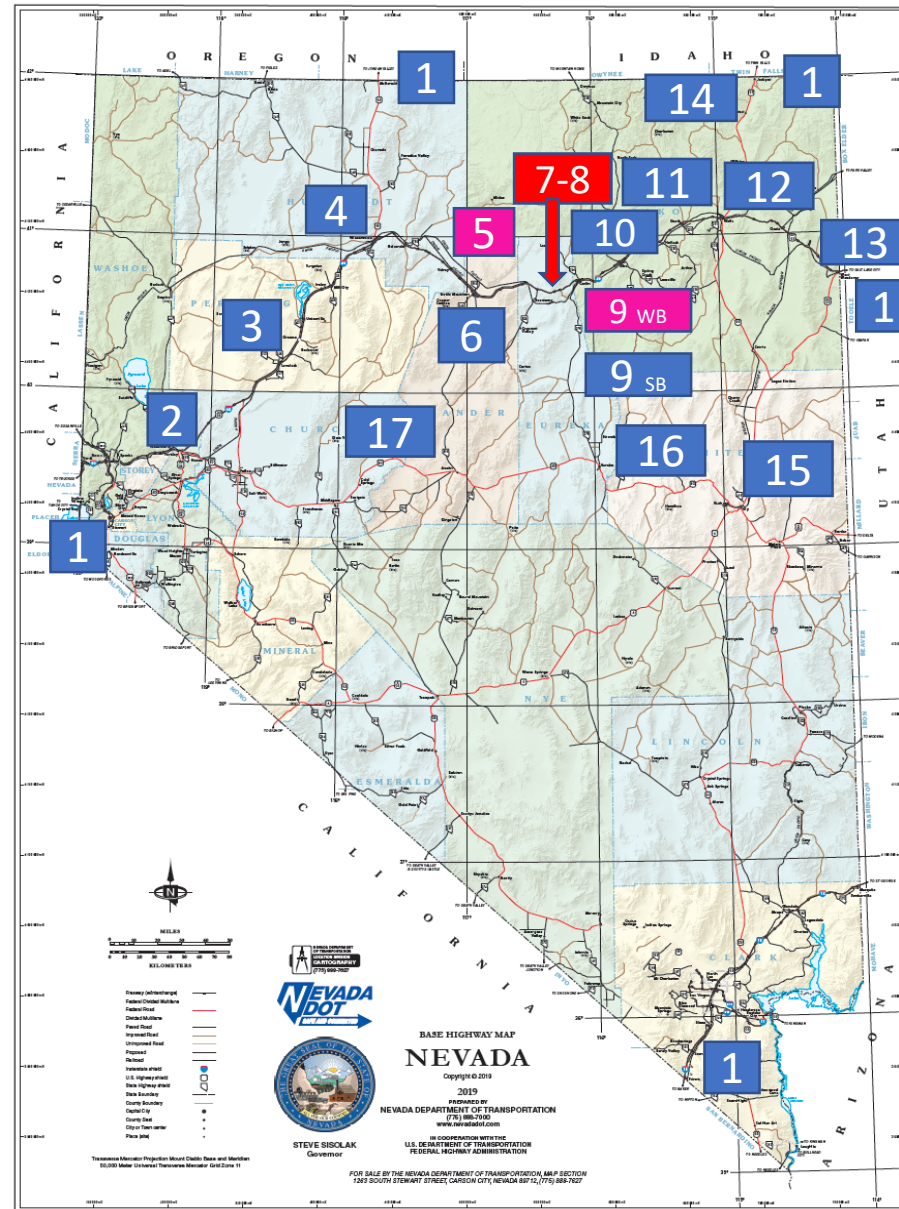
7-8 Beowawe/Palisades

9 – Carlin WB I80

Local Traffic Only

Complete Closure

Information



9 – Carlin SB SR 278 – Exit 279

10 – Carlin Center Exit 278

11 – Elko Exit 303 WB

12 – Wells Exit 352 WB

13 – Wendover Exit 410 WB

14 – Jackpot SB US93

15 – Ely NB US93

16 – Eureka – Jct US 50/SR278

17 – Austin –Jct US 50/SR 305

Subject to change.

ELKO COUNTY MAP – EAST OF CLOSURE

9 – Carlin WB I80 – Exit 279

9 – Carlin WB I80

9 – Carlin SB SR 278 – Exit 279

10 – Carlin Center Exit 278

11 – Elko Exit 303 WB

12 – Wells Exit 352 WB

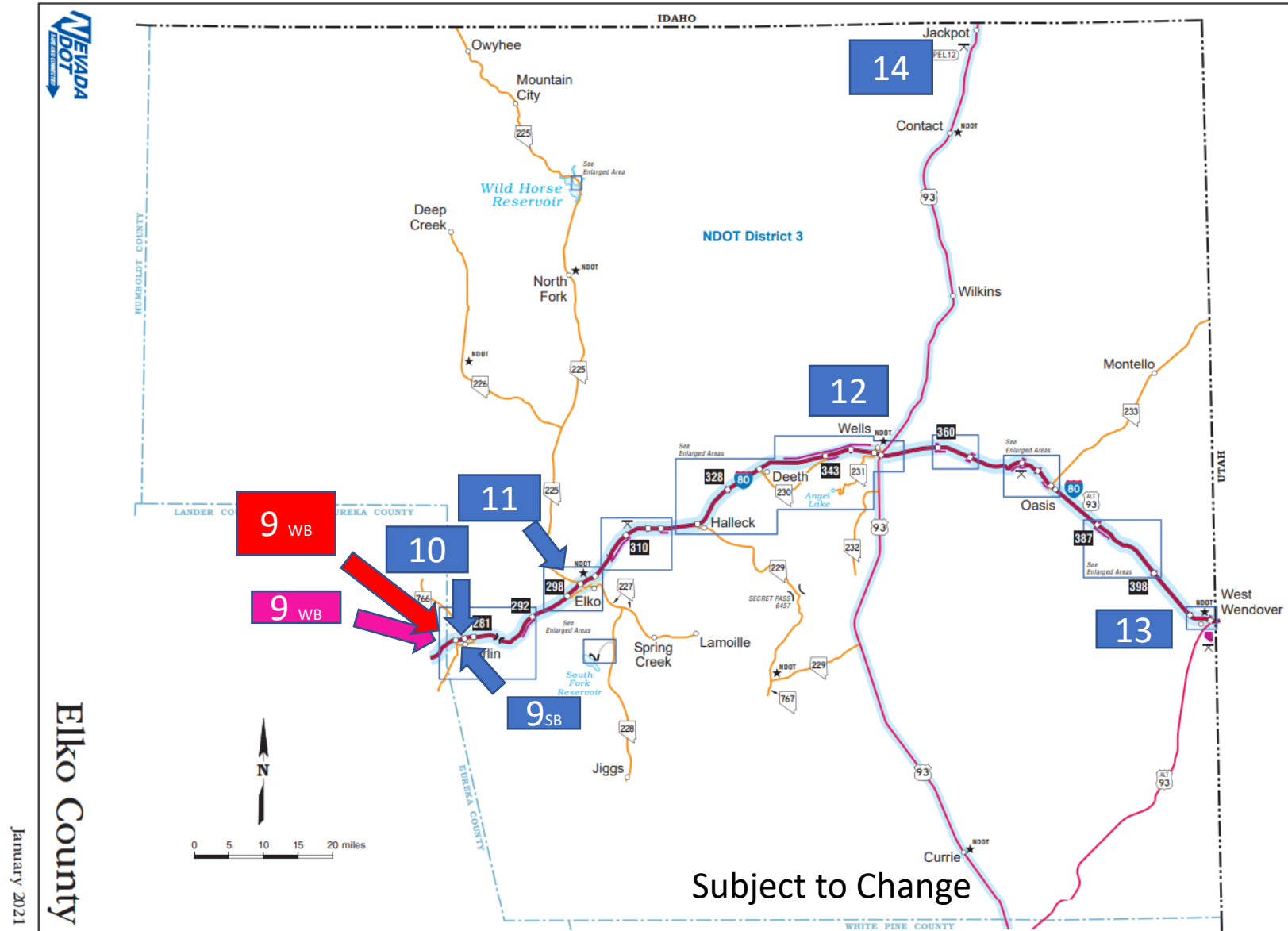
13 – Wendover Exit 410 WB

14 – Jackpot SB US93

Information

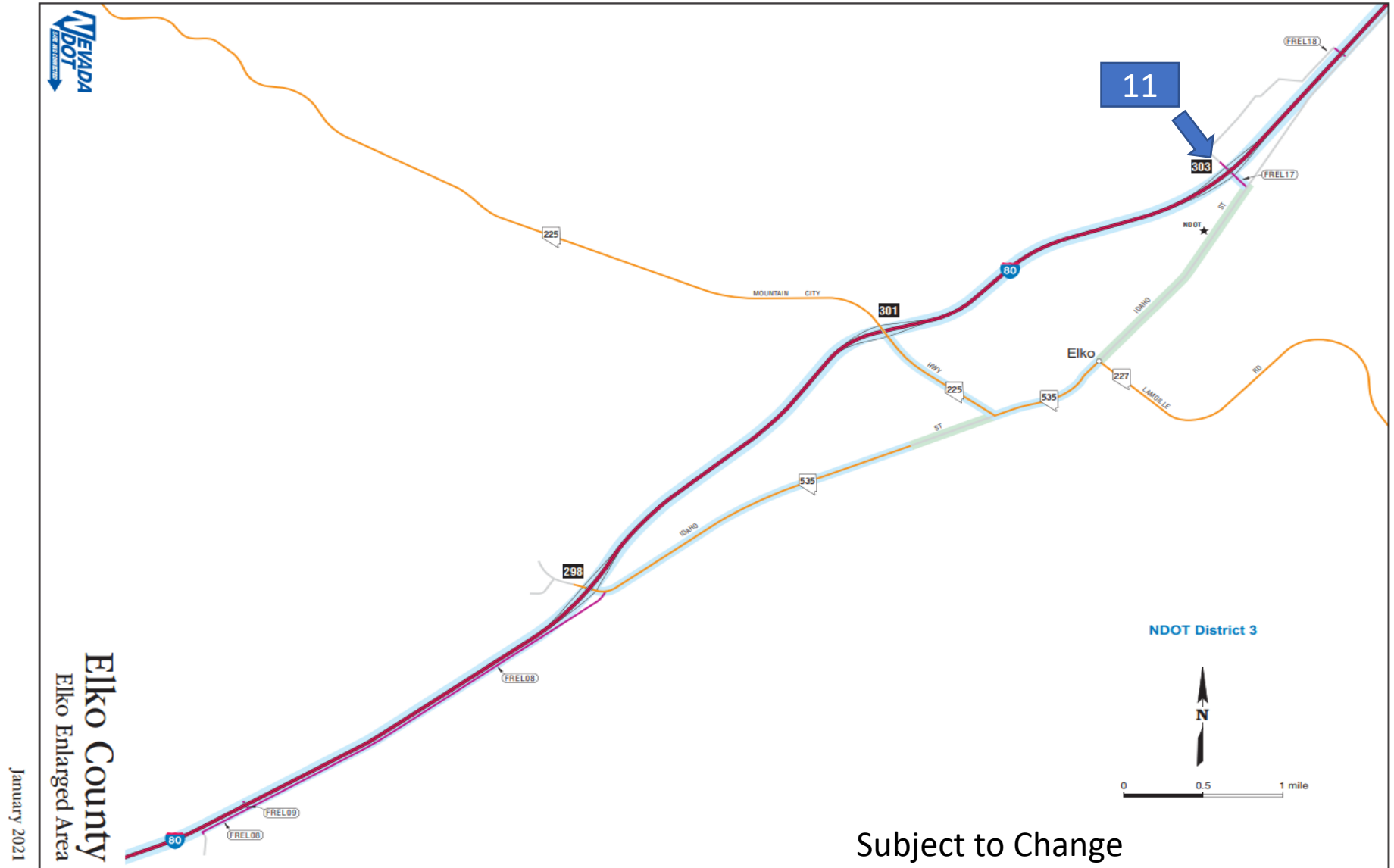
Local Traffic Only

Complete Closure



ELKO - EAST OF CLOSURE

11 – Elko Exit 303 WB



Information

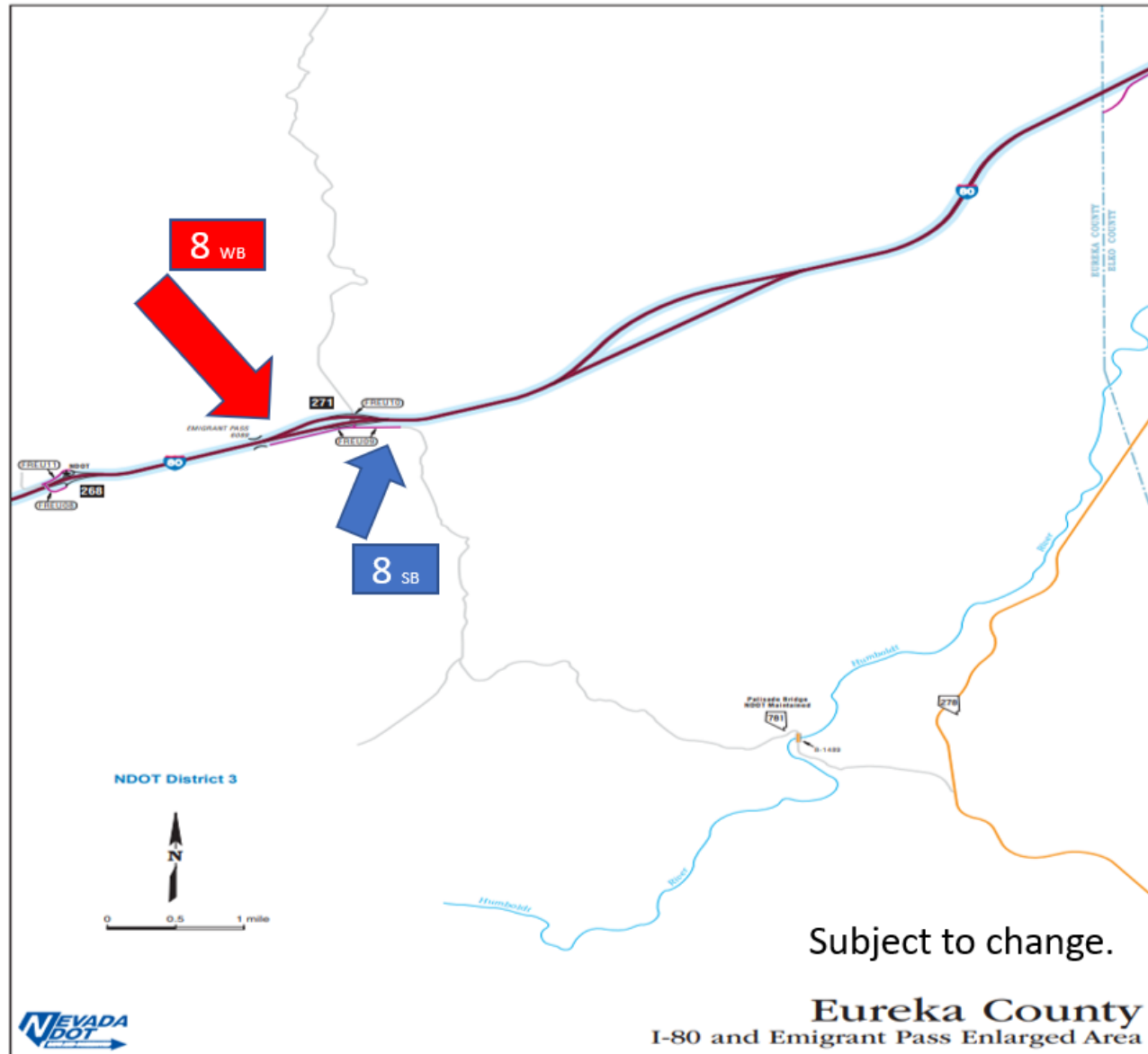
Local Traffic Only

Complete Closure

CONSTRUCTION AREA – PALISADES & EMIGRANT PASS

8 – SB Palisades SB Dirt Road

8 – WB I 80 – Exit 271



Information

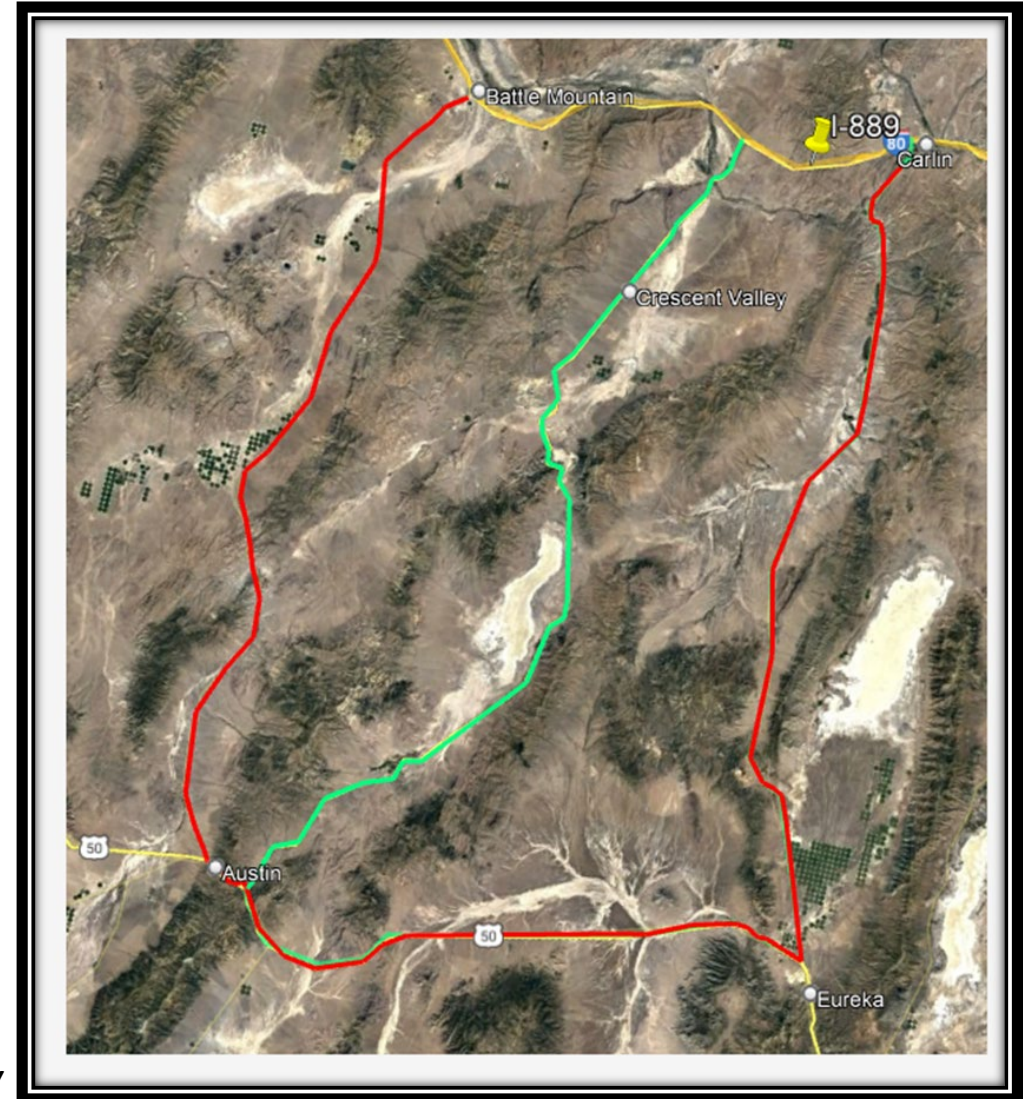
Complete Closure

ALTERNATE ROUTES AROUND CLOSURE - ARIAL VIEW

NDOT is advising not to travel during the closure or use alternate routes.

- Paved Road
- Paved/Dirt Road

ADVISORY ONLY



ALTERNATE ROUTES/INFORMATION/CLOSURE LOCATIONS AROUND CLOSURE - COUNTY MAPS

5 – SB SR 305, Exit 231

5 – EB I-80, Exit 233

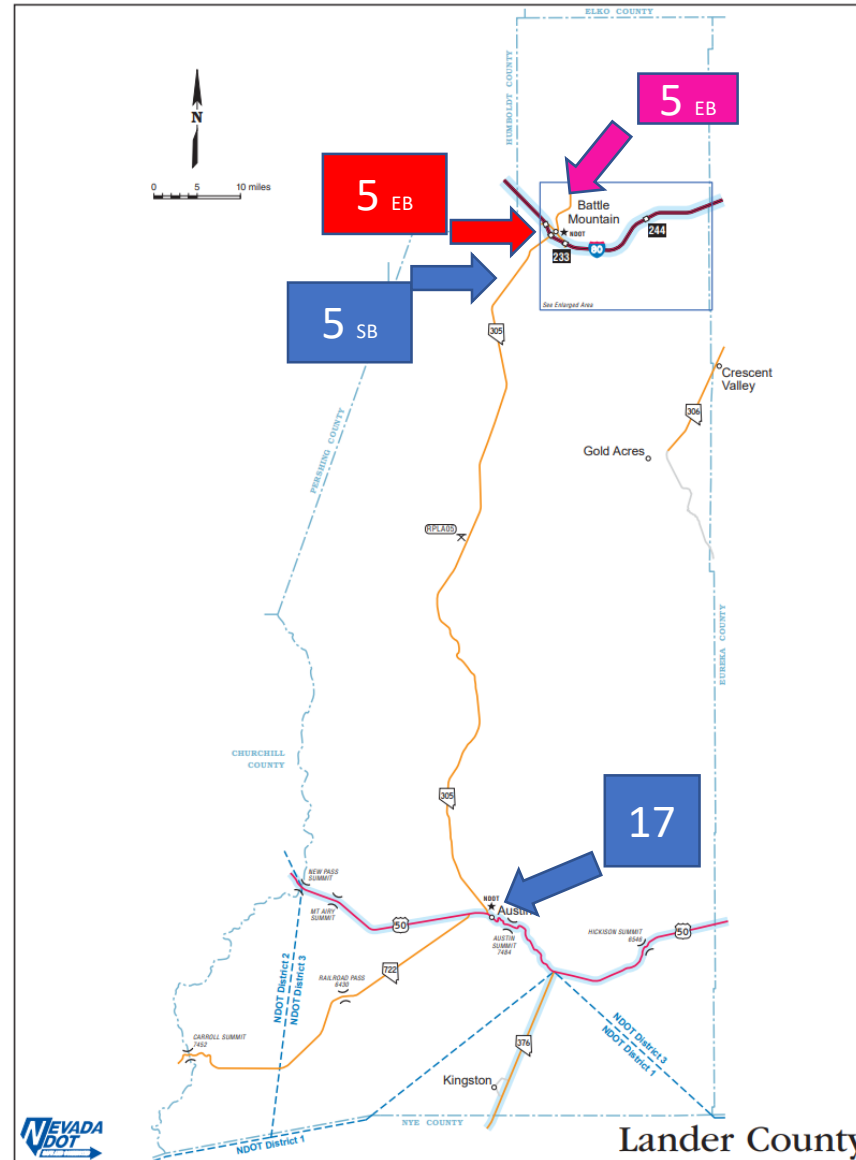
17 – Austin –Jct US 50/
SR 305

5 – EB I 80, Exit 231

Information

Local Traffic Only

Complete Closure



ALTERNATE ROUTES/INFORMATION/CLOSURE LOCATIONS AROUND CLOSURE - COUNTY MAPS

6 – Beowawe Rest Area,
Exit 254 EB

7 – EB I-80, Exit 261

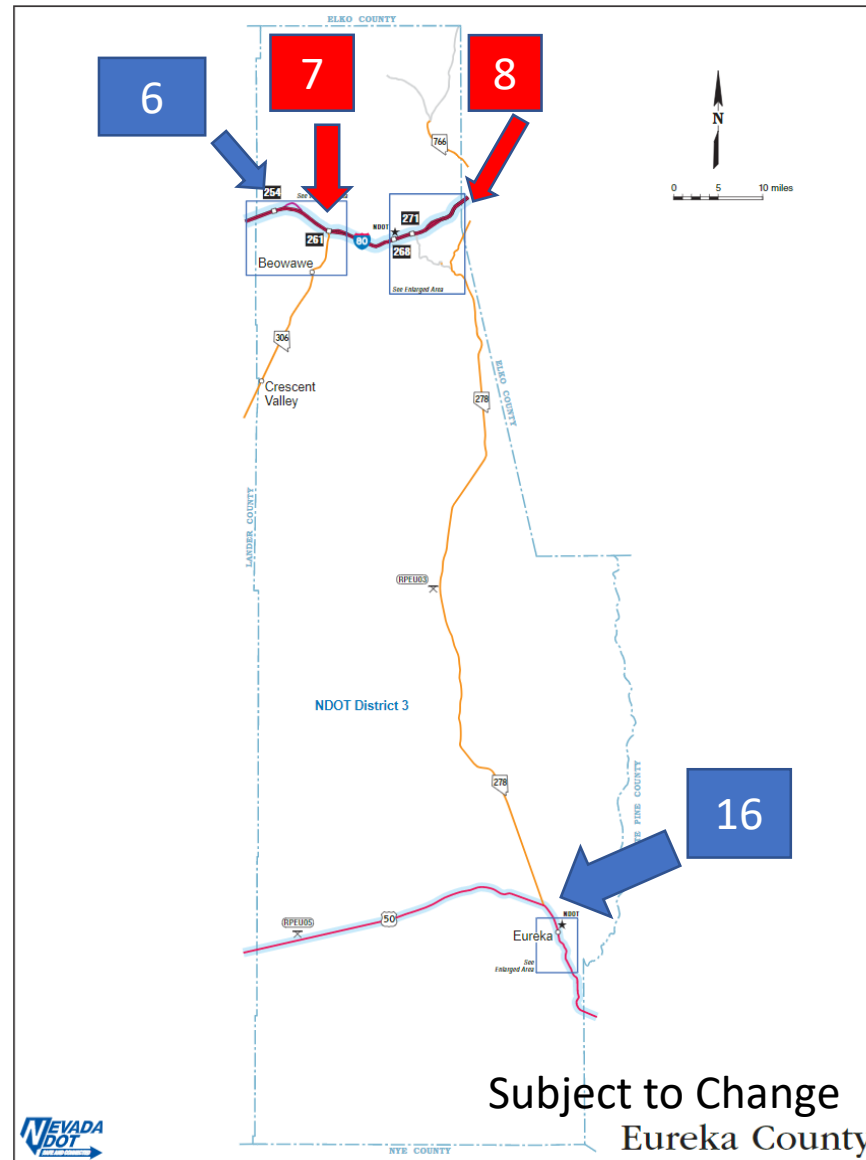
8 – WB I-80, Exit 271

16 – Eureka – Jct US 50/
SR278

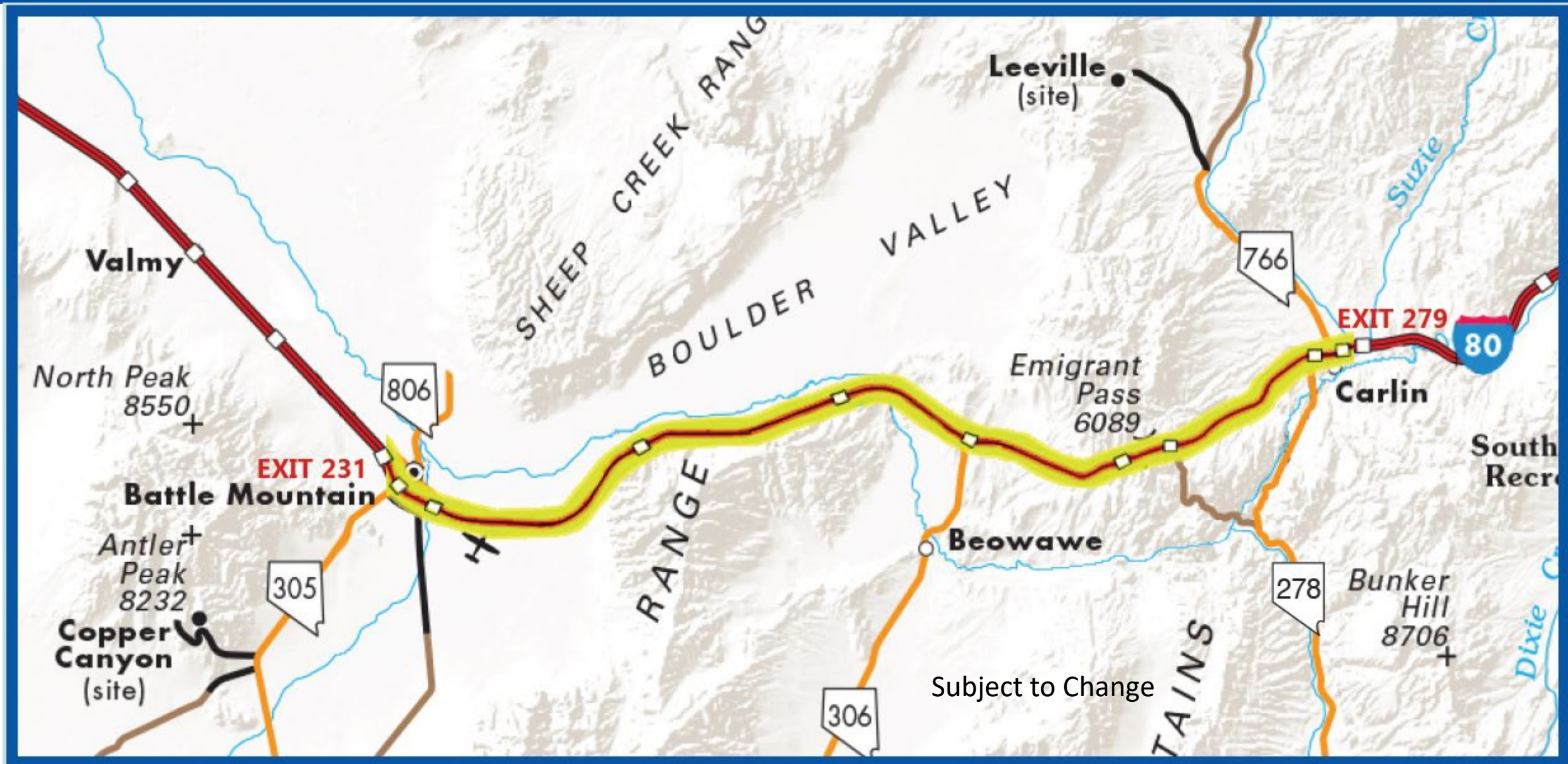
Information

Local Traffic Only

Complete Closure



FLYER FOR DISTRIBUTION (SUBJECT TO CHANGE)





QUESTIONS?

Robert Thran, Assistant Resident
rthran@dot.nv.gov | (775) 777-2813

**Elko City Council
Agenda Action Sheet**

1. Title: Presentation by Duncan Golf Management on the 2021 Ruby View Golf Course Year-In-Review, and matters related thereto. INFORMATION ONLY – NON ACTION ITEM
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Presentation
4. Time Required: 20 Minutes
5. Background Information: Scott Wackowski from Duncan Golf Management will present the 2021 Ruby View Golf Course Year-In-Review. JB
6. Budget Information:

Appropriation Required: 0
Budget amount available: 0
Fund name: 0
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information: Slide Presentation
9. Recommended Motion: INFORMATION ONLY – NO ACTION REQUIRED
10. Prepared by: Jan Baum, Financial Services Director
11. Committee/Other Agency Review:
12. Council Action: N/A
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>



Ruby View Golf
ELKO, NEVADA

2021 RUBY VIEW GOLF COURSE

YEAR-IN-REVIEW



2021 Ruby View Year-in-Review

Let's start at the beginning.....

RFP, Interview, Contract

OK....OK.. Let's get to work and open already!!!!

2021 RUBY VIEW UPDATE

CLUBHOUSE TRANSITION- Clean Slate!

We have been in the golf business for awhile(40+years) and have leased, purchased and managed golf courses our entire careers but this transitions was like no other!

The previous lease holder left in October. We didn't start until Feb 1st

Big Gap!

We are starting from scratch....WE GOT THIS!

2021 RUBY VIEW UPDATE

CLUBHOUSE TRANSITION- Clean Slate!

- There is starting with a clean slate and then there is starting with a crystal-clear clean slate!
 - No previous tournament contracts
 - No email customer data base
 - No range balls
 - No telephones
 - No flatware, glassware or silver ware
 - Little to No fixtures or furniture in golf shop for merchandise
 - No point of sale

NO BIGGIE, WE GOT THIS!!!!!!

2021 RUBY VIEW UPDATE

GOLF COURSE OPERATIONS TRANSITION

- City was phenomenal on getting started and collective effort getting utilities and all centralized services up to speed
 - Staffing
 - Our first goal was to hire our lead for the Golf Department and the apparent candidate was also a former employee of the club
 - Dayton Scott, Director of Golf, has been a welcomed member of the DGM team and our lead at Ruby View
 - Hourly staffing will be a continual challenge
 - Second goal was to secure F&B staff
 - EZ Point of Sale was fairly smooth with normal hiccups especially considering the accelerated timeline we were on
 - EZ Links had a 6-month lead time, due to our relationship we jumped to top of list
 - POS installed and ready to go by March 1!!! Felt like a miracle!!!
 - Range Balls and Merchandise were an issue
 - Range balls had 6 month wait but were able to get them by late April
 - Merchandise was slow coming in all year but made it work



2021 RUBY VIEW UPDATE

FOOD & BEVERAGE OPERATIONS TRANSITION

- We had tables and chairs but that was about it.....
 - F&B team reached out to vendors and able to stock grill with necessary FF&E within a couple weeks of start of the contract
 - Health Permitting
 - The hardest issue with transition and had very difficult time getting scheduled- thru continued persistence of DGM and City we were able to overcome this hurdle and got grill opened by March 19
 - Staffing
 - This was among one of our top priorities was securing the lead Bartender - We feel like we hit the jackpot with Erika Jensen



Accounting and Administration

- Initial data transition took quite a bit of work
 - City was able to provide reporting of what pass sales, cart storage, trail fees, etc. had already been paid for before we took over management
 - All data was transferred into new POS to ensure everything matched correctly
 - Communication has been good on keeping payments made to the city for pass sales and cart storage clean
 - Have kept a clean database of new pass sales and future years should be much smoother with already having many pass holders and cart storage in the system
- Monthly financial reporting is in place
 - Over the first few months City Staff and our accounting team worked seamlessly!



Golf Now / EZLinks relationship

- Software and Hardware
 - Our relationship provides a variety of services that help us operate efficiently
 - Website development and support
 - Tee sheet and online booking through GolfNow.com and TeeOff.com
 - Season Pass Holder / Cart Storage management through EZSuite
 - Point of Sale software and support
- Premier Marketing Platform
 - Discussed in Marketing section
- FULLY INSTALLED AND READY TO GO BY MARCH 1ST!



COVID-19 RESPONSE

Prior to opening installed Covid Policy and Procedures

- In collaboration with the Nevada Golf Course Owners Association, our industry developed guidelines and procedures acceptable to state guidelines that we implemented across all DGM courses- it was now Ruby View's turn
- It was important to City Staff, DGM and our guests that we set up policy and procedure to stay compliant and current with state guidelines



Duncan Golf Management Update

Duncan Golf Management is constantly monitoring the changing developments of the Coronavirus outbreak. We are paying close attention to what the Centers for Disease Control, World Health Organization and local health administrators are relaying to the public for everyone's safety.

Our courses will be opening weather permitting, with strict guidelines provided by the Governor, and to provide a quality outdoor experience to those that are looking to play at our courses: Lakeridge, Wolf Run, Wildcreek, Toiyabe, Eagle Valley and Dayton Valley.

We have taken actions to make everyone feel safe and healthy during their time at a Duncan Golf Management property. We are creating a level of safety through each human contact point of our service.

In anticipation of upcoming visits to our DGM properties, please utilize online booking engines and phone reservations to minimize the time required in the Golf Shop.

Below are steps to increase the health, safety and smooth process for your experience:

• ***During Check in at the Golf Shop*** – Our goal is to make the check in process as quick as possible for everyone involved. To encourage shorter personal interaction time at the check in counter we ask that customers arriving in groups of 2 or more send one person in to pay for the group. For the safety of everyone involved we would encourage credit card transactions verse cash transactions. We'll commit to sanitize and disinfect the check in area on a regular basis throughout the day.

2021 RUBY VIEW UPDATE

Reopening list of covid-19 operating procedures

Actions Specific to Golf/Club Operations

- After each use we will clean & sanitize golf carts high touch areas (i.e. steering wheels, cup holders, seats) before going back out for use. Consider having sanitizer wipes available for golfers in the golf cars.
- All cart attendants will wear rubber gloves to attend to guests.
- Space golf cars in staging area (i.e. further apart to accommodate appropriate social distance of six feet or more). Allow one person to ride per cart if requested.
- Golf bag must always remain in the golfer's possession. After play, no staff member should handle bag. Recommend keeping in car or at home.
- Bag storage currently will not be available. We will retrieve a bag for the day, but it is the Members responsibility to take it with them after they play or practice. It will not be returned to the bag room. Also please keep the bag storage room locked so we can have the conversation with the member.
- All bathroom's door handles will be clean & sanitized each hour. Hand sanitizers available in every bathroom.
- Walking will be encouraged.

- Restaurants (where available) should REMOVE tables to allow appropriate social distancing.
- Offer one cart per person.
- Bunker rakes and flagsticks will be removed from the golf course. We recommend automatic two putt on greens during the round.
- Every hour we will clean & sanitize of on course restroom facilities.
- Clean & sanitize the bar gun each hour.
- All entry and exit door handles will be cleaned & sanitized each hour. This will include all restroom countertops as well as faucets and restroom stall doors and handles.
- All drinks will be of the pre-packaged variety
- Member & Guests will mix their own drinks, staff will provide ice.
- All food orders will be presented in to go boxes with disposable utensils. This includes individual packages for condiments.

General Actions to Prevent the Spread of Covid-19

- Wash your hands, wash your hands, wash your hands! Don't touch your face.

- Install hand sanitizer stations throughout the facility with member/guest activity (i.e. clubhouse, admin offices and locker rooms).
- Institute more frequent and thorough cleaning procedures for high touch areas (i.e. doorknobs, light switches, tables, chairs, etc.).
- Educate members/guests and staff as to the protocol of social distance, hand washing and other best practice recommendations put forth by the CDC.
- Encourage facility members/guests and staff to recognize proper social distance of six feet or more from others to limit physical contact such as handshakes.
- Encourage members/guests and staff members who do not feel well to stay home.
- Staff members should wash your hands and sanitize as frequently as you can

2021 Ruby View update

WE ARE NOW READY TO OPEN!!!!

- Driving Range opened 3/3
- Golf Course opened 3/6
- And 4 days later we are closed with snow, northern Nevada baby!!! Opened back up two days later.
- First F&B sales recorded 3/19
- We made it, fully opened and operational in under 50 days.
- Let's Go.....





2021 Ruby View update

- Let's take this one month at a time
- We had our challenges
- Overall was great year and Ruby View performed on target!!

2021 RUBY VIEW UPDATE

February

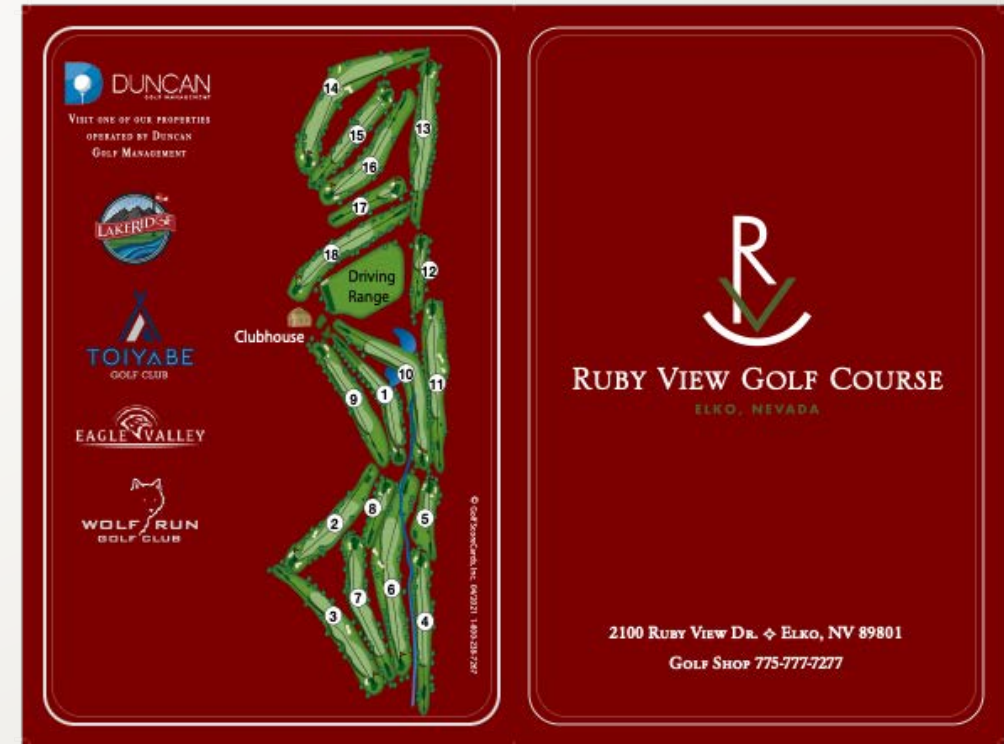
- Contract started February 1st and there was no time to waste- we got right to work!
- Operational Transition Month
- Transfer utilities
- Install POS
- Hired key positions and began hiring seasonal hourly associates
- Begin to acquire necessary FF&E (Furniture, Fixtures & Equipment) to facilitate the business



2021 RUBY VIEW UPDATE

March

- Started with golf opening Saturday 3/6 and food and beverage opened Friday 3/19
- March was quite typical of our lovely Northern Nevada
 - Opened course 3/6, closed due to snow 3/11, Beautiful weekend 3/27&28 and hosted nearly 250 golfers!
 - Monday 3/29 high of 43 and windy- hosted 12 golfers.....Northern Nevada
 - All in all, good things happening, merchandise starting to come in and grill fully open with encouraging business levels of what's to come



2021 RUBY VIEW UPDATE

April

- Masters back in April - Things are getting back to normal!!!
- Very encouraging start of the month with over 130 golfers each day for Masters weekend
- Wednesday 4/14- CLOSED FOR SNOW, nothing new and plug on
- Weekends have been busy and when the weather is cooperating, we are busy!
- Finished the month we nearly 2,500 rounds and we are rolling



2021 RUBY VIEW UPDATE

May

- May started off fast and furious averaging over 110 rounds a day for the first 3 weeks and then we got some much-needed rain- NO complaints, we needed it
- Finished month with over 3,000 rounds, great start to the season!!
 - Averaging \$1,300 a day in green fees
 - Driving Range staying busy with a daily average of \$233
 - Food and Beverage sales establishing positive trend with daily average sales close to \$900
 - This is a very optimistic start!!!



Golfing Ladies Clinic

TUESDAYS
BEGINNING MAY 25
3:30PM - 4:30PM

\$20 PER PERSON
*INCLUDES A DRINK
AFTER THE CLINIC

INSTRUCTION BY
DAYTON SCOTT


Ruby View Golf
SIKO, NEVADA

2021 RUBY VIEW UPDATE

June- HOLD YOUR HAT, THIS JUST GOT TURNED UP A KNOTCH!!!!

- May trends flowing right into June with very solid average daily revenues
- Second week of June....Miners Expo..... THIS. WAS. AWESOME!
 - HUGE SUCCESS FOR THE CLUB AND CLIENT VERY HAPPY!
 - We didn't host on driving range due to high winds- pulled it off on patio and mad scramble to host more than 500 guests!
 - *Operationally challenging but so rewarding to exceed expectations- staff was exhausted at end of week*
 - DGM brought in 8-10 staff to facilitate event
- June was by far our busiest month averaging over 130 golfers a day and nearly \$7,300 average daily revenue!!!



2021 RUBY VIEW UPDATE

July

- Ruby View is busy, tee times are starting at 6:30AM in comparison to 9AM the previous season and people seem elated with the additional access to the golf course
 - Average daily greens fees over \$1,800
 - Driving Range staying busy with over \$240 daily average
 - The Grill is humming along with a daily average of over \$1,000!
 - Ended the month hosting over 3,700 rounds of golf!



2021 RUBY VIEW UPDATE

August

- Days are getting shorter but daily trends are continuing and solid business average business levels
 - Hosted nearly 3,400 rounds
 - Average daily green fees still above \$1,700
 - Driving range still averaging well over \$200 a day
 - The Grill still over \$1,000 a day
 - Things are good and progressing nicely!



**TWO-MAN BEST BALL
GOLF TOURNAMENT**
\$10,000 PURSE BASED UPON A FULL FIELD
AUGUST 7TH & 8TH, 2021
8 AM SHOTGUN START

OPTIONAL \$50 BUY-IN GAME
FRIDAY, AUGUST 6TH | 9 AM - 2 PM

CALCUTTA SATURDAY, AUGUST 7TH
6 PM AT STOCKMEN'S

REGISTRATION
FRIDAY, AUGUST 6TH, 5-7PM
AT RUBY VIEW GOLF COURSE

ENTRY FEE \$140 PER PERSON, \$300 PER TEAM
GREEN FEES AND CART ARE NOT INCLUDED



SPECIAL ROOM RATES
at RAMADA
at STOCKMEN'S
Courtyard \$59
Tower \$69
775.738.5141
Ask for the Two-Man
Best-Ball Rate

**SIGN-UP STARTS SOON!
LIMITED TO FIRST**
60
TEAMS!

**OPTIONAL
CLOSEST-TO
THE-PIN POT
AND SKINS GAME
EACH DAY**

2021 RUBY VIEW UPDATE

September



- Fall is in the air and hours of operations are beginning to become noticeable shorter due to daylight
- Revenues getting “shorter” too
 - Hosted just over 2,700 rounds
 - Average daily green fees dropped to just over \$1,200(\$500 drop to that of a month ago!)
 - Driving range drops to just over \$150 daily average
 - The Grill drops under \$1,000 a day for the first time in 3 months
 - All key indicators that the season is winding down

2021 RUBY VIEW UPDATE

October

- The end of season is near...
 - Hosted just over 1,500 rounds
 - Average daily green fees dropped in half of that of September and just over \$600 daily
 - Driving range drops under \$100 daily average for the first time since we opened in March
 - The Grill drops under \$600 a day for the first time since April
 - Been a good year....we don't want it to end....so we extended it after numerous customer requests!
- Met with staff in September to discuss extending the season knowing we are \$34K ahead of NOI budget
 - Many requests were coming to leave the Grill open year-round, so we listened, and we granted the wishes of the customer
 - We developed a plan to have the golf shop, driving range and Grill open 5 days a week thru the month of November and we would closely watch revenue numbers to see if we would continue past November
 - We were also motivated to stay open to generate some holiday party business



2021 RUBY VIEW UPDATE

October Continued....

- Golf Course closed 10/31 but before that happened, we hosted our first Member appreciation party on 10/30
 - Party was not budgeted but we felt strongly to show our love to those who support the club all year
 - Had close to 60 members participating
 - We hosted drinks and passed appetizers
 - This event was well received, and we appreciated all the positive comments from the members.
 - We plan to have this event annually!



2021 RUBY VIEW UPDATE

November

- At the creation of the budget, we forecasted being closed 10/31 so we had no budget created for November
- We limited our hours of operations to Thursday thru Monday to allow for a football crowd in the grill
 - Started off good but as soon as weather got cold, so did the business levels
 - Finished November generating just under \$4K in the Grill
- Driving Range and Golf Shop also had limited hours 5 days a week 10am-4pm for the month generating just under \$1,500 in gross revenue for the month
- November had gross sales in excess of \$5K for the property but did not support the continued opening and staffing of the Grill
 - We closed the grill after Thanksgiving except for private party bookings



2021 RUBY VIEW UPDATE

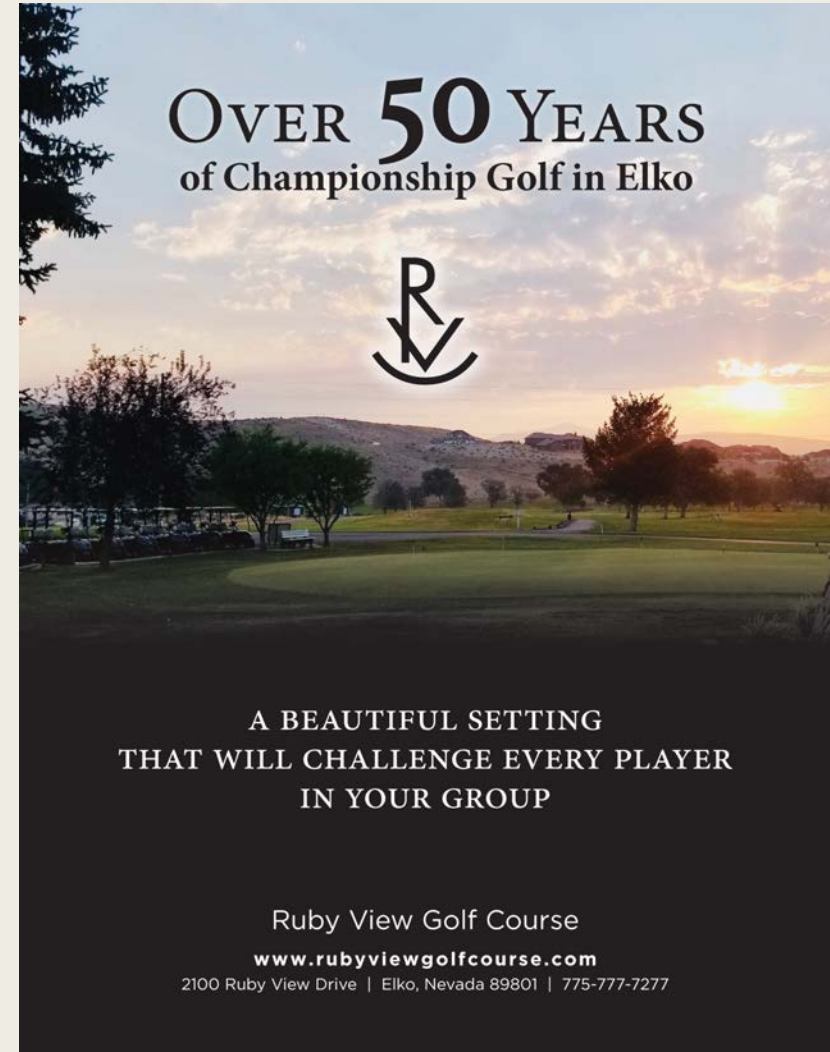


December

- Weather hit early and great moisture for the golf course
- We continue to have 5-day golf shop operations facilitating sales calls
- Hosted only one holiday party and facility generated just over \$3,000 in gross revenue
- While November and December only generated just over \$8,500 if all goes the same next year, we are going to recommend staying open again
 - It was a good thing!
 - Kept staff working and guests at the club longer in the year than ever before
 - We will continue to look for opportunities to extend the season each and every year!

2021 RUBY VIEW UPDATE

SALES AND MARKETING



OVER 50 YEARS
of Championship Golf in Elko



A BEAUTIFUL SETTING
THAT WILL CHALLENGE EVERY PLAYER
IN YOUR GROUP

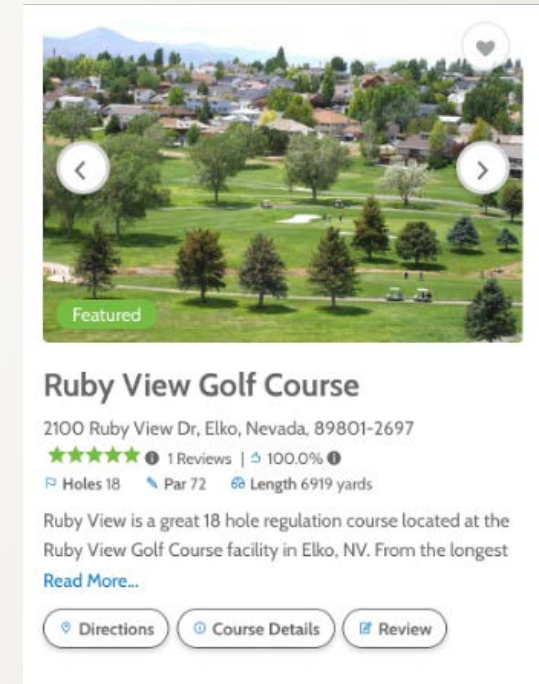
Ruby View Golf Course

www.rubyviewgolfcourse.com

2100 Ruby View Drive | Elko, Nevada 89801 | 775-777-7277

MARKETING & GOLF PROMOTIONS REVIEW

- NEW Ruby View Website
- Facebook Page created
- Reno Aces cross promotion
- Scorpions Banner in Reno
- Koozie Promotion at all DGM properties
- Channel 4 and Fox 11 media campaign
- Continue Elko Radio ad messaging
- Established database for email marketing
- GolfingNV magazine advertising
- Cross Promotion with existing DGM Database
- GolfNow Marketing Platform
- Email marketing to Salt Lake City / Boise market
- Featured listing on GolfNow.com
- Database capture of all online bookings



Marketing & Golf Promotions Review

- § New website launched on March 1
- § We anticipate continued growth in website visits throughout the golf season
- § This will provide a baseline for measuring interest in Ruby View year over year
- § Thursdays and Fridays are the most popular days for website visits

BOOK A TEE TIME											
<div>  HOME ABOUT COVID 19 POLICY GOLF EVENTS THE GRILL SEASON PASSES CONTACT US </div>											
											
Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021
Month	Unique visitors	Number of visits	Pages	Hits	Bandwidth						
Jan 2021	0	0	0	0	0						
Feb 2021	0	0	0	0	0						
Mar 2021	597	894	3,040	27,945	589.22 MB						
Apr 2021	912	1,321	4,093	42,321	903.63 MB						
May 2021	453	621	1,942	18,416	386.22 MB						
Jun 2021	193	274	925	7,713	166.36 MB						
Jul 2021	377	513	1,600	13,412	288.05 MB						
Aug 2021	533	772	2,234	20,684	447.63 MB						
Sep 2021	535	795	2,211	17,608	383.82 MB						
Oct 2021	458	714	1,783	14,141	325.31 MB						

2021 Ruby View update

LET'S DIVE INTO THE NUMBERS.....

But before I do, I want to remind my lovely audience that when we first presented our forecast there were some doubters.....

Just sayin! Ha! Let's get to the details!!



2021 RUBY VIEW UPDATE

GOLF COURSE membership sales

- Overall pass sales were positive (2020 numbers supported by data in RFP)
 - Membership Fees in 2020 were \$199,723 and for 2021 were at \$210,800
 - 218 Single Passes
 - 74 Senior Passes
 - 60 Junior Passes
 - 3 Active Military Passes
 - 2 Young Adult
 - Cart Shed Storage Rental in 2020 was \$35,473 and for 2021 were at \$37,948

2021 Ruby View update

- Ruby View had highest green fee revenue in 2021 than the previous 5 years beating last year by nearly \$150K!!!!
- Ruby View also breached a 5 year high in 2021 in Tournament revenue and crushed 2020 by over \$55K!



2021 Ruby View Update



- In the combined revenue streams that the city measured in the RFP including Green fees, Cart rentals, passes, cart sheds, path usage and tournaments.....
- Ruby view in 2021 accomplished a 5-year high by over \$50k in gross revenue and nearly \$300K more than last year!!!!

WHAT A YEAR!!!!

Total Revenue by Year			
Revenue	2019	2020	2021
Green Fees	139,268	78,201	235,397
Tournament Fees	38,267	1,154	57,540
Cart Rental Fees	88,328	36,557	99,696
Cart Storage Fees	37,649	35,474	37,949
Trail Fees	42,873	41,445	42,790
Membership Fees	220,429	199,723	210,800
Total	\$ 566,813	\$ 392,554	\$ 684,171

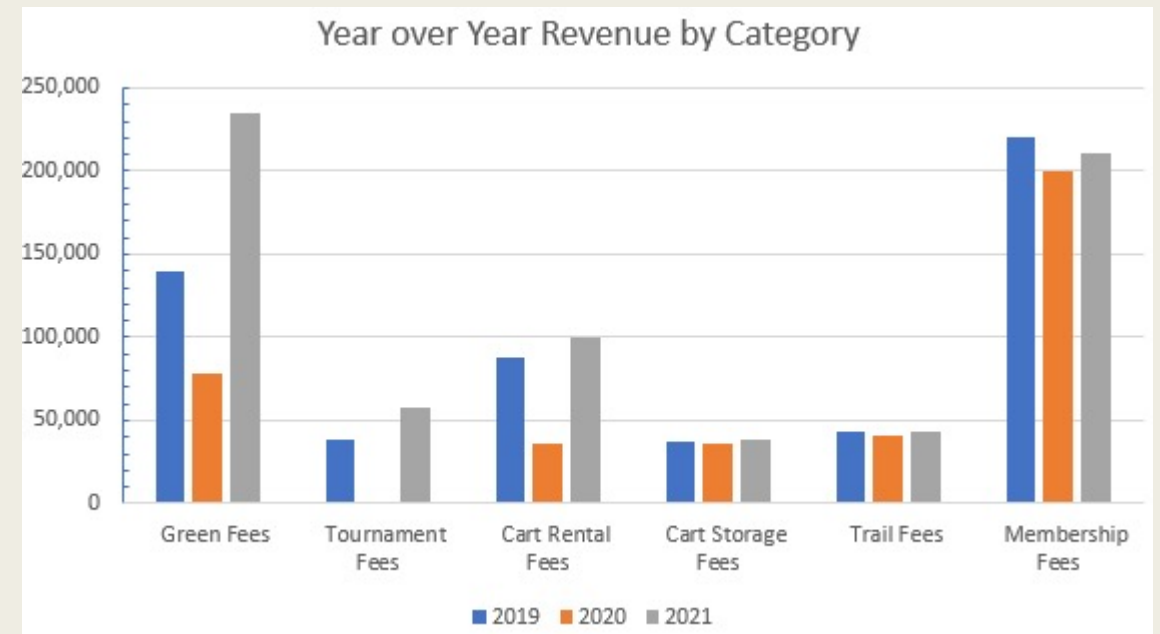
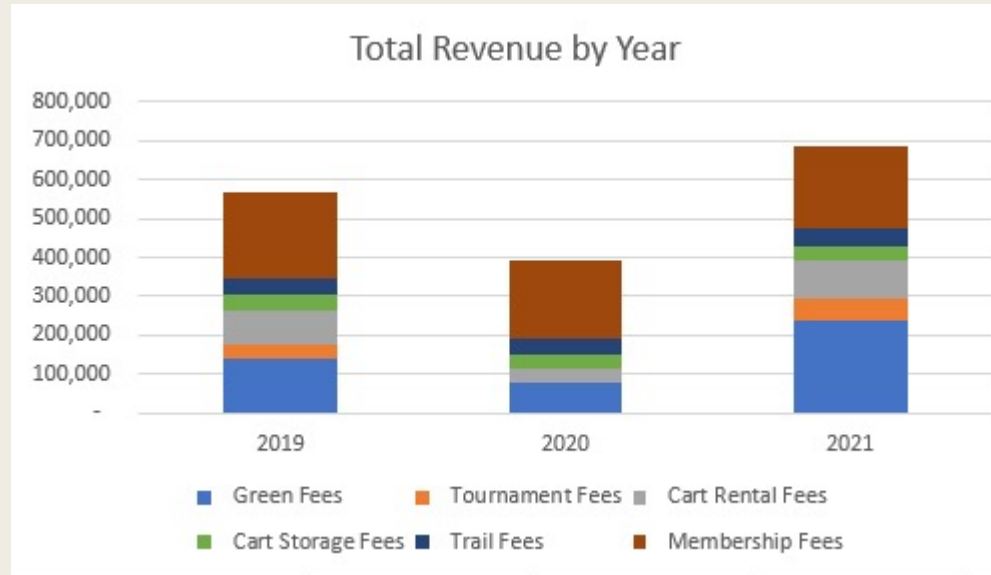
1 year Growth
201.02%
4884.91%
172.71%
6.98%
3.25%
5.55%
74.29%

2021 Ruby View update

- New to the city and in our agreement for 2021 was the overall profit and loss responsibility
- Previous lease holder retained revenue from driving range and the profits from F&B and Merchandise
- In 2021 the city of Elko generated more income from Ruby that is had in the previous 5 years
 - Driving range and Profits from merchandise and F&B exceeded an additional \$200K in revenue never collected by the city before this year!!!
 - So not only was it a good year in our key comparable line items, but this was also the bonus that made our agreement different than how it had been done at Ruby View in the past!!!!



2021 Ruby View Update



Conclusion

We stand before you today proud of our
work and honored for your trust in
leading Ruby View into its finest years!

**Elko City Council
Agenda Action Sheet**

1. Title: Review, consideration, and possible approval to reclassify William Brad Burnham, Facilities Maintenance Technician, to Electrician, and matters related thereto. FOR POSSIBLE ACTION.
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Personnel
4. Time Required: 10 minutes
5. Background Information: William Brad Burnham, Facilities Maintenance Technician in the Facilities Department, has worked at the City of Elko since April 2020. Staff requests that Mr. Burnham be reclassified to Electrician (Grade 13 of OE3 Hourly Wage Schedule) which more accurately reflects the duties he currently performs. Over time, Mr. Burnham's responsibilities have expanded to include the job duties of Electrician.
6. Budget Information:

Appropriation Required: \$1,500
Budget amount available: \$1,500
Fund name: General Fund - Facilities Dept
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information: Electrician position description
9. Recommended Motion: Approval of the position reclassification as presented.
10. Prepared by: Susie Shurtz, Human Resources Manager
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName >	<#DistributionEmail >	<#DistributionFax >	<#DistributionMailing >

City of Elko, Nevada – Employment Position Description

Department: **Facility Maintenance**
Title: **Electrician**
 FLSA Non-Exempt Position

DEFINITION

Reporting to the Facility Maintenance Superintendent; performs skilled work in the repair and maintenance of City owned buildings and facilities, which require electrical work for operation and general upkeep. Incumbents in this class handle electrical wiring, circuits, breakers, fuses, switches, and relays; performs maintenance and repair of traffic signals and street lights, pumps, motor control systems, and other installations. Troubleshoots and repairs electro-mechanical and solid state controllers, variable frequency drives, ramp starters, and programmable logic controllers. In any assignment the employee must perform work safely and efficiently, occasionally under adverse weather or otherwise undesirable conditions.

SUPERVISION EXERCISED

May supervise lower level classed employees within the department.

SUPERVISION RECEIVED

Assignments are received from the Facility Maintenance Superintendent who inspects work in progress and upon completion; employees are expected, however, to proceed to assigned tasks without constant supervision.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

Incumbents in this class work as a team member on assigned projects or independently as needed;

Incumbents operate all types of equipment associated with electrical installation and maintenance;

Makes scheduled and emergency repairs to City of Elko traffic signals and controllers;

Performs maintenance on all electrical components in all City owned facilities;

Installs wiring and outlets to provide electrical service in remodeling projects;

Installs, monitors, and maintains control panels, variable frequency drives, and circuitry at City pump stations, wells, and water reclamation facilities;

Works with the City maintenance carpenter and other required craftsmen and professionals in completing electrical work in multi-tasking maintenance, remodeling, or new construction projects.

OTHER JOB RELATED DUTIES

Performs related work as required by the Facilities Maintenance Supervisor, or his superiors.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

Knowledge of the methods, techniques, tools, and equipment of electrical installation;

Knowledge of the occupational hazards and safety precautions required in the safe and efficient performance of assigned duties;

Mechanical aptitude and knowledge of electrical components used in City facilities.

Knowledge of high pressure sodium and metal halide lighting;

Knowledge and ability to correctly bend and thread various types of conduit;

Possess a working knowledge of National Electrical and Local Building Codes;

Considerable knowledge of the principals of electrical theory as applied to electrical circuits and wiring systems, and have the ability to apply this knowledge to work situations;

Have an adequate working knowledge of current safety practices, procedures, and regulations to perform the job safely.

Skill to:

Skill in adjustment and minor maintenance;

Skill in troubleshooting and repair of electro-mechanical and solid state controls, variable frequency drives, ramp starters, and programmable logic controllers

Ability to:

Ability to understand and carry out written instructions;

Possess the physical strength and agility to perform the job duties assigned.

Ability to work out of doors, frequently under adverse working conditions.

Experience and Training Guidelines:

Experience:

Three (3) years experience in electrical installations, maintenance and remodeling to include a minimum of 2,000 hours of Commercial Electrical experience;

Experience in using man lifts and bucket trucks;

Experience in the operation and maintenance of equipment common to traffic light installation and maintenance;

Experience in troubleshooting and repair of electro-mechanical and solid state controls, variable frequency drives, ramp starters, and programmable logic controllers.

Education and Training:

High school graduation or equivalent;

Participation in a journeyman electrician apprenticeship program

Licenses or Certificates:

Must possess a valid State of Nevada driver's license;

Additional consideration may be given to those who possess and maintain a valid Journeyman Electricians License or Certificate from any state that recognizes such license or certificate.

A Master Electrician License and commercial driver's license are desirable.

Special Requirements:

Essential duties require the following physical skills and work environment.

Ability to work out of doors, frequently under adverse working conditions;

Possess the physical strength and agility to perform the job duties assigned.

City of Elko, Nevada – Employment Position Description

Department: Facility Maintenance
Title: Electrician
FLSA Non-Exempt Position

DEFINITION

Reporting to the Facility Maintenance Superintendent; performs skilled work in the repair and maintenance of City owned buildings and facilities, which require electrical work for operation and general upkeep. Incumbents in this class handle electrical wiring, circuits, breakers, fuses, switches, and relays; performs maintenance and repair of traffic signals and street lights, pumps, motor control systems, and other installations. Troubleshoots and repairs electro-mechanical and solid state controllers, variable frequency drives, ramp starters, and programmable logic controllers. In any assignment the employee must perform work safely and efficiently, occasionally under adverse weather or otherwise undesirable conditions.

SUPERVISION EXERCISED

May supervise lower level classed employees within the department.

SUPERVISION RECEIVED

Assignments are received from the Facility Maintenance Superintendent who inspects work in progress and upon completion; employees are expected, however, to proceed to assigned tasks without constant supervision.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

Incumbents in this class work as a team member on assigned projects or independently as needed;

Incumbents operate all types of equipment associated with electrical installation and maintenance;

Makes scheduled and emergency repairs to City of Elko traffic signals and controllers;

Performs maintenance on all electrical components in all City owned facilities;

Installs wiring and outlets to provide electrical service in remodeling projects;

Installs, monitors, and maintains control panels, variable frequency drives, and circuitry at City pump stations, wells, and water reclamation facilities;

Works with the City maintenance carpenter and other required craftsmen and professionals in completing electrical work in multi-tasking maintenance, remodeling, or new construction projects.

OTHER JOB RELATED DUTIES

Performs related work as required by the Facilities Maintenance Supervisor, or his superiors.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

Knowledge of the methods, techniques, tools, and equipment of electrical installation;

Knowledge of the occupational hazards and safety precautions required in the safe and efficient performance of assigned duties;

Mechanical aptitude and knowledge of electrical components used in City facilities.

Knowledge of high pressure sodium and metal halide lighting;

Knowledge and ability to correctly bend and thread various types of conduit;

Possess a working knowledge of National Electrical and Local Building Codes;

Considerable knowledge of the principals of electrical theory as applied to electrical circuits and wiring systems, and have the ability to apply this knowledge to work situations;

Have an adequate working knowledge of current safety practices, procedures, and regulations to perform the job safely.

Skill to:

Skill in adjustment and minor maintenance;

Skill in troubleshooting and repair of electro-mechanical and solid state controls, variable frequency drives, ramp starters, and programmable logic controllers

Ability to:

Ability to understand and carry out written instructions;

Possess the physical strength and agility to perform the job duties assigned.

Ability to work out of doors, frequently under adverse working conditions.

Experience and Training Guidelines:

Experience:

Three (3) years experience in electrical installations, maintenance and remodeling to include a minimum of 2,000 hours of Commercial Electrical experience;

Experience in using man lifts and bucket trucks;

Experience in the operation and maintenance of equipment common to traffic light installation and maintenance;

Experience in troubleshooting and repair of electro-mechanical and solid state controls, variable frequency drives, ramp starters, and programmable logic controllers.

Education and Training:

High school graduation or equivalent;

Participation in a journeyman electrician apprenticeship program

Licenses or Certificates:

Must possess a valid State of Nevada driver's license;

Additional consideration may be given to those who possess and maintain a valid Journeyman Electricians License or Certificate from any state that recognizes such license or certificate.

A Master Electrician License and commercial driver's license are desirable.

Special Requirements:

Essential duties require the following physical skills and work environment.

Ability to work out of doors, frequently under adverse working conditions;

Possess the physical strength and agility to perform the job duties assigned.

**Elko City Council
Agenda Action Sheet**

1. Title: Title: Review, consideration, and possible action to award a bid for the WRF West Primary Clarifier Recoating & Repairs Project 2021, and matters related thereto. FOR POSSIBLE ACTION
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Appropriation
4. Time Required: 3 Minutes
5. Background Information: Council directed Staff to solicit bids for the WRF West Primary Clarifier Recoating & Repairs Project 2021 on September 14, 2021. Bids were received on February 14, 2022 and opened at 3:00 pm. We received two compliant bids with MMI being low bid in the amount of \$140,100.00. DJ
6. Budget Information:

Appropriation Required: \$140,100.00
Budget amount available: \$190,000.00
Fund name: Sewer/WRF
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information: Bid Tally Sheet
9. Recommended Motion: Move to award a bid for the WRF West Primary Clarifier Recoating & Repairs Project 2021, in the amount of \$140,100.00 to MMI.
10. Prepared by: Dale Johnson, Utilities Director
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName >	<#DistributionEmail >	<#DistributionFax >	<#DistributionMailing >

**CITY OF ELKO
BID TABULATION
FOR
PROJECT NAME: 2021-2022 WRF Primary Clarifier Project
2/14/2022 @ 3:00 PM**

Name	MMI
Address	3240 S. 37th Ave.
City State	Phoenix, AZ
Phone No.	602-272-6000

Name	RDC / Resource Deve.
Address	1050 Linda Way
City State	Sparks, NV
Phone No.	775-356-8004

No.	Bid Item Description	Quantity	Unit	Unit Price	Total Amount	Unit Price	Total Amount
1	Mobilization & Demobilization Labor, Equipment, and Materials to and from the Project Site @: _____ Per Lump Sum Amount.	1	LS	\$ 15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
2	The Contractor shall Clean all Clarifier Surfaces to be coated prior to sand blasting the surfaces using high pressure water jetting equipment, or similar methods @: _____ Per Lump Sum Amount.	1	LS	\$ 5,000.00	\$5,000.00	\$9,600.00	\$9,600.00
3	Provide and Perform Abrasive Sand Blast Cleaning meeting SSPC-SP10/NACE 2 "Near White Blast Cleaning" of all Clarifier Submerged Metal Surfaces @: _____ Per Square Foot Area.	2000	SF	\$ 25.00	\$50,000.00	\$45.00	\$90,000.00
4	Provide and Perform Abrasive Sand Blast Cleaning meeting SSPC-SP6/NACE 3 "Commercial Blast Cleaning" of the Metal Bridge Surfaces located above the High Water Level @: _____ per Square Foot of Surface Area.	500	SF	\$ 25.00	\$12,500.00	\$35.00	\$17,500.00
5	Provide Materials, Labor & Equipment to coat/paint all metal surfaces of the West Primary Clarifier, as specified, @: _____ Per Square Foot of surface Area.	2500	SF	\$ 21.24	\$53,100.00	\$33.00	\$82,500.00
6	Third Party Paint/Coating mil thickness Tests & Test Report, as specified in Section E. on Page 79 in the Project Technical Specifications @ _____ Per Lump Sum Amount.	1	LS	\$ 2,500.00	\$2,500.00	\$4,000.00	\$4,000.00
7	Project Cleanup – Provide all Materials, Labor and Equipment required to clean up the Jobsite after completion of the work – see @: _____ Per Lump Sum Amount.	1	LS	\$ 2,000.00	\$2,000.00	\$5,500.00	\$5,500.00
TOTALS					<u>\$140,100.00</u>		<u>\$224,100.00</u>

GOOD COMPLIANT BID

GOOD COMPLIANT BID

**Elko City Council
Agenda Action Sheet**

1. Title: Review, consideration, and possible award of a contract for Federal Aviation Administration Grant # AIP 3-32-0005-059-2022 Acquire ARFF Vehicle (Class 4 - 1,500 Gallon) and Acquire ARFF Ancillary Equipment to Jviation, Inc., and matters related thereto. FOR POSSIBLE ACTION
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Appropriation
4. Time Required: 5 Minutes
5. Background Information: On October 22nd, 2021, City Council authorized Staff to solicit statement of qualifications to acquire ARFF Truck and Ancillary Equipment. The Request for Qualifications was issued on December 16th 2021. On January 20, 2022 bid proposals were opened. Two (2) proposals were received. Two Engineers and Jviation, Inc., submitted proposals for review. After review of the proposals Staff recommends awarding a contract to Jviation, Inc. for the purpose of acquiring ARFF Equipment for the Elko Regional Airport. After successful contract negotiations, Staff will bring the contract back to council for final approval. As a reminder, FAA Grant Award Allocations are funded based on bids. JF
6. Budget Information:

Appropriation Required: 1,000,000.00 Federal
Budget amount available: 62,500.00 Local Match
Fund name: Airport Enterprise
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information: RFQ, Scoring Sheet
9. Recommended Motion: Move to approve Jviation, Inc. as the firm selected to provide services for Airport improvement program (AIP 59) Acquire ARFF Vehicle and Ancillary Equipment.
10. Prepared by: Jim Foster, Airport Director
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>

[illegible]



**City of Elko
Elko Regional Airport
975 Terminal Way
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ELKO REGIONAL AIRPORT

REQUEST FOR QUALIFICATIONS FOR Acquiring Airport Rescue Fire Fighting Vehicle and Ancillary Equipment.

**ISSUE DATE:
December 16, 2021**



**City of Elko
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I. INVITATION TO SUBMIT

The Elko Regional Airport (“EKO”) invites the submission of Qualifications from firms to provide professional aviation services in acquiring ARFF Vehicle and Ancillary Equipment. Request for Qualifications (RFQ) and documents are available from the City of Elko, Clerk’s Office, 1751 College Ave, Elko, Nevada 89801 or may be obtained through the City of Elko’s website.

Submissions must be received in the City Clerk’s office no later than 3:00 PM PST on January 20, 2022. Late submissions will not be accepted.

Firms must present evidence that they are fully competent and have the necessary facilities, experience and resources to fulfill the conditions of the agreement which will ensure a high standard of service is afforded EKO. Firms should have extensive knowledge and experience in equipment procurement, Federal Aviation Administration policy and design guidelines to be considered qualified. Consideration shall be given to such matters as integrity, record of past performance, technical resources and accessibility to other necessary resources. EKO reserves the right to reject any applicant which, in EKO’s opinion does not have adequate qualifications. EKO reserves the right to terminate selection proceedings at any time.

II. INFORMATION FOR RESPONDENTS

The Elko Regional Airport is located in Elko County, Nevada and is owned and operated by the City of Elko. EKO is a non-hub, commercial service airport on 700 acres with over 10,000 enplanements annually. The airport has one (1) commercial service Runway 6/24 and one (1) general aviation Runway 12/30. Currently EKO is served by SkyWest Airlines with two (2) flights daily to Salt Lake City, Utah.



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III. SCOPE OF WORK

These professional services are primarily for an AIP funded procurement of equipment (as defined in AC 150/5100-14E (current series). The project, and affiliated deliverables anticipated to be completed under this contract are:

The City of Elko desires the completion of the following products as follows:

Acquire One Airport Rescue Fire Fighting Vehicle (CLASS 4 1,500 GALLON) and ANCILARY EQUIUPMENT.

This project consists of the procurement, through the competitive bidding process, of one ARFF vehicle and associated ancillary equipment. The proposed vehicle will be Class 4, 4x4, with agent capacities of 1,500 usable gallons of water and 500 pounds of sodium-based dry chemical agent. The ARFF vehicle shall meet the guidelines established in AC 150/5220-10E, *Guide Specification for Aircraft Rescue and Fire Fighting (ARFF) Vehicles*, and the National Fire Protection Association Standard (NFPA) 414, 2012 edition, *Standard for Aircraft Rescue and Fire-Fighting Vehicle*

The Ancillary Equipment includes items not addressed by the standard ARFF vehicle specification. This equipment shall meet the guidelines established in AC 150/5210-14B, *Aircraft Rescue Fire Fighting, Equipment, Tools and Clothing*.

The ARFF Vehicle and Ancillary Equipment will be bid and awarded as separate schedules.

This project will result in the following deliverables:

- One ARFF Vehicle
- Ancillary Equipment

All work shall be performed in accordance with current FAA advisory circulars, guidance, and policy.



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IV. DISADVANTAGED BUSINESS ENTERPRISES

EKO has established a Disadvantaged Business Enterprise (“DBE”) program in accordance with regulations of the U.S. Department of Transportation (“DOT”), 49 CFR Part 26. It is the policy of EKO to ensure that DBEs, as defined in Part 26, have an equal opportunity to receive and participate in contract opportunities. It is also our policy:

1. To ensure non-discrimination in the award and administration of opportunities for professional contracts;
2. To create a level playing field on which DBEs can compete fairly for opportunities for professional contracts;
3. To ensure that only firms that fully meet Part 26’s eligibility standards are permitted to participate as DBEs at our airport;
4. To help remove barriers to the participation of DBEs in opportunities for professional contracts at our airport; and
5. To provide appropriate flexibility to our airport in establishing and providing opportunities for DBEs.

EKO will never exclude any person from participation in, deny any person the benefits of, or otherwise discriminate against anyone in connection with the award and performance of any contract on the basis of race, color, sex or national origin.

EKO, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.

The successful Respondent shall not discriminate on the basis of race, color, national origin, or sex in the performance of any contract entered into as a result of this RFQ. The successful Respondent shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of any contract entered into as a result of this RFQ.

If the Respondent is a certified Disadvantaged Business Enterprise (“DBE”), please provide evidence of certification with your submission.

EKO encourages all firms to subcontract portions of the work to DBE firms and to include DBE firms on their teams, even when they might otherwise perform the work with their own forces.



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V. FORMAT FOR SUBMISSIONS

Please format your response to this RFQ in the following order to facilitate comparisons between respondents:

1. Transmittal/Cover Letter. Please include the following information in your transmittal/cover letter:
 - a. History of the Firm and its experience;
 - b. Names of the principals in the firm;
 - c. Locations of offices where work will be performed;
 - d. List of personnel and summary of relevant experience.
2. Project Team. Provide the name, address and telephone number of one person who will serve as the project manager responsible for the timely provision of all services and to whom all communications will be directed. Provide two references of previous projects on which the individual identified as project manager has worked. For each project, provide the name, title and current telephone number of the reference. In addition, provide brief summaries of recent project experience of other project team members who would be responsible for fulfilling any requests by EKO. Brief resumes of the project team should be included. Please include a list of other clients the Project Team is currently providing services for.
3. Firm's Experience. Provide a detailed explanation of your firm's experience as it relates to the Scope of Work. Your explanation should include one example of a similar project with an airport that is approximately the same size as the Elko Regional Airport.
4. Key Issues. Describe what you believe would be the key issues your firm would have to address if it were retained as an Advisor to EKO.
5. References. Provide three references for your consulting team. The references should be for relevant projects and should include the name, title, address and phone number of the client and the capacity in which you served each client. Provide a full client list for the last three years.
6. Non-Discrimination. Provide a copy of your firm's non-discrimination policy.
7. Proposal Form. Please complete the proposal form attached hereto.
8. Insurance. Provide evidence of ability to obtain professional liability insurance. Acceptable evidence includes letters from the Respondent's insurance company (Best



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A Rating) dated no earlier than two weeks before submittal deadline date and signed by an officer of the insurer and security provider.

Provide evidence that Respondent has not had its insurance coverage (on current or past operations) cancelled during the last 10 years – and if it has –provide an explanation as to why, and provide the name/address and name of insurer's contact person (including phone number for the contact person).

VI.EVALUATION OF SUBMISSIONS

This RFQ will be awarded to the responsible firm who in EKO's sole judgment is deemed most qualified. The selection shall be based on a comparative analysis of the professional qualifications necessary for satisfactory performances of the services required and shall satisfy requirements for open and free competition. EKO shall appoint a selection committee to evaluate potential firms and shall ensure that the members of the selection committee are kept free of pressures, both internal and external, and that they have no conflicts of interest, real or apparent. The selection committee may conduct interviews and inquiries as desired and shall make a recommendation to the Elko City Council. The Elko City Council must approve the final selection.

Each submission received will be evaluated based on the information required as set forth in Section V above, pursuant to the following selection criteria and rating system.

Selection Criteria and Numerical Rating

Selection Criteria	Rating Points
I. Overall Proposal Quality and Completeness of Information provided	10
II. Capability to perform all or most aspects of the projects and recent experience in airport projects comparable to the proposed tasks	20
III. Project Team's professional qualifications and experience and availability; their reputation and professional integrity and competence; and their knowledge of FAA regulations, policies and procedures	20
IV. Current workload and demonstrated ability to meet schedules or deadlines	10



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V. Demonstrated understanding of EKO's project	10
VI. Location of offices	10
VII. Respondent's past history, if any, with EKO	10
VIII. References	10
IX. Affirmative Action & DBE Utilization	10
TOTAL POINTS	110

VII. INSTRUCTIONS TO RESPONDENTS

The deadline for submissions is 3:00 PM PST on January 20, 2022. Submissions must be received in the City Clerk's Office 1751 College Ave. Elko, Nevada 89801. Each submission must be in the form set forth in the RFQ, including all required Attachments. Late submissions will not be accepted.

EKO requires three (3) copies of the submission materials. The provided forms must be utilized. It is also highly encouraged for Respondents to be practical and economical in presenting the information requested.

VIII. MISCELLANEOUS PROVISIONS

It is the intent of this RFQ to describe the services being sought in sufficient detail to secure qualified Proposals. Proposals will be evaluated based upon qualifications and experience for the proposed projects, using a weighted scoring method. Proposals not conforming to the requested format or not in compliance with the specifications will not receive full scoring.

The Elko Regional Airport reserves the right to reject any and all proposals received and if all proposals are rejected, to re-advertise under the same or new specifications, or to make such award as in the judgment of EKO best meets its requirements. EKO reserves the right to waive any formalities, irregularities and/or technicalities which are not of a substantial nature and to accept the proposal which is in the best interest of the City of Elko, Elko Regional Airport. EKO reserves the right to determine what constitutes any and all formalities, irregularities or technicalities. EKO shall not be obligated to respond to any Proposal submitted or legally bound in any manner whatsoever by the submission of a Proposal.



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Before a contract will be awarded, EKO may conduct reference investigations as is necessary to evaluate and determine the performance record and ability of the top ranked Respondent(s) to perform the size and type of work to be contracted, and to determine the quality of the service being offered. By submitting a proposal, you authorize EKO to conduct reference investigations as needed.

Any and all Agreements arising out of this RFQ and negotiations that follow shall not be binding or valid against EKO, its officers, employees or agents unless executed by EKO and the Successful Respondent in accordance with applicable laws.

The submission of a Proposal shall be considered evidence that the Respondent has investigated all the conditions as described in the RFQ Documents and the Respondent is aware of the circumstances and conditions involved. The attention of the Respondent is specifically directed to, and the Respondent will be conclusively presumed to have read and become familiar with all the RFQ Documents. No claim for adjustment of the provisions of the Agreement shall be honored after submission on the ground that Respondents were not fully informed as to the conditions which exist.

The Respondent will be responsible for all costs (including site visits where needed) incurred in preparing or responding to this RFQ. All materials and documents submitted in response to the RFQ become the property of EKO and will not be returned.

No verbal interpretation made to any Respondent as to the meaning or consequence of any portion of the RFQ Documents shall be considered binding. Every request for clarification of the RFQ Documents shall be made in writing and submitted to City Clerk's Office by email to kwooldridge@elkocitynv.gov. All such requests must be received at least ten (10) days before the established time for receipt of Proposals. Any response by EKO to a request by a Respondent for clarification will be made in the form of an addendum to the RFQ Documents and will be sent to all parties to whom the RFQ Documents have been issued not later than five (5) calendar days prior to the deadline for receiving Proposals. All Addenda so issued shall become part of the RFQ Documents. EKO will not be responsible for any oral instructions, interpretations or explanations.



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Disqualification and Rejection of Proposal: Any of the following causes may be considered as sufficient for the disqualification of a Respondent and the rejection of the Proposal:

- Submission of more than one Proposal hereunder by an individual, firm, or corporation under the same or different names;
- Evidence of collusion among Respondents;
- A Respondent's default or arrearage under any previous existing agreement with EKO;
- Existence of any unresolved claims between the Respondent and EKO;
- EKO reserves the right to reject any and all Proposals for any reason or for no reason.

Withdrawal of Proposal: No Proposal may be withdrawn after it has been submitted to EKO unless the Respondent so requests by letter or email and such request is received by EKO prior to EKO's time set for receiving Proposals. No Proposal may be withdrawn after the scheduled due date for a period of one hundred and twenty days.

Respondent to whom a contract is awarded shall within thirty (30) days of the date of the receipt of the final Agreement negotiated between the Respondent and EKO deliver said Agreement fully executed. All such documents must be executed and delivered by the Respondent and approved by EKO before the Agreement will be executed and returned to the Respondent by EKO. EKO reserves the right to cancel the award without liability, at any time before the Agreement has been fully executed by both parties.



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REQUEST FOR QUALIFICATIONS FORM

This form must be completed in full. Indicate "N/A" where applicable.

1. Respondent:

Name of Respondent: _____

Dba if applicable: _____

Contact Name: _____

Contact Title: _____

Address: _____

Business Phone Number: _____

Business FAX Number: _____

E-mail: _____

Corporation ____ Yes ____ No

Corporate Name and Address: _____

State and Date of Incorporation: _____

Registered to do business in Nevada ____ Yes ____ No

Title, Phone number, Fax and e-mail address: _____

LLC Yes ____ No ____

Name and Address: _____

State and Date of LLC Registration: _____

Registered to do business in Nevada ____ Yes ____ No

Title, Phone number, Fax and e-mail address: _____



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Names of Members: _____

Partnership Yes _____ No _____

Name and Address: _____

Date of Organization: _____

General Partnership or Limited
Partnership: _____

State of
Registration: _____

Registered to do business in Nevada ____ Yes ____ No
Sole Proprietorship Yes _____ No _____

Name and
Address: _____

How long in
business: _____

Registered to do business in Nevada ____ Yes ____ No

Describe a brief history of the Respondent entity. Note any changes in the Respondents name and ownership structure and any other dbas under which the company has been doing business. Please indicate airport experience if any.

2. Financial:

List three (3) credit references, including at least one banking reference.

	Name	Address	Telephone
Number			
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____



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Please indicate whether the Respondent and any joint venture or affiliate entities have ever been involved in one of the following actions:

File a petition in bankruptcy court

Yes: _____ No _____

Filed for protection from creditors in bankruptcy court

Yes _____ No _____

Had involuntary proceedings filed in bankruptcy court

Yes _____ No _____

Have an expectation of doing any of the three (3) actions above in the next six (6) months?

Yes _____ No _____

If you have answered yes to any of the above, please briefly describe below the circumstances and status of each occurrence.

Has Respondent defaulted on a loan or a contract or performance agreement for the delivery of services/product at an airport or other facility? If it has defaulted, it shall provide an explanation as to why and provide contact information for the landlord, airport or client/contractor, or bank/financial institution with whom it contracted and defaulted.

List any judgments against Respondent or any litigation pending against the Respondent and describe circumstances. Also list any judgments against Respondent which have been satisfied within the last five (5) years and explain.

List any outstanding tax liens against the Respondent and explain.

Respondent shall provide information as to whether any of its officers and/or principals have been convicted of a felony or whether the Respondent is currently involved in legal proceedings regarding its performance or delivery of its services to a vendor/service provider, landlord, airport owner or its agent or other party. If it is, it shall provide a brief narrative describing the situation.

This Qualification is being submitted in response to the Request for Qualifications for Equipment procurement. Defined terms below shall have the meanings given them in the Request for Qualification.

The undersigned having (1) examined carefully the RFQ document; (2) become familiar with all terms and conditions specified in the RFQ document; and (4) completed answers to all forms and responded fully to the RFQ document requests for information.



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Conditions of Proposal Submission

Submission of Proposal constitutes a firm offer to the City of Elko and may be accepted by the City of Elko at any time prior to 120 days after deadline for submitting.

Acknowledgment of the Qualification Required

The undersigned represents and warrants to the Authority as follows: (a) the undersigned person(s) are authorized representatives of Respondent; (b) all information submitted by Respondent in the Qualification package is complete, accurate, and truthful.

_____ Title_____

Printed Name_____

_____ Title_____

Printed Name_____

_____ Title_____

Printed Name_____

**Elko City Council
Agenda Action Sheet**

1. Title: Review and possible approval for disbursing American Rescue Plan Act (ARPA) funds to Elko County Recreation Board based on the Department of the Treasury lost revenue calculation and City Code Recreation Fund Transient Lodging distribution formula. **FOR POSSIBLE ACTION**
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Unfinished Business
4. Time Required: 5 Minutes
5. Background Information: The American Rescue Plan Act of 2021 (ARPA) was established to help states and localities address the economic and health consequences of the COVID-19 public health emergency and its economic impacts through four categories. One of the four categories states “For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency.” Staff used the United States Department of Treasury lost revenue calculation to determine the lost revenue specifically attributable to the transient lodging tax revenue for the 12 months ending December 31, 2020. Based on this calculation staff determined the lost revenue impact on the local tourism organizations that receive transient tax from the Recreation Fund per the City Code formula. The disbursement to the Elko County Recreation Board was tabled at the January 25, 2022 meeting awaiting legal opinion regarding City Council members violating the Ethics in Government Act by voting to disburse ARPA fund to other public entities in which they are board members:

Elko County Recreation Board

\$ 51,454.73

JB

6. Budget Information:

Appropriation Required: \$51454.73

Budget amount available: \$51454.73

Fund name: General Fund

7. Business Impact Statement:
8. Supplemental Agenda Information: The \$51,454.73 in ARPA Funds received by the City of Elko from the State of Nevada in July, 2021 were deposited into the General Fund.

This distribution, if approved, will be distributed from the General Fund directly to the beneficiary organizations.

9. Recommended Motion: **Approve disbursing \$51,454.73 in American Rescue Plan Act (ARPA) funds to the Elko County Recreation Board as outlined by staff based on the Department of the Treasury lost revenue calculation and City Code Recreation Fund Transient Lodging distribution formula.**
10. Prepared by: **Jan Baum, Finance Services Director**
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>

**Elko City Council
Agenda Action Sheet**

1. Title: Review, consideration, and possible action of a special event application from St. Joseph's Catholic Church for an Easter Egg Drop Off, and matters related thereto. FOR POSSIBLE ACTION
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: Unfinished Business
4. Time Required: 5 Minutes
5. Background Information: This item was tabled at the February 8, 2022 Council Meeting. St. Josephs Catholic Church is requesting to use a City Park for a Special Event in which a helicopter operated by El Aero will drop plastic eggs into the Park for Easter. Jim Foster, Airport Director was referred to 14 CFR 91.15 which states: "No pilot in command of a civil aircraft may allow any object to be dropped from that aircraft in flight that creates a hazard to persons or property. However, this section does not prohibit the dropping of any object if reasonable precautions are taken to avoid injury or damage to persons or property." Mr. Foster was also notified that if they use the main City Park, they may need to contact RenoFlzDo to file a congested area plan due to the trees. The event organizers are wiling to use any park. CC
6. Budget Information:

Appropriation Required: N/A
Budget amount available: N/A
Fund name: N/A
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information:
9. Recommended Motion: Pleasure of the Council
10. Prepared by: Kim Wilkinson, Administrative Assistant
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>

St. Joseph's Catholic Church Easter Egg Drop

Presented by: Mario A. Garcia

Unforgettable easter

St. Joseph would like to host an unforgettable easter that will become a yearly tradition for children and families.

- Safety
- Family Celebration
- Fun for children



A Helicopter!!

Families in our community are most important.

→ **Unexpected**

A helicopter appears from the sky to drop the easter eggs!

→ **Emotional**

Families will bond over memories of event.

→ **Simple**

Simple event having the most impact.



Safety

Submitted On:

2022-02-18 01:14:18 UTC

Type:

RA-Rotor Wing: EL01

Submitted By:

Jairus Duncan

Last saved:

2022-02-
18T01:16:30Z

0-30

31-60

61-80

81-100

101

* Flight Details

Discuss **0**

* **Effective Date:**

2022-04-16

* **Aircraft:**

N555PP - Bell 206-B3

* **Pilot in Command, Name:**

Jairus Duncan

Second Pilot, Name:

--Search Organization Members--

* **Location or Origin:**

KEKO

* **Trip / Mission ID:**

Egg Drop

* **Client Name:**

Knights of Columbus

Destination:

Mountain View Park (or) Sports Complex

Crew:

KOC Crew Member (1)

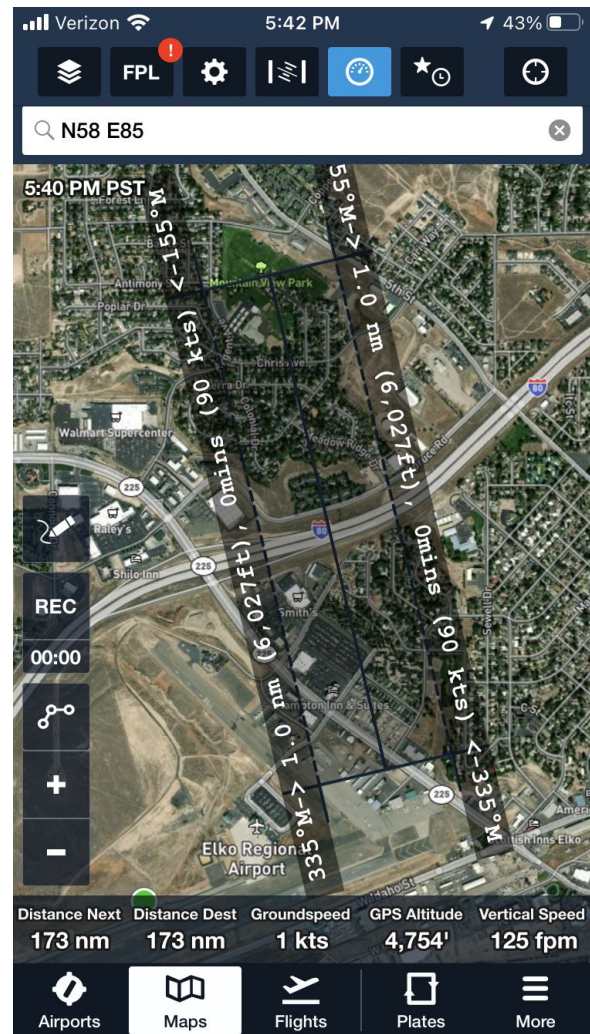
Remarks/Mission:

Helicopter will fly from El Aero Helipad at KEKO at or below 500AGL to the designated drop site. Once on location the helicopter will descend to approximately 50-100AGL over a designated drop zone. A KOC crew member seated in the rear of the helicopter (with a door removed) will then dispense plastic eggs by dumping buckets full of eggs over the intended area. When a bucket is emptied it will be secured back inside the helicopter. This process will repeat until all eggs have been dropped. We estimate less than 90 seconds elapsed time. When complete the helicopter will lift out of the area and return to its point of departure.

Back seat passenger will be fully briefed and will be secured by a standard 3-point aviation harness.

This operation poses no threat to persons or property on the ground. In the unlikely event that a person were to break through the 'hold line' and onto the field, the light weight of the objects being dropped would not pose a threat to their safety, due to the low mass involved.

An aerial map of Mountain View Park, a large green field with several soccer fields. A bright green rectangular outline in the upper left is labeled "KID ZONE". A red rectangular outline below it is labeled "DROP ZONE". The "DROP ZONE" is further divided into three smaller sections by red lines. To the right of the "KID ZONE" is a building labeled "AnyDay Dental". Below the "DROP ZONE" is a residential area with houses and a road labeled "Rodeo Ct". The map is credited to "Google" at the bottom center.



Site Details

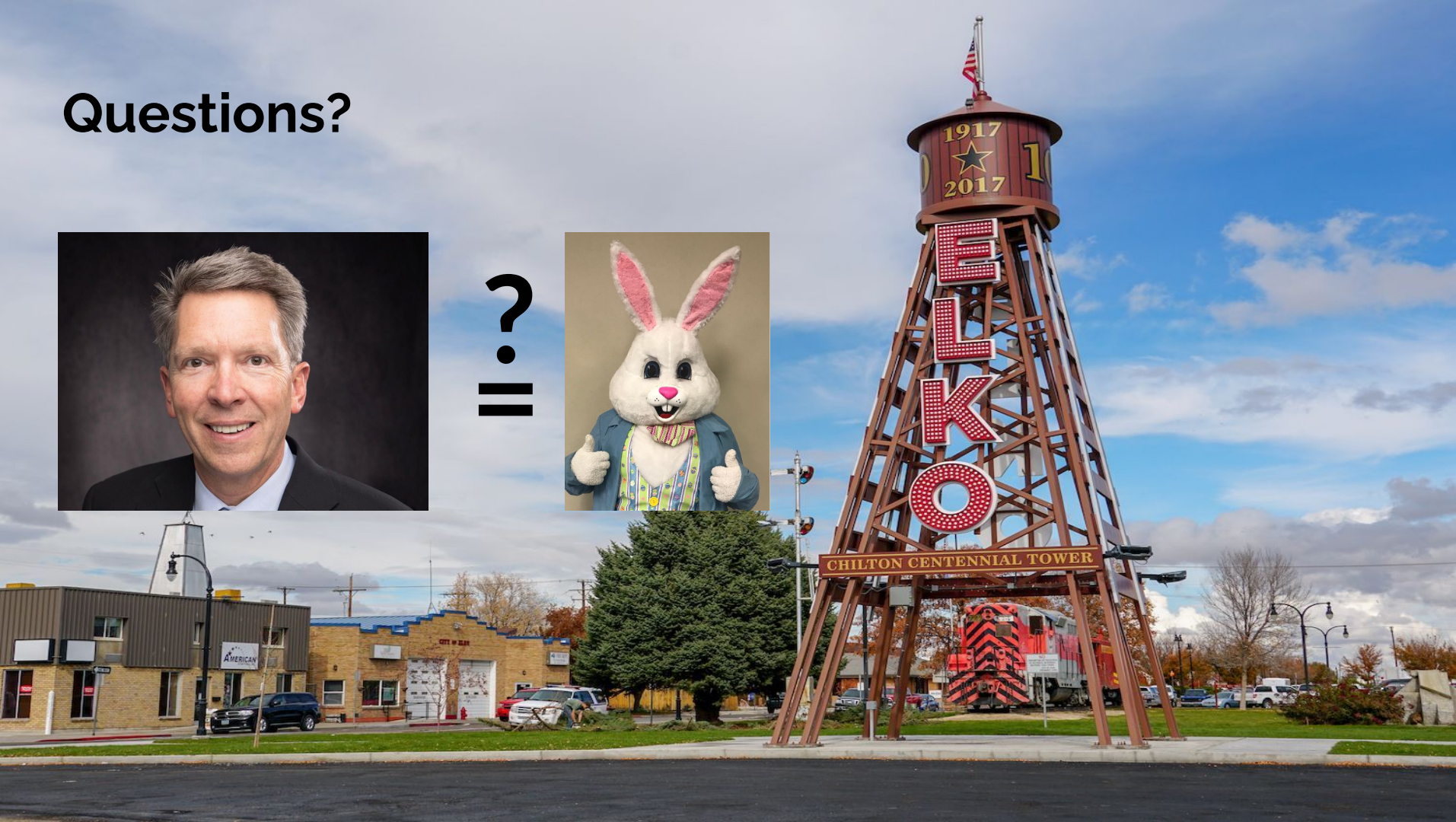
- Pilot is familiar with the area
- Experience with similar events
- With current Risk Assessment:
 - **No** FSDO approval required
 - **No** further airport approval
 - **No** congested area flight plan
- Total FLight time would be minutes
- Liability Insurance Review
 - L&p Insurance



Questions?



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=



**Elko City Council
Agenda Action Sheet**

1. Title: Review and possible approval for disbursing American Rescue Plan Act (ARPA) lost revenue funds to the Boys and Girls Clubs of Elko, Inc., Committee Against Domestic Violence (CADV), Cowboy Arts & Gear Museum, and matters related thereto.
FOR POSSIBLE ACTION
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: New Business
4. Time Required: 5 Minutes
5. Background Information: The American Rescue Plan Act of 2021 (ARPA) was established to help states and localities address the economic and health consequences of the COVID-19 public health emergency and its economic impacts through four categories. One of the four categories states “For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency.” The ARPA Final rule allowed NEU’s to take a standard Lost Revenue allowance up to \$10 million total for the entire period of performance. This revenue allowance can be used for any governmental services. City Staff recommends using a portion of the lost revenue allowance for community donations. The community donations recommended to council are as follows:

Boys and Girls Club of Elko, Inc.	\$ 400,000.00
Committee Against Domestic Violence	10,000.00
Cowboy Arts & Gear Museum	44,494.00
Family Resource Center	300,000.00
Horizon Hospice	100,000.00
Igloo Recreation Center, Inc.	40,000.00
Elko County Fair Board	258,836.21
	\$ 1,153,330.21

JB
6. Budget Information:

Appropriation Required: N/A
Budget amount available: N/A
Fund name: N/A
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information:

9. Recommended Motion: Pleasure of the Council
10. Prepared by: Jan Baum, Financial Services Director
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>

**Elko City Council
Agenda Action Sheet**

1. Title: Review, consideration, and possible approval of a Deed of Dedication for a Public Utility Easement, on City owned property, between APN 001-590-010 and APN 001-590-017, and matters related thereto. FOR POSSIBLE ACTION
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: New Business
4. Time Required: 5 Minutes
5. Background Information: City Staff has discovered that this narrow strip of land has various public utilities in it, but no record of a public utility easement can be found. The area is encumbered by a drainage easement, and is believed to be a City owned parcel.
BT
6. Budget Information:

Appropriation Required: \$0
Budget amount available: N/A
Fund name: N/A
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information: Deed of Dedication with Exhibits
9. Recommended Motion: Move to approve the Deed of Dedication for a Public Utility
10. Prepared by: Bob Thibault, Civil Engineer
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName >	<#DistributionEmail >	<#DistributionFax >	<#DistributionMailing >

APN _____

When Recorded, Mail To:

City of Elko
1751 College Avenue
Elko, Nevada 89801

DEED OF DEDICATION
(PUBLIC UTILITY EASEMENT)

THIS INDENTURE, made and entered into between **CITY OF ELKO**, a municipal corporation and political subdivision of the State of Nevada, Grantor, and the **CITY OF ELKO**, a municipal corporation and political subdivision of the State of Nevada, Grantee.

W I T N E S S E T H:

That the Grantor, for valuable consideration, the receipt of which is hereby acknowledged, does hereby dedicate to the Grantee a permanent non-exclusive utility easement over, across, upon, under and through that portion of the Grantor's property situate within the City of Elko, County of Elko, State of Nevada, set forth in the description attached hereto at **Exhibit A (Legal Description for a Public Utility Easement)** and depicted on the map attached hereto at **Exhibit B (Display Map of a Public Utility Easement)**, the easement hereby being dedicated for public utilities, to include, without limitation, water and sewer lines and associated infrastructure, and such dedication to include, without limitation, the right of the Grantee to perform all associated maintenance thereon.

IN WITNESS WHEREOF, the Grantor has caused this indenture to be executed this _____ day of _____, 2022.

GRANTOR:

THE CITY OF ELKO, NEVADA

By: _____
REECE KEENER, MAYOR

STATE OF NEVADA)
) ss.
COUNTY OF ELKO)

On this ____ day of _____, 2022, personally appeared before me,
a Notary Public, REECE KEENER, who acknowledged that he executed the above
instrument.

NOTARY PUBLIC

Mail tax statement (if applicable) to:

City of Elko
1751 College Avenue
Elko, Nevada 89801

EXHIBIT A

LEGAL DESCRIPTION FOR A PUBLIC UTILITY EASEMENT

A roughly 25-foot-wide strip of land located in the southwest quarter of Section 11, Township 34 North, Range 55, East, shown as a drainage easement on the Parcel Map for City of Elko, Nevada, recorded in the office of the Elko County Recorder as file no. 162307, on April 15, 1982, further described as follows;

Beginning at the northerly most corner of Parcel No. 4 of said Parcel Map, file no. 162307, which bears South 38°03'41" West, a distance of 804.91 feet, from the center of said Section 11;

Thence, along the southeasterly right-of-way of U.S. Highway 40, also known as Idaho Street, North 31°23'00" East, a distance of 25.84 feet;

Thence, South 58°37'00" East, a distance of 386.23 feet, more or less, to the northwesterly right-of-way of the 20' wide alley known as the remainder of the Victory Highway;

Thence, South 41°49'00" West, a distance of 26.27 feet, more or less, to the easterly most corner of said Parcel No. 4 of Parcel Map, file no. 162307;

Thence, along the northeasterly boundary of said Parcel No. 4 of Parcel Map, file no. 162307, North 58°37'00" West, a distance of 381.47 feet, more or less, to the point of beginning.

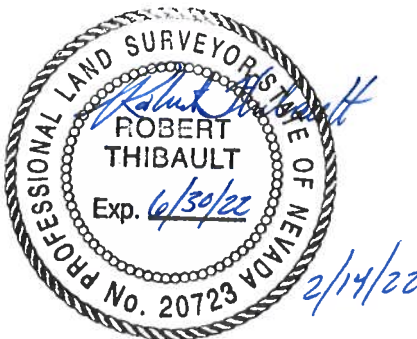
Said easement contains 9,919± square feet.

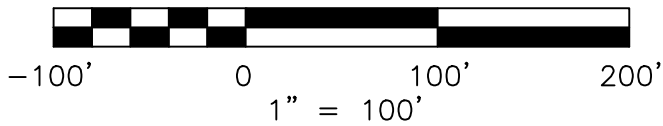
The Basis of Bearings for this description is the Parcel Map for City of Elko, Nevada, recorded in the office of the Elko County Recorder as file no. 162307, on April 15, 1982.

Description prepared by:

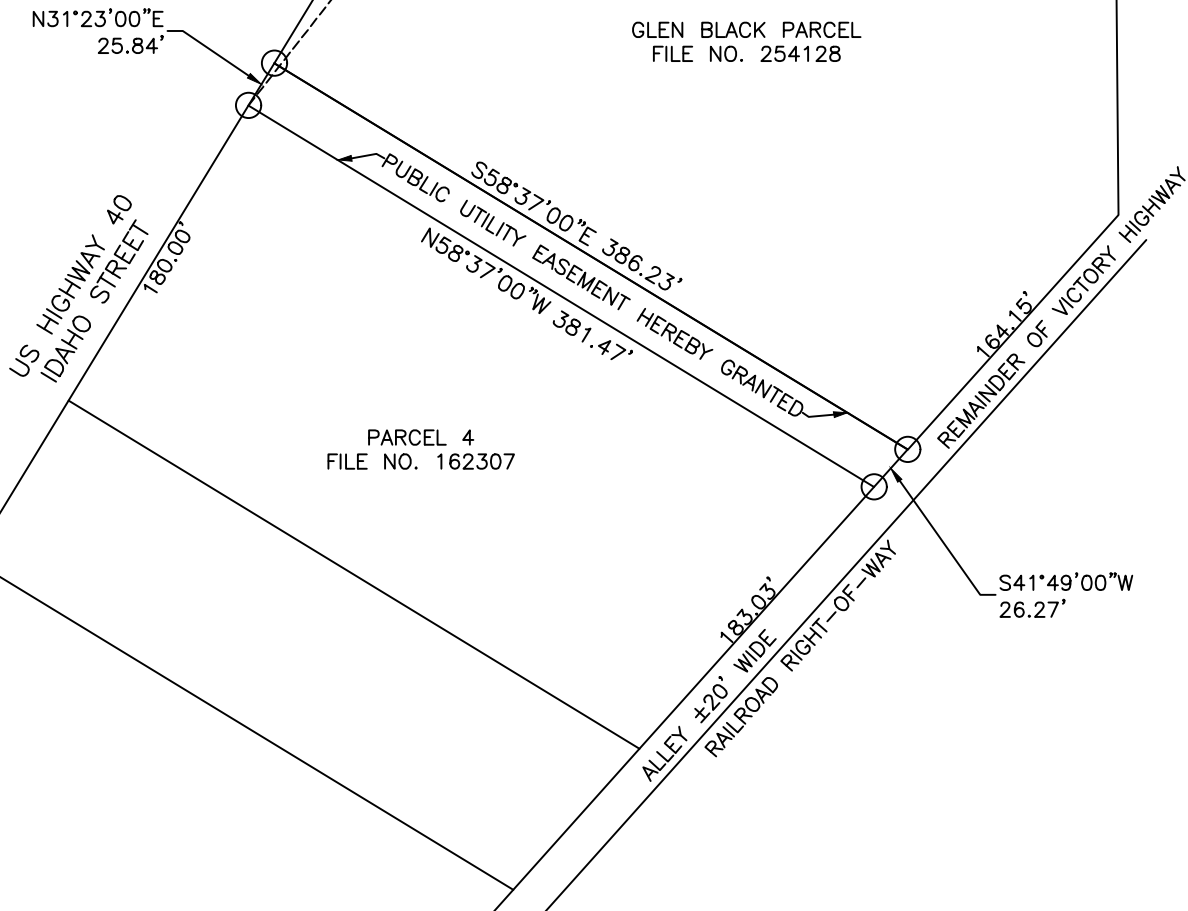
Robert Thibault, PE, PLS

Civil Engineer for the City of Elko





RECORD LOCATION OF THE
CENTER OF SECTION 11, T
34 N, R 55 E, PER FILE
NO. 162307.



CITY OF ELKO
1751 COLLEGE AVE.
ELKO, NEVADA 89801
775-777-7210

SCALE

HORZ 1"=100'

VERT NA

EXHIBIT B

DISPLAY MAP OF A

PUBLIC UTILITY EASEMENT

DRAWN BY
BT

CHECKED BY
BT

DATE

APN 001-590-023

When Recorded, Mail To:

City of Elko
1751 College Avenue
Elko, Nevada 89801

DEED OF DEDICATION
(PUBLIC UTILITY EASEMENT)

THIS INDENTURE, made and entered into between **CITY OF ELKO**, a municipal corporation and political subdivision of the State of Nevada, Grantor, and the **CITY OF ELKO**, a municipal corporation and political subdivision of the State of Nevada, Grantee.

W I T N E S S E T H:

That the Grantor, for valuable consideration, the receipt of which is hereby acknowledged, does hereby dedicate to the Grantee a permanent non-exclusive utility easement over, across, upon, under and through that portion of the Grantor's property situate within the City of Elko, County of Elko, State of Nevada, set forth in the description attached hereto at **Exhibit A (Legal Description for a Public Utility Easement)** and depicted on the map attached hereto at **Exhibit B (Display Map of a Public Utility Easement)**, the easement hereby being dedicated for public utilities, to include, without limitation, water and sewer lines and associated infrastructure, and such dedication to include, without limitation, the right of the Grantee to perform all associated maintenance thereon.

IN WITNESS WHEREOF, the Grantor has caused this indenture to be executed this ____ day of _____, 2022.

GRANTOR:

THE CITY OF ELKO, NEVADA

By: _____
REECE KEENER, MAYOR

STATE OF NEVADA)
) ss.
COUNTY OF ELKO)

On this ____ day of _____, 2022, personally appeared before me,
a Notary Public, REECE KEENER, who acknowledged that he executed the above
instrument.

NOTARY PUBLIC

Mail tax statement (if applicable) to:

City of Elko
1751 College Avenue
Elko, Nevada 89801

EXHIBIT A

LEGAL DESCRIPTION FOR A PUBLIC UTILITY EASEMENT

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Thence, South 58°37'00" East, a distance of 386.23 feet, more or less, to the northwesterly right-of-way of the 20' wide alley known as the remainder of the Victory Highway;

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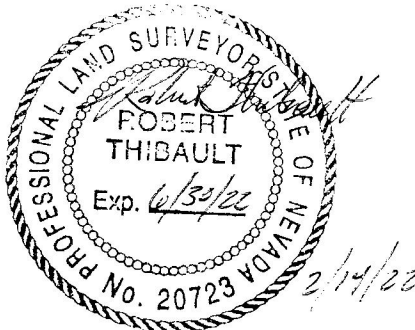
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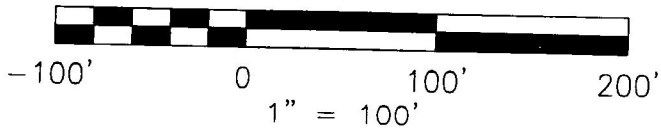
The Basis of Bearings for this description is the Parcel Map for City of Elko, Nevada, recorded in the office of the Elko County Recorder as file no. 162307, on April 15, 1982.

Description prepared by:

Robert Thibault, PE, PLS

Civil Engineer for the City of Elko





RECORD LOCATION OF THE
CENTER OF SECTION 11, T
34 N, R 55 E, PER FILE
NO. 162307.

US HIGHWAY 40
IDAHO STREET
180.00'

N31°23'00"E
25.84'

168.00'

S38°03'41"W
804.91'

GLEN BLACK PARCEL
FILE NO. 254128

PARCEL 4
FILE NO. 162307

S58°37'00"E 386.23'
N58°37'00"W 381.47'

PUBLIC UTILITY EASEMENT HEREBY GRANTED

164.15'
REMAINDER OF VICTORY HIGHWAY

183.03'
ALLEY ±20' WIDE
RAILROAD RIGHT-OF-WAY

S41°49'00"W
26.27'



CITY OF ELKO
1751 COLLEGE AVE.
ELKO, NEVADA 89601
775-777-7210

SCALE

HORZ 1"=100'

VERT NA

EXHIBIT B DISPLAY MAP OF A PUBLIC UTILITY EASEMENT

DRAWN BY
BT

CHECKED BY
BT

DATE
2/22/2022

**Elko City Council
Agenda Action Sheet**

1. Title: Review, consideration, and possible action to select auditing firm for annual independent auditing services for Fiscal Years beginning July 1, 2021 and ending June 30, 2026 per responses to Request for Qualifications. FOR POSSIBLE ACTION
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: New Business
4. Time Required: 5 minutes
5. Background Information: Council directed Staff to solicit Requests for Qualifications (RFQ) from accounting firms to provide independent auditing services and to prepare the annual audit for the City of Elko for Fiscal Years beginning July 1, 2021 and ending June 30, 2026. RFQ's were received on or before January 31, 2022 and opened after 3:00pm on that date. A total of two (2) RFQ's were received and reviewed by the audit firm selection committee: Eide Bailly LLP and Hinton Burdick CPA's & Advisors. The auditing committee evaluated both proposals based on technical qualifications and price. Both firms met the technical requirements. Pricing for the auditing services were as follows:
Firm Name: Eide Bailly, LLP Hinton Burdick CPA's & Advisors Fiscal Year:

2022	\$85,000	\$59,700
2023	\$88,000	\$61,425
2024	\$91,000	\$63,300
2025	\$94,000	\$65,225
2026	\$97,000	\$67,200

Based on review of technical requirements, pricing and prior experience the auditing committee recommends awarding the City of Elko annual independent auditing services to Hinton Burdick CPA's and Advisors. JB

6. Budget Information:

Appropriation Required: \$59,700 in current fiscal year 2022
Budget amount available: \$59,700
Fund name: General Fund
7. Business Impact Statement: Not Required:
8. Supplemental Agenda Information: N/A

9. Recommended Motion: Move to award the services to provide independent auditing services and to prepare the annual audit for the City of Elko for Fiscal Years beginning July 1, 2021 and ending June 30, 2026 to Hinton Burdick CPA's and Advisors.
10. Prepared by: Jan Baum, Financial Services Director
11. Committee/Other Agency Review:
12. Council Action:
13. Council Agenda Distribution:

Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>



INSPIRED TO REACH NEW HEIGHTS



January 31, 2022

Proposal for Professional Audit Services

CITY OF ELKO

Submitted By:

Eide Bailly LLP
Teri Gage, CPA, CGMA
Partner
975 5th Street
Elko, Nevada 89801
tgage@eidebailly.com
775.777.0062

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Transmittal Letter

WE WANT TO WORK WITH YOU

Thank you for giving Eide Bailly the opportunity to propose on audit services for the City of Elko. We have enjoyed working with the City of Elko in the past and value the relationship we continue to have. Based on our understanding of your operations, industry experience, additional resources and services we can offer, we are confident Eide Bailly is the best candidate for this engagement.

We have served the government industry for more than 70 years and work with government clients throughout the nation. Through serving these clients, we have gained focused expertise regarding government organizations and will provide you with insightful advice that aids in managing the finances of the City of Elko. We have worked with you in the past and we understand your specific challenges, needs and goals and have fine-tuned our process to create a more effective and efficient engagement.

Understanding of the Work to be Performed

We understand and will comply with the schedules and scope for the audit, as outlined in the issued Request for Qualifications and Proposal, and all audit work under our control will be performed within the timeframes outlined. We understand these services for the City of Elko will include the following:

- Audit for the fiscal years beginning July 1, 2021 and ending June 30, 2026.

Following the completion of the audit of the year's financial statements for the City of Elko, Eide Bailly will issue:

1. Reports on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards "in relation to" the audited financial statements.
2. Reports on compliance and internal control over financial reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.
3. Reports on compliance and internal control over compliance applicable to each major federal program, as applicable.

Commitment to Perform Work within the Time Period

We understand and will comply with the schedules and scope for the audit, as outlined in your Request for Qualifications and Proposals, and will perform all work within the timeframes outlined, if not sooner. Your engagement team has extensive experience working with small to large size governmental engagements and we have fine-tuned our audit process to create a more effective and efficient audit than you will see with other firms. In addition, we will give the City of Elko access to Eide Bailly Connect, which will allow immediate transfer of information to and from our team in a secure, seamless manner.



EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

PEOPLE

We're a team of collaborators and innovators. Our culture is the heart of our firm, and we're always working together to do things differently and better.

COMMUNICATION

Open, honest, frequent communication ensures that you're not in for any surprises. We'll stay in touch throughout the year so you feel understood, connected and confident.

CORPORATE RESPONSIBILITY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

WHY CHOOSE EIDE BAILLY

▶▶▶ **Local Office Presence:** The primary management team assigned to your engagement is located in the Elko office. This gives us the ability to provide personal and timely service to your engagement and management as well as the ability to meet with you face to face at a moment's notice and deal with issues on a timely matter.

▶▶▶ **Extensive Government Industry Experience:** We stay abreast of current issues impacting the government industry and grow our knowledge by attending workshops and trainings. During your engagement, we will work closely with your management team to identify issues and provide responsive tailored solutions.

▶▶▶ **Depth of Resources:** Our size enables us to be responsive to our clients' needs and unique entity challenges while also providing the necessary breadth and depth of services required in today's complex and ever-changing business environment. We are excited about the benefits we offer:

- **Proactive Communication:** Your Eide Bailly service team will keep you informed of changes affecting the City of Elko. We will build communication protocols into our service delivery to ensure timely communication resulting in prompt wrap up of work.
- **Partner Involvement:** You will experience partner and senior staff involvement not only during the audit engagement, but also throughout the year as issues, questions and opportunities arise.
- **Timeliness:** We understand and will comply with the timing requirements and scope of services of your request. We will accomplish this by utilizing an open, collaborative process with you. Your proposed engagement team's experience allows us to address the reporting requirements in a timely fashion.

▶▶▶ **Thought Leadership:** We are leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We're business advisors who want to help guide the strategy and operations of your organization, and we'll make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

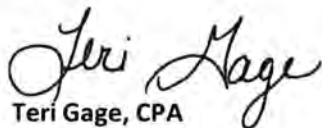
▶▶▶ **We Want to Work with You Again:** The following proposal was developed with the City of Elko in mind. We'll provide timely, personalized services and look forward to building upon our previous relationship with you and your staff. We know and understand your specific challenges and opportunities and we will deliver honest and insightful advice beyond what is normally experienced in the public accounting industry.

Irrevocable Offer

This proposal is a firm and irrevocable offer for five years.

The following pages highlight our firm's strengths and demonstrate why Eide Bailly merits serious consideration. You will be a highly valued client, as you were in the past, and we would be proud to work with the City of Elko once again. Please contact me if you would like to discuss any aspect of this proposal.

Sincerely,



Teri Gage, CPA
Partner

775.777.0062 | tgage@eidebailly.com

2. Independence

Eide Bailly is independent of the City of Elko as defined by the generally accepted auditing standards and the U.S. Government Accountability Office's *Government Auditing Standards* and as defined by the rules of the American Institute of Certified Public Accountants (AICPA). No member of our firm has a direct or indirect interest in the City of Elko. Within the past five years, the firm has not had any relationships involving the City of Elko that would impair our independence.

The other general standard for auditing requires the audit organization and the auditors be free from personal and external impairments to independence. As defined by these standards, Eide Bailly is independent in fact and in appearance, and no relationships, either personal or professional, exist that would cause our firm to not be impartial in dealing with the City of Elko.

Relationship History

Eide Bailly has had a 30+ year professional relationship with the City of Elko – first under the Kafoury, Armstrong & Co. name. Within the past five years, the firm has had the following relationships involving the City:

Forensic accounting procedures performed for the City of Elko during 2019 as well as general consulting relating to budget and governmental accounting questions during 2019.

These engagements have not impaired our independence to the City. Each engagement and procedure requested to perform is evaluated for independence.

Should Eide Bailly enter into any professional relationships deemed relevant during the course of this engagement, we will notify you in writing of such relationship.

3. Licensed to Practice in the State of Nevada

Eide Bailly and each of the key professional staff assigned to the City of Elko are properly registered and licensed to practice in Nevada.

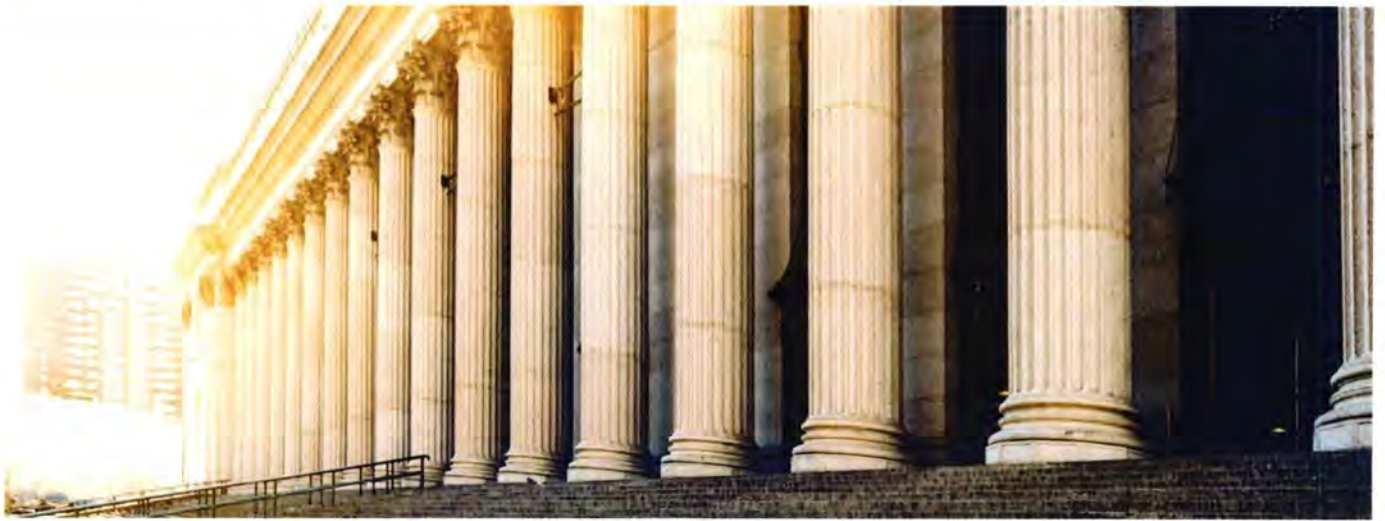
Firm Registrations:

Nevada Registration Number – Entity No E7172012020-3, NV Business ID NV20201801
Nevada State Board of Accountancy Permit Number – PART-0674

Eide Bailly holds an active and valid business license issued by the City of Elko.

All assigned key professional staff have complied with government qualification standards, including government continuing education requirements. The following key professional staff are Certified Public Accountants licensed in the State of Nevada:

Team Member	State	Certificate Number
Teri Gage	NV	2457
Kurt Schlicker	NV	5442
Mary Cain	NV	5128



4. Firm Qualifications and Experience

WHAT INSPIRES YOU, INSPIRES US

Your experience will be different than working with other CPA firms because we offer knowledge and skills backed by more than 100 years of service. Our professionals deliver industry and subject matter expertise resourcefully, ensuring we are providing guidance that directly reflects your needs. Our clients benefit from local, personal service and, at the same time, enjoy access to more than 2,500 professionals with diverse skill sets and experiences.

Navigating a Path to Success Together

By embracing change and focusing on innovative ideas, we've grown along with our clients to become one of the top 25 accounting firms in the nation. Accounting is about numbers, but our business is about relationships.

We'll be there for you every step of the way. Talented, down-to-earth people work at our firm, and we're inspired to deliver outstanding expertise and care. We're driven to help you take on the now and the next with inspired ideas, solutions and results.

Our work with clients is more than an engagement. It's a relationship, built on values and trust—and results. When working with Eide Bailly, you will:

- Work with professionals who truly care about your business and will take the time to get to know you and your organization.
- Gain insight from our industry and service specialists to accomplish your objectives, address challenges and leverage new opportunities.
- Make better business decisions knowing you are guided by trusted advisors who care about your success.
- Appreciate our hands-on service style; we are always looking for new ways to solve your problems or help you embrace opportunities.

AT A GLANCE



TOP 25 CPA FIRM



40+ OFFICES IN 14 STATES



350+ PARTNERS



2,500+ STAFF MEMBERS



FOUNDED IN 1917

Local Office

The primary service team for the City of Elko will be from our Elko office.

 Eide Bailly Elko
975 5th Street | Elko, NV 89801

You will have two partners and one senior manager, as well as up to two additional audit associates assigned full time to your audit.

Local Service

Our size enables us to be responsive to our clients' needs and unique business challenges while also providing the necessary breadth and depth of services required in today's complex and ever-changing business environment. We are very excited about the benefits Eide Bailly can offer the City of Elko as detailed below:

- **Client Service** – You can expect attentive and timely service when working with the professionals at Eide Bailly. We have a genuine interest in your success and will work with you to meet your specific objectives and timeline.
- **Local Presence, National Resources** – While you will be served primarily by professionals in our Nevada office, please note that the City of Elko will also have access to national resources, if beneficial or necessary.
- **Proactive Communication** – You can expect that your Eide Bailly service team will keep you informed of changes in accounting standards and tax laws that may affect your organization.
- **Partner Involvement** – You can expect partner and senior staff involvement not only during the audit engagement, but also throughout the year as issues, questions, and opportunities arise.

Peer Review

A copy of our firm's most recent peer review is included in [Appendix E](#) of this proposal. The quality review included several similar government engagements.

Desk Reviews

Pursuant to state-specific code, desk reviews are performed on certain audited financial statements and field reviews of audited financial statements and supporting working papers on a regular basis. In addition, Uniform Guidance and federal grant agreements and contracts may also require the review of financial statements and/or working papers by a federal or state agency. As these reviews are conducted, Eide Bailly cooperates fully with the agency requiring such reviews. We are not aware of any open or outstanding items as a result of any desk reviews.

Litigation/Disciplinary Actions

The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm. No member of the engagement team assigned to the City of Elko has been the subject of investigation or action by any law enforcement or regulatory agency in the past five (5) years.

WE UNDERSTAND GOVERNMENTS

The firm has 275 full-time professionals who participate in our Government Industry Group. These professionals share information, learn from others and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The government industry represents one of Eide Bailly's largest niche areas—with more than 1,200 government clients firmwide. We provide audit services for a variety of cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies and tribal entities. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice that aids in managing the finances of the City of Elko. These services include, but are not limited to, evaluating internal control structure, assessing control risk and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards* and Uniform Guidance.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities. We are leaders in the Governmental Accounting Standards Advisory Council (GASAC), the AICPA's Governmental Audit Quality Center, AICPA State and Local Government Expert Panel, Private Companies Practice Section (PCPS) Technical Committee, local and national boards of the Association of Government Accountants (AGA), including the Financial Management Standards Board, and the review committee for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Due to our leadership positions, the City of Elko will have access to information not available from other accounting firms.

Eide Bailly also regularly attends Governmental Accounting Standards Board (GASB) meetings throughout the year, and we communicate the results of those meetings to our clients through our newsletters, e-blasts and webinars. We are also involved with GASB's financial reporting reexamination task force shaping the future of state and local government accounting and reporting and participate in the reexamination of the revenue and expense model and note disclosure projects with GASB.

Thought Leadership

A number of partners at Eide Bailly are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year. These include: GFOA; National Association of State Auditors, Comptrollers and Treasurers; Nevada AGA; California Society of CPAs; California Society of Municipal Finance Officers; Oregon Government Finance Officers Association; the California State Association of County Retirement Systems; the California Association of Public Retirement Systems; AGA National Professional Development Conference; National Association of Housing and Redevelopment Officials (NAHRO); Iowa Society of CPAs; Idaho Society of CPAs; Utah Society of CPAs; and Colorado GFOA.

At a Glance GOVERNMENT



70+
YEARS EXPERIENCE



1,200
INDUSTRY CLIENTS



275+
DEDICATED STAFF



\$22.8 BILLION ANNUAL
AVERAGE IN SINGLE AUDITS

We also provide training for state and local agencies. Some of these agencies include: Controllers' offices of the State of Tennessee, Texas State Auditor, State of Montana, Commonwealth of Massachusetts and the State of Nevada.

Furthermore, Eric Berman, Partner, is the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government Generally Accepted Accounting Principles (GAAP), government best practices and government audits for governments, auditors and educators nationwide. Eric will be an additional resource for the City of Elko and is available to assist or consult as needed.

Online Publications – The City of Elko will also have access to resources on our Eide Bailly Government Industry website. We publish articles related to hot issues within the government accounting arena. Below is a list of some of the recent articles posted to our website and emailed to our clients:

- Changes to Single Audit Compliance in the Wake of COVID-19.
- How to Use Operational Analytics to Lead During a Downturn.
- What You Need to Know About GASB Financial Reporting Guidance.
- Common Single Audit Findings and Remediation Series: Subrecipient Monitoring.
- How a Performance Audit Helps an Organization be More Efficient and Effective.

Webinars – We host frequent webinars dedicated to helping you and your organization navigate complex issues. Each webinar covers a different topic to help evaluate the steps necessary to achieve success and remain ahead of the curve.

COVID-19 State and Local Government Town Hall

Recorded Webinar

Eide Bailly professionals address the impact of COVID-19 on payroll to grant funded employees and federal awards in general, as well as what should governments take into account in preparing budgets this spring and summer in terms of cash flow projections, taxation and other assumptions. Additional topics include potential cybersecurity issues due to COVID-19 with personnel working remotely; how 2020 audits be accomplished; and if the GASB will provide relief on standards being implemented.

Using Data Analytics to Unlock the Value of Your Data

Recorded Webinar

We explore the use of Business Intelligence tools (Power BI) to mine internal systems for critical operational performance information. The goal of this presentation is to provide attendees with insights into how to define and gain better / more timely access to operational performance metrics. We demonstrate the use of Business Intelligence tools through live system demonstrations. Attendees will leave the session with knowledge on how data “trapped” in their internal systems can be accessed and integrated to reduce risk by providing more timely insights into operational risks.

Special GASB Update - Note Disclosure Framework

Recorded Webinar

This presentation provides an overview of the GASB's proposed framework related to Note Disclosure.



**VISIT OUR WEBSITE TO SIGN UP FOR
OUR NEWSLETTERS, E-BLASTS AND WEBINARS:**

www.eidebailly.com/insights

Single Audit Experience

Eide Bailly has experience providing single audits related to federal expenditures which ensure our clients remain compliant. Our single audits include an audit of both the financial statements and the federal awards. We also assist in the preparation of the data collection form and prepare the reporting package for submission to the federal audit clearinghouse.

Eide Bailly has a three-year average of auditing more than \$22.8 billion in federal expenditures, which provides us with extensive experience in single audits. Not only are we on the forefront of new regulations, but because of our vast experience with government entities, we are also familiar with a wide variety of federal programs. As the City of Elko looks to expand its current federal programs, we can pull from our expansive database of federal programs that we have audited and provide consultation on what has worked effectively for other entities. This will help the City of Elko establish strong controls and processes over new federal programs rather than trying to rework controls and processes after the programs are established.

Our single audit experience includes the Department of Education, Department of Housing and Urban Development, Department of Agriculture, Department of Commerce, Department of Interior, Department of Transportation, Department of Justice, Department of Labor, Department of the Treasury, Department of Health and Human Services, Homeland Security, National Foundation on the Arts and the Humanities, Environmental Protection Agency, Department of Energy, Office of the National Drug Control Policy, Department of Defense and the Bureau of Land Management.

Paired with our many years of experience, we are qualified to effectively work with your organization to ensure federal requirements are met.



5. Partner, Supervisory and Staff Qualifications and Experience

AN EXPERIENCED SERVICE TEAM

We're passionate about our work—and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry.

Teri Gage will lead the engagement team and serve as the Audit Engagement Partner, **Kurt Schlicker** will serve as the ARPA/Single Audit Partner, and **Mary Cain** will serve as the Financial Statement Audit Senior Manager. These professionals are licensed to practice public accounting and bring strong credentials and a desire to work with the City of Elko. If awarded these engagements, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary.

Senior and Staff Associates

All of our seniors have more than two years of experience in public accounting, with several who specialize in the government industry. We require Yellow Book compliance for all members of our assurance staff. This means no fewer than 24 hours of specific Government Education courses each two-years. Most members of our audit staff significantly exceed that amount.

Once an agreeable timeline has been determined, we will assign a few of our talented seniors and staff to your engagement.

Staff Availability

Once engaged, we will meet with the City of Elko to discuss timing needs and structure our commitment of resources accordingly. We have reviewed our workload and are confident that through the size of our firm and our resources—not only in the Nevada office, but also across the firm—we have the capacity to serve the City of Elko now and in the future. Although we are committed to other projects, we are adept at managing workflow and projects and can be flexible in allocating staff time. We are confident we have the resources to meet your needs.

Team Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year-to-year. Eide Bailly has a high retention rate, allowing us to provide stability. You'll find profiles for each team member in [Appendix A](#). The following information will provide an overview of your service team:



Teri Gage, CPA

ENGAGEMENT PARTNER

Teri will serve as the primary contact for the City of Elko and will be responsible for directing activities of the team. Teri has more than 30 years in public accounting with experience providing audit, consulting, and accounting services to clients in the government, special districts, nonprofit and tribal industries. She has extensive experience with grant compliance under the single audit and sits on the Eide Bailly

Governmental Editorial Committee.



Kurt Schlicker, CPA

PARTNER

Kurt will be responsible for the single audit and collaborating on technical issues that may arise. Kurt joined Eide Bailly in 2011 and has practiced as an auditor in the government industry since that time. He's led audits for many types of government entities and specializes in auditing federal grants for compliance. Kurt has experience auditing state and local governments, special districts, nonprofit

entities including higher education, healthcare and SBA loan program organizations, just to name a few. He has audited grants from almost every major U.S. Federal Agency. In addition, Kurt provides training over a variety of topics such as subrecipient monitoring, procurement and GASB standards implementation and specializes in auditing federal grants for compliance. Kurt is a member of Eide Bailly's Single Audit Technical Issues Committee. He's also a member of the firm's Government COVID-19 Response Team, which is made up of Eide Bailly governmental professionals throughout the firm who monitor the CARES Act, OMB and GASB technical issues that relate to governmental accounting surrounding COVID-19.



Mary Cain, CPA

SENIOR MANAGER

Mary will work with engagement partner to coordinate tasks and ensure the timely delivery of quality services. She has more than thirteen years in accounting with experience in the government industry throughout her career. Mary works with clients throughout the year to help them meet their financial reporting requirements. Mary spends most of her time coordinating and overseeing the

various local governmental and nonprofit audit engagements.



Government Industry Leadership

ACCESS TO SPECIALISTS

Our senior professionals work closely together so you receive valuable service from people who understand your needs and know your business. We have developed several industry groups, one of which is dedicated to the government industry. Through this industry group, we can connect our clients with specialists throughout the firm. We have included a few of our government industry leaders below:



Jodi Daugherty, CPA — Partner-in-Charge of Government Services

Jodi joined the firm in 1995 and has extensive experience in a wide variety of public accounting services. Her client portfolio is just as diverse-she has worked with government entities, nonprofit organizations, institutions of higher education, multifamily housing projects and public housing authorities. Jodi manages audits for many of the government entities in the Pacific Northwest and also plays an active role in audits of federal awards in both the nonprofit and government sectors. Jodi

has worked with various government entities, including higher education institutions, school districts, counties, cities, highway districts and housing authorities, working with several governments that prepare and submit an ACFR to the GFOA every year.



Eric Berman, CPA — Partner | GASB Consultant

Eric brings more than 30 years of public accounting experience and is unique in the fact he not only possesses nationally recognized audit experience, but also preparer, educator and authorship experience. His experience includes acting as the Deputy Comptroller for the Commonwealth of Massachusetts, where he ran the State's audit for 11 years. He was also the Chief Financial Officer of the Massachusetts Water Pollution Abatement Trust and served as Vice Chairman on the Government

Accounting Standards Advisory Council to GASB. Eric is a nationally recognized expert on public employee retirement systems, OPEB, derivatives, the single audit, governance and other important topics. He is also the author of the entire government library of reference information and audit programs for CCH Wolters Kluwer. His experience with states includes leadership positions with the National Association of State Auditors, Comptrollers and Treasurers. He has provided consulting expertise nationwide on a number of complex topics facing states, cities, counties and special districts.

6. Prior Engagements with the City of Elko

As mentioned in Section 2. Independence, Eide Bailly has performed the following engagements for the City of Elko in the last five years.

Scope of Work/Type	Forensic accounting examination
Hours	~40-60 hours
Date	2019
Partner(s)	Teri Gage
Office	Elko, Nevada
City of Elko Contact	Curtis Calder City Manager Ph. 775.777.7119

Scope of Work/Type	General consulting relating to budgets and governmental accounting questions
Hours	~5 hours
Date	2019
Partner(s)	Teri Gage
Office	Elko, Nevada
City of Elko Contact	Curtis Calder City Manager Ph. 775.777.7119



7. Similar Engagement with Other Government Entities

CLIENT REFERENCES

As a top 25 CPA firm, we've built our business on relationships and believe our clients to be the best critics of our service.

The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

Similar Clients

City of Fallon	Contact	Sean Richardson, Clerk/Treasurer 775.423.5104 srichardson@fallonnevada.gov
	Scope of Work	Financial Statement Audit, Single Audit
	Date	June 30, 2021
	Partner	Teri Gage
City of Wells	Contact	Samantha Nance, City Clerk 775.752.3355 finance@cityofwellsnv.com
	Scope of Work	Financial Statement Audit, Single Audit
	Date	June 30, 2021
	Partner	Teri Gage
Elko County	Contact	Cash Minor, Assistance County Manager/CFO 775.753.7073 cminor@elkocountynv.net
	Scope of Work	Financial Statement Audit, Single Audit
	Date	June 30, 2021
	Partner	Teri Gage



8. Specific Audit Approach

AUDIT METHODOLOGY

At Eide Bailly, we promise you a better overall experience. While we recognize that multiple firms are capable of accomplishing the objectives of an audit, Eide Bailly appreciates that every situation and every organization is different, and we tailor our approach based on the needs of each client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved on-site during fieldwork and stay connected throughout the year. This approach delivers the greatest benefit to our clients because we are able to stay abreast of changes in and updates to our client's operating environment and partner with them to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize that effective communication is critical throughout the entire audit process, our service and communication approach begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization, and communicating with them as a business partner ultimately produces the best outcome.

Prior to beginning the engagement, we will discuss with management:

- The engagement timeline.
- The audit approach and process.
- Additional considerations that may affect scope, schedules and work papers to be prepared by your personnel.

Upon appointment as your auditor, we will discuss the audit schedules and work with you to ensure the timeline meets your needs and makes the most effective use of your staff members' time.

I. PROPOSED SEGMENTATION OF THE AUDIT

We understand your requested timeline and are committed to meeting your deadlines.

Eide Bailly commits to you that if your team is prepared for the audit when our team is in the field, we will meet your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient audit to enable us to meet your deadline. The following table identifies the structure of our audit for the City of Elko reports and the timing of each section:

Engagement Timeline

Activity	Timing
Planning	June-July
Interim Single Audit Fieldwork	August
Fieldwork	September-October
Exit Conference	October
Reporting	November
Ongoing Communication	Throughout the Year

We will meet your deadlines. By engaging in thorough audit planning and communications with management, we begin each engagement with a strong understanding of the various deadlines for each of the financial and single audits and the steps involved along the way to meet these deadlines. An audit project plan will be developed between our team and the City of Elko and then followed closely, and we will work with the City of Elko's management team to customize our auditing services and specific timelines to your needs. We believe in clear, up-front and open communication with no surprises.

Audit Process

Our audit approach is designed to collaborate with the City of Elko and achieve optimal results. The approach consists of five major components: Planning, Interim, Fieldwork, Reporting and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet the reporting deadlines. The objectives of each component are described in the following pages:

Planning

- Discuss and finalize the engagement timeline, audit approach and process.
- Discussions with management and accounting staff, including the City Council, if requested, to address any risks or concerns that they may have.
- Evaluate the nature of the operating environment (for example, changes in volume, degree of system and reporting centralization, sensitivity of processed data, the impact on critical business processes, potential financial impacts, planning conversions and economic and regulatory environment).
- Review of interim financial information and reports to identify significant risks and changes early.

- Review of significant estimate areas and consideration of underlying assumptions early in process.
- Gain an understanding of the City of Elko and its reporting units and their environments.
- Documentation of internal control systems, including IT, and related changes from prior periods.
- Consideration of fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assessment of audit risk and identification of potential audit issues.
- Assessment of materiality and testing scopes to the extent possible and presentation of audit plan.
- Preparation and communication of audit request lists and work papers.
- Develop expectations regarding timing and audit progress.
- Gain understanding of single audit programs and perform an analysis of potential major federal programs.

Interim Fieldwork – Single Audit

Our approach to performing the single audit is broken into three different phases:

- Phase I – Risk assessment and planning.
- Phase II – Major program testing.
- Phase III – Assessment and reporting.

Phase I – Risk Assessment and Planning

This phase basically encompasses the planning and risk assessment of your federal programs. The planning phase, if done correctly, will set the tone of the single audit as well as set the stage for an efficient and effective single audit. We will work closely with management to properly identify federal programs and clusters to determine the major programs to be tested.

The steps associated with risk assessment and planning include:

- Determine grant awards and funding increments.
- Determine the Type A and Type B thresholds.
- For any programs above the threshold (Type A) perform a review of the past two single audits and document the program risk to determine if the program is high risk or low risk.
- Make final determination of major programs to be tested based on the above steps.
- Review the applicable Uniform Guidance *Compliance Supplement* for any unusual items for each of the major programs, as well as determine which compliance areas are direct and material for each major program.

Phase II – Major Program Testing

After making the major program determination as noted above, we will test the major programs. Steps for each major program are as follows:

- Obtain the audit steps from the *Compliance Supplement* which provides the audit steps for each major program.

- Based on the direct and material compliance areas identified during the planning phase, obtain from management the process and controls relating to those direct and material compliance areas. The controls for each compliance area need to address the five components of Committee of Sponsoring Organizations of the Treadway Commission (COSO) as required by Uniform Guidance.
- Select samples for control and compliance testing.
- Perform control testing for effectiveness and compliance testing of selected transactions.
- Report any significant deficiencies/material weaknesses or material noncompliance to the City of Elko's management.
- Provide periodic meetings to discuss the status of the Single Audit testing. Any potential findings are discussed with management while our auditors are in the field and are concluded during fieldwork.

Phase III – Assessment and Reporting

The above steps are based on the preliminary Schedule of Expenditures of Federal Awards (SEFA). Once the SEFA has been finalized, we will determine if any additional major programs are to be tested. We will perform the following steps:

- If additional major programs have been identified, perform the steps as noted in the major program testing for the new programs.
- Review the prior findings, if any, and perform steps to determine if the findings were cleared by management and do not need to be reported during the current year.
- Prepare the Schedule of Findings and Questioned Costs.
- Have an exit conference with management and key grant personnel and provide a draft report of the single audit as well as any Yellow Book findings required to be reported. These findings are reviewed by the manager and engagement partner prior to the exit conference. This is done so no surprises arise after we pull out of the field.

Interim Fieldwork – Financial Statement

- Discussions with management to determine internal controls, perform walk-throughs and discuss any potential audit issues.
- Determine audit procedures by area, based on results of audit planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from the City of Elko.
- Review minutes, resolutions and ordinances.
- Perform tests of legal compliance.
- Periodic updates to the City of Elko staff.
- Exit conference with management.

Final Fieldwork

- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.

- Discuss proposed journal entries with management, if any.
- Finalize single audit testing.
- Weekly updates to the City of Elko staff.
- Exit conference with management.

Reporting

- Review of the financial statements by the partner over the engagement.
- Review of financial statements by a partner not otherwise associated with the audit to obtain a “second opinion” on the completeness and adequacy of financial statement disclosures and audit procedures.
- Completion of management letters and review with management.
- Preparation of other communications to management and the City Council.
- Assistance with preparation of the Data Collection Form and the preparation of the reporting package for submission to the Federal Audit Clearinghouse.
- Presentation to the City Council at its regularly scheduled meeting, if requested.

Ongoing Communication

- Obtain interim financial statements throughout the year for review (if requested).
- Analyze significant changes and identify areas to further tailor our audit plans and to keep us up to date with continuing changes.
- Compare the interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your City Council meetings, and any other meetings, at the Council's request.

We will hold an exit conference with management and provide periodic written or oral reports on the status of the audit to representatives of the City of Elko. The success of the audit is dependent on the amount of open communication throughout the year and not just during the audit period. We will work closely with management and the accounting personnel throughout the audit process and will hold weekly meetings to go over open items as well as discuss any potential accounting or compliance issues identified during the audit. We believe in no surprises. When we perform the exit conference, we will hold a final discussion on any potential findings and will come to a conclusion during the conference. Our goal is to have no additional findings subsequent to the exit conference.

Using Information Technology Auditors

As part of any financial audit, Eide Bailly is required under auditing standards to obtain a sufficient understanding of the accounting system and technology environment in order to plan the audit. It is our philosophy to not only meet but also exceed this requirement by involving Eide Bailly's dedicated technology specialists to participate in audits as deemed appropriate.

Our IT methodology is based on AICPA guidelines, the internal controls framework prescribed by COSO, and the best practices for technology controls as defined by the Control Objectives for Information and Related Technology (COBIT) developed by the Information Systems Audit and Controls Association (ISACA). When auditing the technology environment, we evaluate both the general technology controls

and specific application controls that are in effect. This requires our IT auditors to consider how the accounting systems, infrastructure, processes and people work individually and together to ensure financial records are being appropriately processed and reported. As such, we must work with IT staff to assess how the relevant systems and technology environment are administered and supported, and with accounting staff to evaluate how financial data is processed and system controls are maintained to enforce segregation of duties.

Eide Bailly has extensive experience integrating a variety of IT services into our audit engagements across organizations in the public, private and nonprofit sectors. These experiences include auditing of IT operations, security and software development as well as conducting both internal and external network vulnerability tests. In addition, we have former federal and local law enforcement computer forensic specialists that utilize the latest tools to analyze and investigate digital media for a wide range of purposes.

We have seasoned professionals with years of relevant technology experience, many of whom carry a myriad of certifications, including the following designations:

Certified Information Systems Auditor (CISA)	Certified Common Security Framework Practitioner (CCSFP)
Certified in Risk and Information Systems Control (CRISC)	GIAC Security Essentials Certification (GSEC)
Certified Information System Security Professional (CISSP)	Certified Internal Auditor (CIA)
Certified Information System Manager (CISM)	Certified Government Audit Professional (CGAP)
Certified Financial Systems Auditor (CFSA)	Certified Risk Management Assurance (CRMA)
Certified Ethical Hacker (CEH)	Certified Information Technology Professional (CITP)
Certified Public Accountant (CPA)	Certified Penetration Testing Engineer (CPTe)

Our experience with audits of various entities requires adherence to various standards surrounding internal controls including the COSO Framework, generally accepted government auditing standards (GAGAS) and Federal Information System Controls Audit Manual (FISCAM). We work with all our clients to help them understand the updated COSO framework. We have conducted training on COSO and risk assessments nationwide and believe we will add value and improve the effectiveness of the risk management, control and governance processes.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

My Eide Bailly (Web-Based Client Site)

My Eide Bailly is an online client site that gives clients the ability to transfer files securely and connect digitally with Eide Bailly. Email is not a secure way to exchange documents, but My Eide Bailly can handle large file uploads in a safe, secure manner.



In addition, My Eide Bailly offers clients visibility into their projects, control over who can access and see files related to those projects (including third parties), and an easy way to browse invoices, articles and upcoming webinars and other events. My Eide Bailly has an Apple and Android app as well.

My Eide Bailly makes it easy to share and stay connected with Eide Bailly, creating efficiencies for both our clients and our staff during engagements. Additional features will be added as we build our digital strategy to empower our clients to work with us digitally, if they choose.

Data Extraction Software

Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures and recalculate system calculations, among a host of other procedures developed by our audit team.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic work papers and supporting documentation, performs project tracking and facilitates quality engagement review.

Adapting to Change

Many of our clients are wondering about working on their audits remotely. Eide Bailly performs all engagements in a paperless environment. As a technology-driven firm, we've seen no issues in performing audit procedures off-site from our clients. We've taken advantage of technology, such as using Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We're utilizing Zoom to host webinars and town hall meetings to educate and assist our clients on rapidly changing circumstances and how to successfully navigate those changes. As a result, we have no concerns completing this audit remotely should the need arise. We'll discuss with management which approach, remote vs. on-site, works best for you.

In addition, Eide Bailly has developed numerous COVID-related tools, educational events, articles and partnerships to provide our clients some direction in these unprecedented times. With matters changing on seemingly a daily basis, we're ensuring these updates are passed along to you so you can feel connected and confident as you make important business decisions. We'll continue to provide these services through this pandemic and into whatever the industry experiences next.

Multi-Year Approach

We attempt to retain the majority of the audit team in order to develop a historical perspective of the operating and control environment of the City of Elko. This historical perspective allows us a deeper understanding of the risks surrounding the City of Elko and the opportunity to perform a thorough audit without a learning curve. The result of our preliminary review is a planned calendar of audit events, timing and expectations based on the budgets and related materials, organizational charts, manuals and programs, and financial and other management information systems.

We also have the resources within our offices to change your current engagement team while retaining the historical perspective that we gain over the years, if you think you would benefit from auditor rotation. The individuals in Eide Bailly's government group have extensive experience in the industry and benefit from the firm's focus on continuing education. Our government professionals are well-positioned in organizations associated with government entities, such as the AICPA and GAQC, the primary purpose of which is to promote the importance of quality government audits. We have also held leadership roles in the GFOA.

We will be available to the City of Elko throughout the year as a resource to answer questions, have discussions and confirm the appropriate accounting treatment for unique or infrequent transactions.

ii. LEVEL OF STAFFING AND NUMBER OF HOURS

Below is our proposed level of staffing and estimated hours for each segment of the audit.

City of Sparks – Staffing and Hours

	Partner	Manager	Senior Associate	Staff (Associate)	Other Support Staff	Total
Planning	15	20	25	25	10	95
Single Audit/Interim	10	10	40	20	--	80
Fieldwork	35	80	120	175	--	410
Exit Conference	5	5	--	--	--	10
Final Report	15	15	15	--	10	55
Total	80	130	200	220	20	650

iii. SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our audit of basic financial statements, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork.

We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in the areas of cash and investments, receivables and other areas deemed necessary.

iv. TYPE AND EXTENT OF ANALYTICAL PROCEDURES

Eide Bailly will apply analytical procedures throughout general planning to improve our understanding of your operations and to identify audit areas for increased attention. These will be applied to assist in planning the nature, timing and extent of other procedures. They will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. These procedures include, but are not limited to, the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

During the year-end audit fieldwork, we use analytical procedures to test whether errors affecting account balances or classes of transactions have occurred by comparing the recorded amount with an independently developed expectation of that amount. We develop the expectation in such a way that a significant difference between the expectation and the recorded amount is indicative of a financial statement misstatement, unless we can obtain and corroborate explanations for the difference. Analytical procedures are a natural extension of our understanding of your business because the key factors that influence your business may be expected to affect the financial data.

In the audit reporting phase, we perform a final analytical review at the financial statement level as the last step to ensure that we have gained a comprehensive understanding of the financial statements during the audit engagement and to determine whether the financial statements are appropriately presented and contain appropriate disclosures. Such final analytical procedures highlight and explain significant changes from the previous year and ensure that such changes are consistent with the knowledge of your business and our audit evidence. These procedures typically consider trends based on several previous years, instead of comparison only with the prior period.

V. INTERNAL CONTROL STRUCTURE

A significant aspect of the planning process involves understanding each reporting units' internal control environment, including information technology (IT) controls and, where relevant, testing of internal controls.

The following is a summary of the process Eide Bailly uses regarding internal controls over financial reporting and compliance:

Internal Controls over Financial Reporting

Our approach will start with any documentation related to internal controls already developed. We review that documentation to obtain an overview of the internal control system and then conduct interviews with the City of Elko's staff to complete the documentation of our understanding related to internal controls and significant changes each year.

After conducting the interviews, we will evaluate the internal control system design and expected operating effectiveness for significant areas depending on the reporting unit. We expect that by completing control testing in these areas, we can reduce substantive testing and conduct an efficient audit. Our approach toward control testing will be focused on key process controls or overall system controls, rather than detailed control process testing. We will also focus on key IT related controls in process areas such as revenue, payroll and claims, as they tend to allow more efficiency for an audit perspective relative to the control process.

Eide Bailly utilizes a risk-based approach incorporating both control testing and substantive tests of balances, where appropriate. In certain areas that we do not consider as significant, we will plan to conduct the audit using a primarily substantive approach. It has been our experience that it is often more efficient and effective to substantively audit a balance rather than complete an extensive control test.

Internal Controls over Compliance

Our approach for internal controls over compliance associated with federal programs is similar to the approach regarding internal controls over financial reporting related to accumulation, documentation and evaluation of the control environment.

Test of controls over compliance are required for major federal programs. Our approach is identifying key controls applicable to direct and material compliance requirements for testing, as well as incorporating results from tests of internal controls over financial reporting and IT.

The approach we will take to gain an understanding of your internal controls includes:

- Interview the City of Elko personnel.
- Review organizational charts, accounting and procedure manuals and programs.

- Complete internal control questionnaires.
- Write-up system narratives.
- Evaluate items selected for testing.
- Review controls over financial information systems.

The timely completion of this work will assist us in performing our work efficiently and communicating any potential recommendations as soon as possible.

In addition, our engagement approach is based on the following:

- Observations we believe will help the City of Elko achieve its objectives will be shared. We will also be pleased to respond to inquiries you may have about financial or other business matters.
- The assistance to be provided by your personnel, including the preparation of schedules and analyses of accounts, will be discussed with the finance department. The timely completion of this work will assist us in performing our work efficiently.

VI. DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT TEST WORK

During the planning process, we will also discuss with the City of Elko management and personnel the laws and regulations to which the City of Elko is subject. The objective of our discussion will be to determine those laws and regulations that could have a material impact on the financial statements and those laws and regulations pertinent to the City of Elko's federal financial assistance programs. Pertinent to our discussion will be our knowledge of such laws and regulations, and our knowledge of *Government Auditing Standards*. We are aware of the applicable requirements and consider them when determining the necessary audit procedures for the City of Elko.

We will perform tests of the City of Elko's compliance with certain provisions of laws, regulations, contracts and grants. We will assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.

We will combine compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures. Our audit will meet all federal and state requirements, as applicable. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

VII. DRAWING AUDIT SAMPLES FOR PURPOSES OF TESTS OF COMPLIANCE

We design our audit procedures for compliance using sampling procedures to result in sample items being selected on a random basis. To accomplish this, we utilize our data extraction software, TeamMate Analytics, to ensure our selections meet the established criteria while maintaining the random selection.

We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork. We will select the appropriate sample size to support our conclusions in compliance with laws and regulations as well as compliance with direct and material compliance requirements of major federal programs.

We will perform tests of the City of Elko compliance with certain provisions of laws, regulations, contracts and grants. We will assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts or on compliance with direct and material requirements of major federal programs. As with our sampling performed during financial statement audit sections, we generally follow the AICPA's guidance as provided in the Accounting and Audit Guide for Audit Sampling.

7. Identification of Anticipated Potential Audit Problems

Eide Bailly understands the potential for problems that may arise while conducting our audit and we're prepared to address any issues with you as they arise. We're committed to making our relationships work and do what it takes to make our clients feel comfortable even if it means late-night conference calls. We will also work our schedule so when we leave the field, we will be 95% complete with the audit and any wrap-up will be related to report issues. We believe we have a system in place that, combined with the experience we've gained, will translate to meeting your reporting deadlines with a smooth and efficient audit.

Communication before, during and after the audit is a hallmark of Eide Bailly's audit process. As part of our collaborative approach, we will meet with management during audit planning to gain a thorough understanding of the City of Elko's expectations and any changes to the organization. During the audit process, we will communicate progress through oral and written status updates and discuss significant audit issues as they arise. At the conclusion of the audit, we will jointly evaluate the effectiveness of the audit and any recommendations for future changes.

As noted above, our service model does not view the audit process as an annual "event." Instead, we communicate with management on an ongoing basis and keep you apprised of accounting pronouncements, changes in regulations and other changes that may impact the City of Elko. Our communication with management will include the following:

- Personal interaction between the team serving the City of Elko and management in the form of meetings, phone calls and emails. We like to be involved with clients throughout the year to help address ongoing issues that impact your operations. Our preferred communication is through face-to-face meetings, or at least phone conversations. We value your time and attempt to keep meetings relevant, appropriate and productive.
- Status updates as audits progress with appropriate members of management through oral and written communications.
- Ongoing communication of important regulatory changes and accounting updates occurs via email, shortly after the changes are announced or finalized.
- Occasional webinars and seminars on topics of critical interest to our government clients will communicate important information for management to be aware of.

Under this communications approach, we will discuss specific preferences you have in communicating with us including frequency and style. Based on our previous experience with you, our process is extensively customized to the City of Elko, yet still follows the framework we have put together as guidelines that our staff are expected to embrace as part of our service culture.

Most audits have issues that arise from time to time; however, we will resolve these issues through frequent communications with you, and by helping you with implementation issues, adjusting journal entries or communications with GASB staff. Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards. We understand that the most significant upcoming standard that will impact the City is GASB 87 *Leases*. We have experience and have assisted in the implementation of GASB 87 for many large governments. We understand the expectations and pitfalls of the standard. With Eide Bailly, you will have access to our firm's resources to assist with implementation. To illustrate our experience with GASB 87, please take a look at our GASB 87 webinars available at:

- GASB 87 Leases Part 1: Basics and Lessees ([Linked Recording](#))
- GASB 87 Leases Part 2: Lessors ([Linked Recording](#))
- GASB 87 Leases Part 3: Special Issues, Implementation, GASB-94 and GASB-96 ([Linked Recording](#))

Additionally, several Eide Bailly professionals serve on committees that have input into how new standards are written. This enables us to be involved from the beginning and influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the City of Elko to create a plan to address new standards one to two years prior to implementation.

In addition to financial audit standards, new federal legislation is having a significant impact on all governments. This legislation includes the CARES Act, American Rescue Plan, Infrastructure, and others. We will work with the City to ensure concerns over new federal legislation are appropriately addressed to help minimize the risk that unallowable costs are identified. As stated previously in the proposal, Kurt Schlicker is part of Eide Bailly's Government COVID-19 Response Team and Eide Bailly's Single Audit Technical Issues Committee. He will serve as this resource to the City. Please see Kurt's Single Audit Common Deficiency insights at: eidebailly.com/insights/articles.

10. Report Format

We have provided sample reports in **APPENDIX F**. The reports are just examples of what your report could look like. We understand and believe that the financial statement is your report, and we will work with you to deliver a final product that meets your approval while maintaining compliance with applicable standards.

Proposer Guarantees

We have included a signed copy in **APPENDIX B**.

Proposer Warranties

We have included a signed copy in **APPENDIX C**.

Additional Resources

LET US HELP YOU WITH MORE

We pride ourselves on being leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. When you work with us, you will have access to the knowledge and talents of more than 2,500 professionals across our firm. This includes specialized tax knowledge, a full spectrum of audit/assurance services and our many specialized services, such as:

Cybersecurity

Our professionals have deep IT backgrounds, specializing in a broad range of security services and allowing us to tailor solutions to your needs. We work with every level of your organization—your Council and executives, technical IT admins and general users—to provide insight and guidance so you can be confident your data is protected.

IT Consulting

Business planning and technology strategy go hand-in-hand, like having a good offense and defense. You cannot win the game without planning for both. Whether you want a better way to power your decision making, a simpler way to run your organization or you just want to see a return on your technology, a solid strategy always comes first. Our business consultants will help you define your goals and business needs so your technology game plan keeps you winning.

Forensic Accounting

We have seasoned professionals with years of relevant investigative experience. Our forensic accountants are experienced in assisting with internal, civil, criminal and insurance recovery investigations related to allegations of theft, fraud and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and take pride in delivering a quality work product in an efficient and timely matter.

National Tax Office (NTO)

Eide Bailly's NTO serves as a resource for clients to help analyze complex tax issues related to business decisions. Our professionals are committed to helping clients stay informed about tax news, developments and trends through various specialty areas, including accounting methods and periods, cost segregation studies, wealth transfer, state and local taxation, international tax, tax-exempt organizations, tax controversy, research and development tax incentives and tax legislation. We draw on professionals who specialize in keeping abreast of legislative actions; share updates regarding tax news, developments and trends; and have the vision to continually develop and offer services that bring value and meet our clients' changing needs. The NTO regularly publishes tax update e-newsletters, insights and hosts relevant workshops and webinars to keep our clients aware of emerging issues.

State and Local Tax (SALT)

Eide Bailly offers a variety of SALT services to help your organization get into and remain in compliance. Our consulting services include registration assistance, where we can complete or review state and local tax forms, as well as respond to state inquiries and notices or assist in preparing a response. Our professionals conduct state and local tax research for clients and provide training on these tax matters. Other key SALT areas include income taxes; franchise, gross receipts and net worth taxes; sales and use taxes; credits and incentives; employment taxes; abandoned and unclaimed property; and property taxes.



The Right Choice for the City of Elko

BUILDING A SUCCESSFUL RELATIONSHIP

To us, work is not just work; we see it as a chance to help you solve problems, achieve goals and pursue passions. After thoughtfully reviewing your needs and taking the time to understand your business, we think we are the best fit for this opportunity.

We can connect you with the knowledge, resources and solutions that help bring confidence to your business decisions. We want to work with you!

If you have questions or would like additional information, do not hesitate to contact us. We want to make sure you have everything you need to make your decision.



Teri Gage, CPA, CGMA

Partner

775.777.0062

tgage@eidebailly.com

We Want to Work with You

We are driven to help clients take on the now and the next with inspired ideas, solutions and results. We look forward to working with you.

Appendix A - Team Profiles

TEAM PROFILES

TERI L. GAGE, CPA, CGMA

Partner

INSPIRATION: Public accounting is much more than numbers, debits and credits, and the work is very challenging and changes day to day. I enjoy helping clients with any accounting issues they may have so they can grow and succeed.

775.777.0062 | tgage@eidebailly.com

Teri is an experienced accountant who specializes in government accounting and auditing. She's responsible for assuring audit quality and meeting deadlines, and she also serves on the firm's Governmental Industry Editorial Committee.

When you work with Teri, you can expect a government issues specialist who can help with your auditing needs or assist with issuing new standards. She also assists small businesses, and she takes pride in working on-site with clients and building trusting relationships.

When she's not at work, Teri enjoys spending time with her husband and two collegebound children in the great outdoors.

Client Work

Provides public accounting services in the auditing industry for over 32 years, including governments, special districts, nonprofits and tribal entities.

Helps small businesses and individuals with tax preparation, compilation and review engagements and agreed upon procedures, as well as other public accounting services.

Specialized in government accounting and auditing, including single audit and services for counties, cities, tribes and special districts.

Assisted with the implementation of new GASB standards.



Memberships

Government Finance Officers Association

American Institute of Public Accountants

Nevada State Society of Certified Public Accountants

Northern Nevada Chapter of the Association of Government Accountants

Designation/Licensures

Certified Public Accountant

Chartered Global Management Accountant

Education

Bachelor of Science, Business Administration – University of Nevada, Las Vegas

Community

Elko Lions Club, Member

Elko Lions Club Camp Lamoille

Elko Chamber of Commerce

Community Foundation of Elko County Advisory Committee Member

KURT SCHLICKER, CPA

Partner

INSPIRATION: I enjoy helping clients "get things right," whether that's for financial reporting or compliance purposes. My goal is to help clients before a regulator "helps" them.

775.689.9234 | kschlicker@eidebailly.com

Kurt works primarily with casinos, governments, and nonprofits. He specializes in auditing federal grants for compliance.

He is also a member of Eide Bailly's Single Audit Technical Issues Committee which assists the firm in staying compliant with federal grant auditing requirements. In addition, Kurt is a member of the firm's Government COVID-19 Response Team and the Eide Bailly Governmental Industry Editorial Committee.

When you work with Kurt, you can expect him to take a thorough approach to the audit. He will bring a high level of expertise to the team and make the client feel confident in the audit process.

Outside of work, Kurt enjoys spending time rock climbing and hiking. However, when he can't do those things, he enjoys reading or killing dragons in video games.

Client Work

Manages large federal grant audits as well as various financial audits.

Provides consulting services over federal procurement procedures.

Provides training over a variety of topics such as subrecipient monitoring, procurement and GASB standards implementation.



Memberships

American Institute of Certified Public Accountants

Nevada Society of Certified Public Accountants

Northern Nevada Association of Government Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science - Business Administration, University of Nevada

Community

Northern Nevada Math Club, Treasurer

MARY CAIN, CPA

Senior Manager

INSPIRATION: I enjoy working with clients to develop solutions to any accounting issues that they have so that they can continue to succeed and the new challenges that working in public accounting provides each day.

775.777.0057 | mcain@eidebailly.com

Mary works with clients throughout the year to help them meet their financial reporting requirements. Mary spends most of her time coordinating and oversees the various local governmental and nonprofit audit engagements.

Mary makes herself available to clients year around to help them with any questions they have. She takes the time to understand her clients to help ensure a smooth audit process.

Outside of work, Mary enjoys traveling, reading, and spending time with her dogs.

Client Work

Coordinating and overseeing government engagement teams from planning to completion of the audit engagement.

Communicates audit results and presentations to management, audit committees, and boards.

Helps small businesses and individuals with tax preparation, compilation and review engagements.



Memberships

American Institute of Certified Public Accountants

Government Finance Officers Association

Northern Nevada Chapter of the Association of Government Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Accounting - University of Nevada, Reno

Community

Elko Chamber of Commerce, Ambassador Committee

Appendix B - Proposer Guarantees

APPENDIX B

PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Official: Teri Gage
Name (typed): Teri Gage, CPA
Title: Partner
Firm: Eide Bailly LLP
Date: January 31, 2022

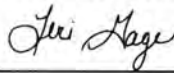
Appendix C - Proposer Warranties

APPENDIX C

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Nevada laws with respect to foreign (non-state of Nevada) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Elko.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:



Name (typed):

Teri Gage, CPA

Title:

Partner

Firm:

Eide Bailly LLP

Date:

January 31, 2022

Appendix D - Dollar Cost Proposal



EXPECTED FEES

We propose the following fees based on our understanding of the scope of work and the level of involvement of the City of Elko's staff:

1. TOTAL ALL-INCLUSIVE MAXIMUM PRICE

- i. Eide Bailly LLP
- ii. Teri Gage, as a partner of Eide Bailly, has signed this proposal and is entitled to represent the firm, empowered to submit the proposal and authorized to sign a contract with the City of Elko.
- iii. Our Total All-Inclusive Maximum Price for each year of the engagement is included below.

Professional Services	2022	2023	2024	2025	2026
Annual Financial Statement Audit	\$85,000*	\$88,000*	\$91,000*	\$94,000*	\$97,000*

**If the City has in excess of two major federal programs subject to Single Audit Requirements, you will be billed at \$5,000 for each additional major federal program.*

Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry. They are contingent upon no major changes to the City of Elko, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees do not include additional time that could be incurred due to changes to the scope of the engagement.

2. RATES BY PARTNER, SPECIALIST, SUPERVISORY AND STAFF LEVEL

Staff Level	Total Hours	Hourly Rates	Total Cost
Partner	80	\$ 300/ hr.	\$24,000
Manager	130	\$ 180/ hr.	23,400
Senior Associate	200	\$ 150/ hr.	30,000
Associate	220	\$ 130/ hr.	28,600
Other Support Staff	20	\$ 50/ hr.	1,000
Less Professional Courtesy			
Discount			(22,000)
Total	650	--	\$ 85,000

Please note, no schedule of professional fees and expenses or format to present were provided in Appendix D of the issued RFP. We would be happy to provide in a different format upon request.

3. OUT-OF-POCKET EXPENSES

Our fee included above is an all-inclusive fee for the professional services provided.

4. RATES OF ADDITIONAL PROFESSIONAL SERVICES

Additional services will be charged based on the complexity of the issue and the experience level of the staff members necessary to address it. If you request additional services, we will obtain your agreement on fees before commencing work, so there are no surprises or hidden fees.

Billing Policy Regarding Telephone Inquiries

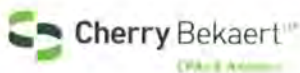
We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

5. MANNER OF PAYMENT

We agree progress payments will be made on the basis of hours of work completed during the course of the engagement. Out-of-pocket expenses are included in the total all-inclusive maximum price as noted in our dollar cost proposal. Interim billing shall cover a period of not less than a calendar month.

Appendix E – Peer Review

PEER REVIEW



Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads 'Cherry Bekaert LLP'.

Cherry Bekaert LLP

Appendix F - Sample Reports

Independent Auditor's Report

To the City Council
City of Elko, State of Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Elko, State of Nevada as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Elko, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Elko and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Elko's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole

are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Elko's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Elko's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Required Supplementary Information, such as management's discussion and analysis, pension schedules, OPEB schedules, and budgetary comparison information and related notes be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 management's discussion and analysis, pension schedules, OPEB schedules in accordance with auditing standards generally accepted in the United States of America, 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.

The schedules of budgetary comparison and reconciliation information and related notes are the responsibility of management and were derived from and relate directly to underlying accounting and other records used to prepare the basic financial statements. Such 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 of America. In our opinion, the budgetary comparison and reconciliation information and related notes are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Elko's financial statements. The combining and individual nonmajor fund financial statements and other schedules listed as supplementary information in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance) and is not a required part of the financial statements.

The combining and individual nonmajor fund financial statements, other schedules listed as supplementary information in the table of contents, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 of America. In our opinion, the combining and individual nonmajor fund financial statements, other schedules listed as supplementary information in the table of contents, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated "date of report" on our consideration of the City of Elko'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 solely 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 the effectiveness of the City of Elko's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Elko's internal control over financial reporting and compliance.

Eide Bailly Signature

Elko, Nevada
Report Date

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

To the City Council
City of Elko
Elko, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Elko, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Elko's basic financial statements and have issued our report thereon dated [Date] .

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Elko's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Elko's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Elko's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Elko's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly Signature

Elko, Nevada
Report Date

**Independent Auditor's Report on Compliance for Each Major Federal Program; Report on
Internal Control Over Compliance Required by the Uniform Guidance**

To the City Council
City of Elko
Elko, Nevada

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Elko's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Elko's major federal programs for the year ended [Date] . The City of Elko's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Elko complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended [Date] .

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Elko and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Elko's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Elko's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Elko's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Elko's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Elko's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Elko's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Elko's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly Signature

Elko, Nevada
Report Date

CULTURE

THE FOUNDATION OF SUCCESS

Caring for our external and internal clients with a passion to go the extra mile.

Respecting our peers and their individual contributions.

Conducting ourselves with the highest level of integrity at all times.

Trusting and supporting one another.

Being accountable for the overall success of the firm,
not just individual or office success.

Stretching ourselves to be innovative and creative, while managing the related risks.

Recognizing the importance of maintaining a balance between work and home life.

Promoting positive working relationships.

And, most of all, enjoying our jobs ... and having fun!



What inspires you, inspires us.

eidebailly.com



HINTON BURDICK
CPAs & ADVISORS ›

We are **PATHFINDERS**

Statement of Qualifications for External Audit Services

City of Elko, Nevada

PROPOSAL DATE: January 21, 2022

PREPARED BY:

Partner: Michael K. Spilker, CPA

590 West Mesquite Blvd., Suite 201

Mesquite, Nevada 89027

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888.566.1277 Ext. 224

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PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK CPAs & ADVISORS

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PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

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PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Transmittal Letter

January 21, 2022

Elko City Clerk's Office
Kelly Wooldridge
1751 College Avenue
Elko, NV 89801

It is with great pleasure that we present this Summary of Qualifications and Firm Profile for the City of Elko, Nevada (the City) to provide auditing services for the five fiscal years ended June 30, 2022 through 2026.

In addition to technical services, we will provide **commitment, concern, attention** and resources to assist you in meeting the many financial reporting requirements of the City. We are **dedicated to providing you with prompt and effective services** that are not only responsive to, but anticipate your needs. **We will complete our audit services in a timely manner** and deliver our reports on or before deadlines stated in the request for proposal.

We have included a **Value Proposition on page 2**, which provides an abbreviated list of reasons why HintonBurdick is the right fit for the City.

HintonBurdick provides services of the highest quality and value. Our assigned audit team consists of **partners and senior level staff with over 50 years of combined experience**; all of whom are highly trained and have sufficient expertise to meet or exceed your highest expectations. Our firm currently provides audit services for **more than 80 local governments**.

You are one of our most valued and important clients and I commit to you that you will always receive top quality service at very reasonable rates. **Our specialization in governmental auditing** has allowed us to develop techniques and procedures, which are highly efficient and enable us to provide **the most effective audit services available**. I personally manage the work we do and will see that members of our team are continuously accessible and responsive to your needs.

Clients frequently tell us that the **character and personality of our staff** is one of our firm's best qualities. Because of our staff and our proactive approach to solving problems for our clients, we have become one of the largest providers of governmental audits in the areas we serve. If you want a **personal touch and excellent service**, HintonBurdick is the right firm for you.

Very truly yours,
HintonBurdick CPAs & Advisors

Chad B. Atkinson, CPA
Audit Partner



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Value Proposition

- Services performed by a highly trained, experienced governmental auditing staff. The individuals who work in our audit department specialize in audits and perform more than 80 local government audits all year round not just as “filler work” in the off – tax season. Our assigned audit team consists of a Partner and Senior Certified Accounting staff that has over 50 years of combined experience, including extensive experience with municipal audits. We do not assign a team of lower level staff who need to be “trained” by your staff.
- HintonBurdick is an active member of the AICPA Government Audit Quality Center.
- The character and personality of our staff is one of our biggest strengths. We always receive positive feedback from client's they work with. Please call our references as listed below
- Staff are trained and have extensive experience in performing single audits and municipal audits. All of our staff that will work on your engagement receives 80 hours of audit and accounting continuing education every two years.
- Staff size allows assignment of personnel to complete the on-site audit work in the shortest possible time to minimize day-to-day disruptions and meet reporting deadlines.
- Partner and staff have extensive experience working with the City of Elko and other Nevada governments. See our recommendations from various Nevada municipalities below.
- We utilize a “fund” approach to our audit, which helps us to focus on issues related to each specific fund. This approach is unique from most firms who provide governmental audits.
- Experience with assisting local governments in obtaining the GFOA Certificate of Achievement for Excellence in financial Reporting. Partner is a member of the GFOA Special Review Committee.
- Our experience with providing audits to local governments in multiple states such as Arizona, Colorado, Nevada and Utah provides us with a background and broad range of experience which is unique to the majority of firms providing audit services to local governments.
- We audit using the latest audit software technology, which has enabled us to keep our audit prices competitive despite the continual changes to auditing and reporting standards. Our Suralink Professional Document Exchange System used for the Prepared by Client list is a cloud based system that allows the City to monitor all exchanged documents.
- Receive constructive, practical recommendations for strengthening over-all management and internal controls of the City. Audit techniques consistently identify areas of significant cost savings for our clients.
- We provide financial trend analysis of your local government during our audit presentations to the City Council.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Technical Proposal

Independence

HintonBurdick is independent of the City of Elko, Nevada as defined by auditing standards generally accepted in the United States and the U.S. General Accounting Office's *Government Auditing Standards* (1994).

HintonBurdick meets the continuing education and external quality control review requirements contained in the *Government Auditing Standards*. HintonBurdick is an equal opportunity employer and does not discriminate against any individual for any reason.

License to Practice in Nevada

HintonBurdick and key professional staff are properly registered/licensed to practice as Certified Public Accountants in the State of Nevada.

Firm Qualifications and Experience

For more than 40 years, HintonBurdick has established a reputation for providing quality governmental auditing services to numerous local governments in Arizona, Colorado, Nevada, and Utah. We are dedicated to providing high-quality services to a wide variety of public and private entities. In addition to the audit and accounting work traditionally associated with Certified Public Accounting firms, a broad spectrum of consulting, analysis, and negotiation services are offered. HintonBurdick was recently listed as Utah's seventh largest Certified Public Accounting firm. Our St. George, Gilbert, Cedar City, Richfield and Mesquite offices employ approximately 100 associates, which includes numerous CPA's and professional staff trained to audit various local governments and accounting systems. We will primarily service the needs of the City from our St. George office which have 9 partners, 6 managers, 5 senior accountants, 8 staff accountants and various paraprofessional and support staff.

HintonBurdick is an active member of the AICPA Government Audit Quality Center.

HintonBurdick is an active member of the American Institute of Certified Public Accountants, Utah Association of Certified Public Accountants, Governmental Finance Officers Association, Arizona Government Finance Officer Association, and Nevada Government Finance Officers Association and participates in the American Institute of Certified Public Accountants' quality review program.

HintonBurdick is currently engaged and has recently performed audits for more than 80 governmental clients that we feel provides us with auditing experience for governmental entities in accordance with the provisions set forth in Generally Accepted Auditing Standards, Government Auditing Standards, issued by the Comptroller General of the United States (the "Yellow Book"), and OMB Uniform Grant Guidance and the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Our experience with providing audits to local governments in multiple states such as Arizona, Colorado, Nevada and Utah provides us with a background and broad range of experience which is unique to the majority of firms providing audit services to local governments. We also provide monthly full-service accounting work, including budgeting, general ledger, payroll, bank reconciliation, billing, cash receipts and cash disbursement procedures, for some of our local government clients. This provides us with an in-depth knowledge of basic accounting systems and procedures for local governments.

HintonBurdick has assisted local governments such as City of Fernley, NV, Churchill County, NV, White Pine County, NV, City of Page, AZ, City of El Mirage, AZ, Town of Williams, AZ, City of Show Low, AZ, Town of Pinetop-Lakeside, AZ, Town of Taylor, AZ, Town of Snowflake, AZ, and St. George City, UT in obtaining the GFOA Certificate of Achievement in Financial Reporting for several years.

We have a CPA staff member who is designated as a certified information systems auditor (CISA) who supervises a team that provides in-depth auditing and analysis of information and technology systems. We have also recently established a team that provides in-depth analysis of internal controls in relation to SSAE 16 (SOC) Type I and Type II audits. We have Experience in performing various rate studies, payroll studies, impact fee studies and other analysis.

The business and regulatory environment is constantly changing. HintonBurdick is committed to staying on the leading edge and helping our clients cope with change in a positive manner. Our system of quality control meets the highest industry standards. We understand that while management is responsible for the success of the organization, independent accounting professionals can provide valuable resources to support management efforts. HintonBurdick considers itself "on call" twenty-four hours a day and well suited to handle the changing needs of its growing clientele. An on-going dedication to proactive, quality service has built the practice and maintains the growth of HintonBurdick.

External Quality Control Review

HintonBurdick has never received any disciplinary actions from any federal, state, or other agency. The firm has undergone two mandatory external quality control reviews conducted by the Utah State Auditor's office within the last eight years. Both of the reviews were conducted specifically for governmental audits, and resulted in no findings or recommendations.

A copy of our most recent independent peer review report follows. This review included several governmental audit engagements. The report is posted on our firm's website at www.hintonburdick.com for the public accessibility requirement.



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK CPAs & ADVISORS

Independent Peer Review

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPAs
and the Idaho Society of CPAs
Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

August 14, 2020

To the Owners of
HintonBurdick CPAs & Advisors
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of HintonBurdick CPAs & Advisors (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, an audit of an employee benefit plan, and an examination of service organizations (SOC 1 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of HintonBurdick CPAs & Advisors in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. HintonBurdick CPAs & Advisors has received a peer review rating of *pass*.

Poulsen, VanLeuven & Catmull
Poulsen, VanLeuven & Catmull P.A.

1360 Albion Avenue • Burley, Idaho 83318 • (208) 678-1300 • Fax (208) 678-1301 • www.pvccpas.com



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Partner, Supervisory, and Staff Qualifications and Experience

The character and personality of our staff is one of our biggest strengths. We always receive positive feedback from client's they work with. The individuals who work in our audit department specialize in audits and perform approximately 130 audits, including more than 80 local government audits, all year round, not just as "filler work" in the off – tax season.

The assigned audit team will include three full-time professionals, including two certified public accountants and one or more full-time administrative staff. All Certified Public Accountants listed as key staff assigned to the engagement are properly registered to practice in the state of Colorado. Collectively, all members of the assigned team have over 50 years of audit experience. We do not assign a team of lower level staff who need to be "trained" by your staff. The assigned team provides the resources to complete the on-site audit work in the shortest possible time to minimize day-to-day disruption. We do not anticipate rotation of any key staff on the engagement. Over many years of experience we have experienced very little staff turnover. If a staffing change is needed, the personnel will be replaced with personnel possessing equal qualifications.

The team members are highly trained and have sufficient expertise to meet or exceed your highest expectations. The required team members receive 80 hours of "yellow-book" audit and accounting continuing education and complete at least 24 hours of continuing education in subjects directly related to government accounting and auditing every two years. They are trained and have extensive experience in performing single audits. All staff assigned to the engagement are experienced in the use of various accounting software systems.

The Partner will personally manage the entire engagement and see that members of our team are continuously accessible and responsive to your needs. The partner will work together with the senior staff to plan the audit and supervise the on-site audit services. The partner will also be involved and provide supervision for review of audit work papers and the technical review of the financial statements and other reports issued with the engagement. The planned audit team will consist of approximately four professional staff from the St. George office.

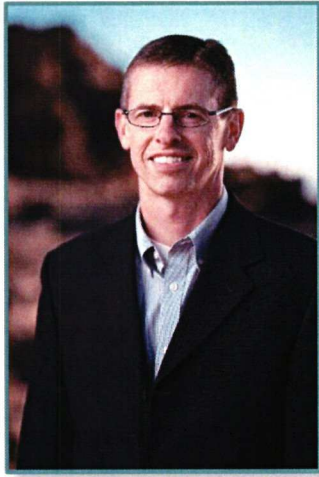
Key staff assigned are as follows:

- *Engagement Partner:* Chad B. Atkinson, CPA with over 20 years experience
- *Quality Control Partner:* Michael K. Spilker, CPA with over 30 years experience
- *Consulting Partner:* R. McKay Hall, CPA, CISA, CITP, CFE with over 12 years experience
- *Audit Senior:* Viktoryia Yahorava, with over 5 years experience



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK CPAs & ADVISORS



Chad B. Atkinson, B.A., M.Pr.A., C.P.A.

Audit Partner

Chad B. Atkinson graduated from the University of Utah with a Bachelor of Arts degree in 1998 and a Master of Professional Accountancy degree in 1999. While attending the University of Utah, Mr. Atkinson was recognized as an outstanding accounting student by receiving several academic scholarships and was an active member of Beta Alpha Psi, a nationally recognized accounting organization. Mr. Atkinson has also served on various student organizations at Dixie College and the University of Utah.

With [more than 20 years of audit experience](#), Mr. Atkinson serves on the firm's Audit Committee. Mr. Atkinson has [specialized in governmental audit services](#) and has extensive experience in providing financial and federal single audits for numerous local governments. In addition to his local government experience, he also has a broad range of accounting and related experience in performing rate studies, internal control reviews, information system analysis and installations, MAS court audits, budgeting, compiled and reviewed financial statements, forecasted/projected financial statements, business planning and general management consulting. Mr. Atkinson also has experience in the use of various accounting software systems.

Mr. Atkinson has served a wide variety of clientele in Colorado, Arizona, Utah, and Nevada including, municipalities, counties, school districts, special service districts, courts, not-for-profit organizations, utilities, construction and development companies and other business entities. [A selected list of municipalities](#) and counties served by him in the last five years includes:

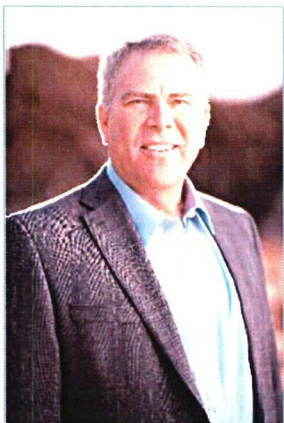
- Boulder City, NV
- Carson City, NV
- [City of Elko, NV](#)
- West Wendover, NV
- Hurricane City, UT
- Kanab City, UT
- Bayfield, CO
- Ignacio, CO
- City of Somerton, AZ
- Churchill County, NV
- Lander County, NV
- White Pine County, NV

Mr. Atkinson has received 80 hours of "yellow-book" audit and accounting continuing professional education (CPE) and has attended and completed more than 24 hours of CPE in subjects directly related to government accounting and auditing every two years. [Relevant CPE courses](#) attended over the last three years includes training on government and non-profit accounting and auditing, single audits, new statements on auditing standards suite, preparing a CAFR, FASB standards codification, GASB updates, Uniform Guidance, internal control, risk assessment, fraud risks, ethics and numerous other courses.

Mr. Atkinson is a [Certified Public Accountant](#) licensed to practice in Utah and has met the license requirements for conducting local government audits in Nevada. He is a member of the American Institute of Certified Public Accountants, and the Utah Association of Certified Public Accountants. He regularly provides instruction at annual local government seminars sponsored by HintonBurdick. Mr. Atkinson is also a [GFOA Quality Control Reviewer](#) which provides him exposure to numerous local government financial statements.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS



Michael K. Spilker, B.S., C.P.A.

Audit Partner

Mr. Spilker graduated Cum Laude from Utah State University, earning a Bachelor of Science degree with honors in accounting. With **more than 30 years of audit experience**, Mr. Spilker serves as the firm's **Audit Quality Control Partner**. Mr. Spilker has **specialized in governmental audit** services and has extensive experience in providing financial and federal single audits for numerous local governments. In addition to his local government experience, he also has a broad range of accounting and related experience in performing internal control reviews, forensic auditing, MAS court audits, budgeting, compiled and reviewed financial statements, business planning and general management consulting.

Mr. Spilker has served a wide variety of clientele including, **municipalities** counties, school districts, special service districts, courts, tribal governments, not-for-profit organizations, and utilities. Mr. Spilker has also served a wide range of audit clients ranging in size from the North Slope Borough, Alaska with billions of dollars of transactions to the smallest local government. **A selected list of municipalities** served by him in the last five years includes:

- | | | |
|---------------------------|------------------------|------------------------|
| ▪ Carson City, NV | ▪ City of Fernley, NV | ▪ St. George City, UT |
| ▪ Hayden, CO | ▪ City of Goodyear, AZ | ▪ City of Show Low, AZ |
| ▪ Herriman, UT | ▪ Manti, UT | ▪ Snowflake, AZ |
| ▪ Hot Sulphur Springs, CO | ▪ City of Mesquite, NV | ▪ Pinetop-Lakeside, AZ |
| ▪ City of Elko, NV | ▪ City of Page, AZ | ▪ Washington City, UT |

Mr. Spilker compiled our firm's compliance audit program for auditing **local governments in the State of Colorado**. He has received 80 hours of "yellow-book" audit and accounting continuing professional education (cpe) and has attended and completed more than 24 hours of cpe in subjects directly related to government accounting and auditing every two years. **Relevant cpe courses** attended over the last three years includes training on government accounting and auditing, single audits, statements on auditing standards, GASB updates including GASB 84, and 87 to 92, internal control, risk assessment, fraud risks, ethics and numerous other courses.

Mr. Spilker is a **Certified Public Accountant** licensed to practice in Arizona and Utah and has met the license requirements for conducting local government audits in Colorado. He is a member of the American Institute of Certified Public Accountants, the Utah Association of Certified Public Accountants and the GFOAZ.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS



R. McKay Hall, C.P.A., CISA, CITP, CFE

Audit Partner

R. McKay Hall graduated from Southern Utah University with his Master of Accountancy degree in 2007 and Bachelor of Arts in Computer Science, Magna Cum Laude, in 2000. With **over twelve years of experience**, Mr. Hall has specialized in auditing and accounting services including forensic analysis and services. He also has a broad range of accounting and related experience in **performing internal control reviews and information system analysis and installations**.

Mr. Hall has served a wide variety of clientele, including tribes, counties, **municipalities**, utilities, and other entities. He works with numerous **municipalities similar to the City** in various states and provides monthly **full-service accounting work**, including budgeting, general ledger, payroll, bank reconciliation, billing, cash receipts and disbursement procedures, for some of our local government clients.

Mr. Hall is **currently working with the City to assist with implementing procedures for COVID-19 assistance**.

Relevant CPE courses attended include GASB updates, OMB updates, auditing updates, finding emerging fraud patterns, cyber security, risk assessment, internal controls, ethics, fraud risk, and numerous other courses.

Mr. Hall is a **Certified Fraud Examiner (CFE)** and designated as a **Certified Information Systems Auditor (CISA)** and **Certified Information Technology Professional (CITP)**. He is a member of ISACA (formerly Information Systems Audit and Control Association) and the AICPA Information Technology Section, and supervises a team that provides in-depth analysis of information and technology systems. Mr. Hall is a **Certified Public Accountant** and a member of the American Institute of Certified Public Accountants (AICP), the Utah Association of Certified Public Accountants (UACPA), and the **Government Finance Officer Association** of Arizona.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS



Viktoryia Yahorava, B.S., M.Acc.

Audit Senior

Viktoryia Yahorava graduated from Dixie State University, completing her Bachelor of Science degree in 2015 and her Master of Accountancy degree with a concentration in government in 2018. After working as a purchasing agent for a charter school, Ms. Yahorava started her career as an auditor with HintonBurdick in 2015. She has specialized in governmental audit services and has experience in providing financial and compliance audits for numerous local governments. In addition to her governmental audit experience, she also has a broad range of accounting and

related experience in performing compiled and reviewed financial statements and general management consulting. Ms. Yahorava also has experience in the use of various governmental fund accounting software systems.

In her employment with HintonBurdick, PLLC, Ms. Yahorava has served a wide variety of clientele, including tribes, municipalities, school districts, special service districts, counties, not-for-profit organizations, 401k and pension plans audits, financial institutions and other business entities.

She has over six years of experience working with numerous local governments similar to the City of Elko. She works with municipalities in various states. Viktoryia is very familiar with the City of Elko's operations as she supervised the audit for the City's fiscal year 2020 and 2021 audits.

A selected list of local governments served by her in the last five years includes:

- Apple Valley, UT
- City of Elko, NV
- City of Fernley, NV
- Hurricane City, UT
- Lander County SD, NV
- City of Page, AZ
- Santa Clara City, UT
- St. George City, UT
- Washington County, UT
- Washington City, UT

Ms. Yahorava is current with all hours of "yellow-book" audit and accounting continuing professional education (cpe) and has attended and completed cpe in subjects directly related to government accounting and auditing. Relevant cpe courses attended over the last two years includes training on government accounting and auditing, compilations and reviews, risk assessment, fraud risks, GASB updates, internal control, ethics and numerous other courses.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Prior Engagements with the City of Elko

HintonBurdick performed the fiscal year 2016 through 2021 audits for the City of Elko, Nevada. HintonBurdick is independent of the City as defined by auditing standards generally accepted in the United States and the U.S. General Accounting Office's *Government Auditing Standards*.

Similar Engagements with other Governmental Entities

HintonBurdick performs audits for more than 80 local governments on an annual basis. We have audited several municipalities in Nevada over the past three years; including: Boulder City, Carson City, City of Elko, City of Fernley, City of Mesquite, and the City of West Wendover.

The following are the three most significant municipal engagements performed from the St. George office in the last three years that are similar to the engagement described in the City of Elko's request for proposal.

Firm/Government Agency Name: Carson City, NV	
Contact Person: Sheri Russell	Phone: 775-283-7222
Title: Chief Financial Officer	Total staff hours: 695
Address: 201 North Carson Street, Suite 3, Carson City, NV 89701	E-Mail Address: srussell@carson.org
Project Size, Complexity, Scope and Duration: 37 funds (28 governmental, 6 proprietary and 3 fiduciary funds) Financial Audit (single audits when applicable) new client for fiscal year 2021	
Firm/Government Agency Name: City of Fernley, NV	
Contact Person: Denis Lewis, CPA	Phone: 775-784-9843
Title: Finance Director	Total staff hours: 350
Address: 595 Silver Lace Blvd. Fernley, NV 89408	E-Mail Address: dlewis@cityoffernley.org
Project Size, Complexity, Scope and Duration: 10 funds (7 Governmental, 2 proprietary and 1 fiduciary) Financial Audit (single audits when applicable) for eight years	



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK CPAs & ADVISORS

Firm/Government Agency Name: Boulder City, NV	
Contact Person: Diane L. Pelletier, CPA	Phone: 702-293-9250
Title: Finance Director	Total staff hours: 465
Address: 401 California Ave. Boulder City, NV 89005	E-Mail Address: dpelletier@bcnv.org
Project Size, Complexity, Scope and Duration: 19 funds (16 governmental and 3 proprietary) Financial Audit (single audits when applicable) for four years	

References - Recommendations

Our widely diverse clientele vary in size and complexity, but they have one thing in common; they trust that we will deliver the highest level of client service. *If you want a personal touch and excellent service, HintonBurdick is the right firm for you.* We love our job and it shows through our client's comments. Here are a few client comments to illustrate this point:

- Denise Lewis, City of Fernley, NV:
"Prior to, during and even after field work, the Firm's responsiveness, timeliness and professionalism has been impressive".
- Elizabeth Francis, White Pine County, NV:
"In addition to annual audits, HintonBurdick provides answers to inquiries we might have outside the audit cycle related to both the audit process and other matters".
- Dave Empey, City of Mesquite, NV
"Each year, from a client perspective, staff assigned to our engagement have reviewed our client files from the previous audit and "know" us before arriving for field work".
- Ed Muder, City of Show Low, AZ:
"The staff and auditing work of HintonBurdick have not disappointed. In fact, they have more than lived up to their reputation as a polished, accurate, and thorough auditing firm".
- Phil Peterson, St. George City, UT
"Our experience with the firm and their auditors has been exceptional. They are timely in being here when they say and getting their audit completed in a timely manner".
- Sherry Wideman, Churchill County, NV:
"The firm's responsiveness, accuracy, and professionalism have been very impressive. Members of the Firm have been great to work with and did an efficient job of planning and preparing for the audit which saved a significant amount of County staff time".



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK CPAs & ADVISORS

Specific Audit Approach

We believe, and have demonstrated repeatedly, that the annual audit should complement and enhance management, in addition to providing the desired assurances of a thorough, professional examination of the records. All aspects of the audit planning process, evaluation of controls, audit programs, field work and final analytical procedures are integrated so that the audit is a continuous process. We utilize the latest procedures in our audit tests, as well as using the latest technology to reduce costs and errors. Our firm structure and staff size enables us to provide more value by allowing professional staff to perform tasks that match their expertise level. We are constantly alert during our examination, and it is not uncommon for us to discover situations during the audit which result in savings to entities of thousands of dollars, often much greater than our fee. In addition to auditing financial results, we look at the overall performance and operations of the entity. We develop constructive, practical suggestions for the improvement of internal accounting controls and procedures, as well as for the strengthening of overall management, and will formally communicate these suggestions in a management letter.

We estimate a total of 460 hours to complete the financial audit and the single audit, if applicable.

Detailed Work Plan

Staff Level:	Supervisory		Partner	Total
	Staff	Staff		
Planning Stage: (May - July)				
Engagement letter				
Internal control documentation and review				
Audit approach plan - risk assessments				
Confirmations				
Review of minutes				
Inventory, test of controls and other				
Total planning stage	20	42	15	77
Fieldwork Stage: (September - October)				
Testing of cash and investments				
Testing of capital assets and capital project funds				
Testing of cutoff, current liabilities and payroll				
Testing of long-term debt, OPEB, NPL and debt service funds				
Detailed examination of all funds (GF, SRF, UF, Other)				
Single audit testwork				
Compliance and other testwork				
Total fieldwork stage	190	80	30	300
Wrap Up Stage: (October - November)				
Final review and analytical procedures				
Financial statements				
Preparation of reports, management letter				
Single Audit Report and data collection form				
Total wrap up stage	15	48	20	83
Totals	225	170	65	460



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Proposed Work Schedule

HintonBurdick's staff size and experience allows assignment of resources to complete the audit work in the shortest possible time to minimize day-to-day disruption. We have conducted countless audits over the last 40 years and have developed an audit process which will allow us to perform the audit and meet the deadlines as outlined in your request for proposals. The details of each segment of the audit are proposed as follows:

Segment 1 – Planning Stage (June through July):

- Hold entrance conference and review prior year financial statements, accounting records and other information and issue the engagement letter.
- Prepare and submit the detailed audit plan to the City with a Prepared by Client (PBC) list.
- Obtain preliminary trial balance, select accounts and prepare confirmation letters.
- Review prior period audit work papers and review council meeting minutes.
- Prepare internal control narratives and review internal controls, accounting systems and grant management procedures.
- Prepare risk assessments, review compliance issues and develop audit programs.
- Prepare calculations for major fund determination, single audit major program determination and materiality levels for financial statements and major programs.
- Perform inventory observations and tests of controls, as applicable.
- Schedule field work dates.

Client responsibilities for Segment 1:

- Ensure availability of City audit liaison and other City staff for the entrance conference and preliminary planning work as applicable.
- Provide preliminary trial balance, and confirmation contact information.
- Update internal control narratives provided by the auditor.
- Assemble information for the PBC list in preparation for the field work stage.
- Coordinate field work dates.

SEGMENT 2 – FIELDWORK STAGE (SEPTEMBER OR OCTOBER):

- Hold entrance conference for field work.
- Perform detailed audit procedures based on planning and assessment of internal controls and risk assessments, including procedures for cash and investments, capital assets, cutoff, inter-fund transactions, current liabilities, payroll, long-term debt, detailed examination of all funds and related accounts, compliance testing and single audit test work, when applicable.
- Hold exit conference with City staff upon completion of field work to summarize the results of field work, review preliminary findings and discuss report deadlines and any unresolved issues.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Client responsibilities for Segment 2:

- Provide various documents and schedules as per the PBC list.
- Ensure that work space is available and that City staff are available to provide assistance, locate supporting documentation and respond to inquiries during the scheduled field work dates.

SEGMENT 3 – WRAP UP STAGE (OCTOBER - NOVEMBER):

- Conduct partner and manager review of audit workpapers and audit programs.
- Conduct final review and analytical review procedures.
- Prepare and submit draft financial statements, proposed audit adjustments, MD&A template, proposed financial statement grouping schedules, GASB 34 reconciliations,
- Prepare and submit draft findings and recommendations, as applicable.
- Finalize the audited trial balance and provide it to the City for reconciliation to the audit.
- Deliver final reports and communication letter to those charged with governance.
- Prepare the single audit electronic submission to IDES federal single audit clearing house, when a single audit is performed.
- Present the audit to the City council.

Client responsibilities for Segment 3:

- Review the proposed audit adjustments draft reports and draft findings and recommendations and comment as applicable.
- Review the draft financial statements.
- Provide MD&A and statistical section, if applicable.
- Provide signed client representation letter to the auditor.
- Coordinate the council meeting or audit committee presentation.
- Certify the single audit on-line submission, when applicable.
- Submit financial statements and applicable reports to the state.

Detailed Work Plan for Technical Review of Reports

HintonBurdick has developed a local government financial statement review checklist that we use in the preparation and/or review of the financial report. The checklist includes numerous recalculations, relationship tests and other procedures that we have developed over the last 40 years of preparing and reviewing local government financial statements. To ensure all disclosures are properly reported, we utilize GFOA checklists and the PPC Practice Aids Disclosure Checklist for governmental financial statements which is updated every year.

We will submit proposed audit adjustments, our opinion letters, and our findings and recommendations to management in order to provide the opportunity for comments and clarifications before the reports are finalized.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Audit Objectives

We follow the eight standards (SAS104 to SAS111) that have been collectively referred to as the **risk assessment standards**. The primary objective of these standards is to enhance auditors' application of the audit risk model in practice by specifying, among other things:

- More in-depth understanding of the entity and its environment, including its internal control, to identify the risks of material misstatement in the financial statements and what the entity is doing to mitigate those risks.
- More rigorous assessment of the risks of where and how financial statements could be materially misstated based on that understanding.
- Improved linkage between the auditor's assessed risks and the nature, timing, and extent of audit procedures performed in response to those risks.

In addition to the above objectives related to risk assessment the following audit objectives related to assets, liabilities, revenues, expenditures, financial statements and compliance are common to governmental audits and will be utilized based on our assessment of risks and the results of our procedures.

- All cash and investments of the entity are on hand, in transit, or on deposit with third parties in the name of the entity. Cash and investments are stated at the correct amount and reflect a proper cutoff. Depositories are legally acceptable; adequate collateral has been pledged and cash and investment restrictions are appropriate.
- Wages, salaries and benefits disbursements are computed using rates or amounts approved by the governing board and in accordance with laws and regulations and for work performed and authorized.
- Expenditures are properly recorded for goods or services received and as authorized (in accordance with budget and grant agreements). Expenditures and related liabilities have been recorded correctly as to account, fund, budget category, period and amount.
- All valid revenues have been recorded correctly as to account; fund, budget category, period and amount and billed revenues or charges for services and related receivables have been properly stated at the net realizable amount.
- Account balances and transactions are properly summarized and classified in the financial statements, and related disclosures are adequate.
- GASB34 conversion adjustments for the statement of net assets and statement of activities have been made in accordance with accounting standards in all material respects.
- Federal and state grant revenues and expenditures are administered and recorded in accordance with grant provisions and related laws and regulations.
- Management is aware of federal and state compliance issues and has established procedures for compliance with laws and regulations.

Audit Sampling

Statistical sampling is generally not deemed to be appropriate or necessary based on the number and type of transactions processed by governmental entities and other cost/benefit considerations; however, statistical sampling may be used based upon professional judgment as a result of our audit planning. We normally select numerous samples of transactions for testing various account balances and compliance based on our preliminary analytical procedures and depending on materiality, risk assessments, inquiries of personnel and based on our assessment of internal control and major programs for the **single audit**, as applicable.



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Information Technology

HintonBurdick's paperless audit software system enables us to import and analyze your financial data and gives us the ability to analyze, sort, extrapolate and compare your information with prior years, projected results and other expectations so that we can **effectively and efficiently plan and perform the audit**. Documents provided to HintonBurdick should be provided in an electronic format whenever possible. As an integral part of our evaluation of your system of internal controls we will evaluate your electronic data processing (EDP) system and document the system through inquiries and observations. Software for data extraction will be used if applicable as a result of audit planning. System tests for integrity, security, use of computer assisted audit tools, and the use of an IT specialist will be applied if deemed necessary based on audit objectives and results of planning and other test work.

Analytical Procedures

HintonBurdick utilizes analytical procedures in both the planning stage and the final review stage of the audit in accordance with generally accepted auditing standards accepted in the United States of America. Comparisons will be made between the current year actual and prior year actual activity as well as budget-to-actual comparisons. We will also utilize various other analytical procedures during the field work stage of the audit such as analysis of gross margins, rate analysis, month to month comparisons for service revenues and various other ratios and analysis. We also step back and review the relationship of each fund's balance sheet and statement of income and analyze net income or loss in comparison to the prior year, fund balance appropriations and other expectations. We look for appropriate relationships and analyze expectations based on our knowledge of the City and our **numerous years of experience**. This **analytical approach** often **reveals problems** that may have been missed by simply performing "canned" audit procedures.

Internal Controls

Auditing standards require the auditor to obtain a sufficient understanding of internal control and fraud risk factors in order to plan the audit and to determine the nature, timing and extent of test to be performed. An understanding of the City's financial operations, funding source requirements, transaction cycles, internal control structure and fraud risk factors will be achieved through inquiry, observation, walkthroughs and tests of transactions. We will request the assistance of your accounting staff in preparing a written narrative of significant transaction cycles and we will utilize other resources such as your policies and procedures manual, organizational charts, the budget and other management information systems. Professional standards require that we communicate, in writing; deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit. We will also communicate, in writing, **constructive, practical suggestions for strengthening overall management and internal accounting controls and procedures**.

Laws and Regulations

HintonBurdick has developed a legal compliance audit guide based upon applicable state statutes to test compliance with state law. The audit guide, which is updated annually, along with inquiry of your personnel and a review of grant agreements will be performed to determine if management is



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

aware of laws and regulations and to perform compliance test work. We also utilize OMB Uniform Grant Guidance for testing federal grants in accordance with the single audit act, as applicable.

Audit Samples for Tests of Compliance

During our financial audit test work we normally select numerous samples of transactions for testing various account balances. In order to test compliance with federal and state laws and local ordinances, additional samples will be selected based on prior year's findings, [single audit compliance guides](#) and materiality, specific requirements as per our state compliance audit guide and per review of grant agreements, as applicable.

Fund Approach – Departments

We utilize a “[fund](#)” approach to our audit, which helps us to focus on issues related to each fund rather than overall revenues or expenditures. This approach is [unique from most firms who provide governmental audits](#). This approach allows our audit team to focus on the purpose of the fund and the interrelationships between the balance sheet accounts, revenues, expenditures and fund balance. Our audit approach is based on the materiality level of each major fund and the remaining non-major funds. During our new audit engagements, we frequently find that prior auditors have overlooked some departments and transactions. Thus, we make a point to continue this thorough approach from year to year, which enhances the awareness of the audit requirements and [encourages department heads](#) to follow policies and procedures. As such, you will receive added value from the audit.

Quality Control

HintonBurdick follows professional standards which require an independent peer review and we also conduct annual in-house quality control reviews on a comprehensive selection of audit engagements. Moreover, every audit engagement is subject to quality control procedures performed by the audit engagement partner and manager who are responsible for ensuring that our audit procedures, documentation, and reporting are in compliance with auditing standards, state statutes, OMB Uniform Grant Guidance and firm policies. Technical partner reviews are also performed on selected engagements and when deemed appropriate.

Identification of Anticipated Potential Audit Problems

The City should anticipate the implementation of GASB 87: *Leases* and other significant standards in future years; however, we do not anticipate any potential audit problems. Should any audit problems arise, we will discuss the issue with the appropriate level of City staff or management and a plan will be implemented to address the problem.

Report Format

Please refer to the City's FY21 financial statements for example formats of required reports that were issued by HintonBurdick.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Appendix B Proposer Guarantees

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Official:

Name (typed): Chad B. Atkinson

Title: Member / Partner

Firm: HintonBurdick, PLLC

Date: January 21, 2022



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Appendix C Proposer Warranties

- A. Proposer warrants that it is willing and able to comply with State of Nevada laws with respect to foreign (non-state of Nevada) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Elko.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:

Name (typed): Chad B. Atkinson

Title: Member / Partner

Firm: HintonBurdick, PLLC

Date: January 21, 2022



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Cost Proposal

Our all-inclusive maximum price for the financial and single audits of the City for the years ended June 30, 2022 thru 2026:

Service	FY2022	FY2023	FY2024	FY2025	FY2026
Financial audit	\$ 56,000	\$ 57,600	\$ 59,350	\$ 61,150	\$ 63,000
Federal Single Audit	\$ 3,700	\$ 3,825	\$ 3,950	\$ 4,075	\$ 4,200
Total All-Inclusive Maximam Price	\$ 59,700	\$ 61,425	\$ 63,300	\$ 65,225	\$ 67,200

A detail schedule of professional fees and expenses that supports the total all-inclusive price as listed above is provided in [Appendix D](#) on the following page.

Professional fees are being increased substantially from prior year cost proposals for the following reasons:

- The cost of recruiting, hiring, and retaining quality professional staffing has increased substantially. As you know, accounting professionals are in high demand.
- The cost of living has increased substantially from prior years – see various market indicators, but the social security COLA for 2022 is 5.9%.
- The governmental accounting standards board (GASB) continues to change the accounting standards that directly increases the time required on each engagement. More changes due to GASB 87 are expected in FY22 as well as other standards in the near future.
- The cost of auditing federal programs has increased due to additional federal funding being received by local governments, including the City.

We anticipate the scope of the work to include an examination of the same accounts and activities included in the fiscal year 2021 audit. The above prices are based upon the assumption that the City's records are in good, auditable condition and that the City's personnel will be available to assist on a timely basis and that HintonBurdick will prepare the financial statements and related documents. Other non-audit services, such as assistance with bookkeeping or other accounting services necessary to bring the records and accounts into auditable condition are not anticipated.

We [do not bill for casual phone calls](#) and consultations and we encourage you to call on us throughout the year. Additional services can be provided at the same rates set forth in [Appendix D](#) on the following page if requested by the City.

Chad B. Atkinson, CPA is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City.

We appreciate your consideration of HintonBurdick, PLLC for this engagement and look forward to a continued pleasant and mutually beneficial relationship.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK CPAs & ADVISORS

Appendix D Detail Schedule of Fees and Expenses

	Hours	Quoted Hourly Rates	Total
Partner	59	\$ 200	\$ 11,800
Managers	77	161	12,397
Supervisory Staff	85	120	10,200
Staff	199	105	20,895
Other (Clerical)	10	70	700
Rounding			8
Subtotal	430		\$ 56,000
Other (Specify):			
Single Audit	30	\$ 123	\$ 3,700
Out of pocket expenses:			
Meals and Lodging			-
Transportation			-
Total all inclusive maximum price for 2022 fiscal year audit			\$ 59,700

As per the above schedule, there will not be any charges for out-of-pocket charges such as travel, lodging and subsistence; thus, reimbursements for such at the prevailing City of Elko rates for its employees will not be applicable.

**Elko City Council
Agenda Action Sheet**

1. Title: Review, consideration, and possible approval to apply to NDEP to be placed on the priority list for Bipartisan Infrastructure Law (BIL) funding for Drinking Water and Clean Water Revolving Funds, and matters related thereto. FOR POSSIBLE ACTION
2. Meeting Date: 2/22/2022 4:00 PM - Regular Meeting
3. Agenda Category: New Business
4. Time Required: 5 Minutes
5. Background Information: The Office of Financial Assistance (OFA) is working closely with EPA to provide funds that will benefit water or wastewater systems for infrastructure needs. The State Revolving Fund programs will administer these funds based on a priority list administered by NDEP. The City Water and Sewer Departments would like to apply to be placed on the priority lists for this funding to help offset the costs of the new Revised Lead and Copper Rule, Tank Rehabilitations, Well Rehabs, and Wastewater related projects where there is a need for improved infrastructure within the city. After being placed on the priority list Staff will bring projects back to City Council for approval to apply for funding. DJ
6. Budget Information:

Appropriation Required: N/A
Budget amount available: N/A
Fund name: N/A
7. Business Impact Statement: Not Required
8. Supplemental Agenda Information: N/A
9. Recommended Motion: Pleasure of the Council.
10. Prepared by: Dale Johnson, Utilities Director
11. Committee/Other Agency Review:
12. Council Action:

13. Council Agenda Distribution:Name	Email Address	Fax Number	Mailing Address
<#DistributionName>	<#DistributionEmail>	<#DistributionFax>	<#DistributionMailing>

The background is a light blue gradient with several realistic water droplets of various sizes scattered across the surface. The droplets have highlights and shadows, giving them a three-dimensional appearance.

CITY OF ELKO

WATER RIGHTS

CITY WELLS

- 17 - POTABLE WATER WELLS THAT FEED THE CITY WATER DISTRIBUTION SYSTEM.
- 1- NON-POTABLE CONSTRUCTION WELL (WELL 33).
- 1- NON-POTABLE IRRIGATION WELL (GOLF COURSE WELL 1)
- 1- NON-CHLORINATED POTABLE WATER WELL (SNOWBOWL WELL)
- 2- TEST HOLES – WEST EXIT (EXIT 298) AND WELL 39 (COPPER STREET)

WEST EXIT PROPOSED PUMPING CAPACITY 1500 – 2000 GPM. NO WATER RIGHTS ARE ATTACHED TO THIS POINT OF DIVERSION, AT THIS TIME.

WELL 39 DID NOT PRODUCE SIGNIFICANT CAPACITY AND WILL NOT BE FURTHER EXPLORED.

WATER RIGHTS FOR ALL WELLS

- THE ANNUAL DUTY OF ALL WELLS IS 18,000 AFA (5,865,325,770 GALLONS) (11,152 GPM).
- SYSTEM PUMPING CAPACITY IS 21,267 AFA (13,176 GPM).
- WE HAVE CURRENTLY ALLOCATED OVER HALF OF OUR 18,000 AFA IN WILL SERVES TO EXISTING AND PROPOSED CUSTOMERS.
- THE PLACE OF USE FOR THESE WATER RIGHTS ARE WITH IN THE ELKO CITY LIMITS (CURRENT ANNEXED AREAS) AND INCLUDE SECTIONS 1-4, PORTIONS OF SECTION 5, SECTION 6, SECTIONS 8-17, SECTIONS 20-26, SECTIONS 30, 31, AND 36.
- **FUTURE ANNEXATIONS INTO THE CITY OF ELKO WOULD REQUIRE OWNERS AND DEVELOPERS TO HAVE WATER RIGHTS OR WE WOULD NOT BE ABLE TO SERVE THE ANNEXED AREA WITH WATER.**

ALTERNATIVE WATER RIGHT SOURCES

- KITTRIDGE CANYON/HUMBOLDT RIVER - SURFACE WATER SOURCE
 - ELKO WATER WORKS ARE SOLE OWNERS OF THE ENTIRE FLOW OF KITTRIDGE CANYON SPRINGS ABOVE THEIR POINT OF DIVERSION AND ALSO RIGHTS FROM THE HUMBOLDT RIVER THAT WERE INCLUDED IN THAT CERTAIN ACT OF NEVADA STATE LEGISLATURE ENTITLED “AN ACT TO SUPPLY THE TOWN OF ELKO, ELKO COUNTY NEVADA, WITH WATER FOR EXTINGUISHMENT OF FIRE AND OTHER PURPOSES, AND TO DEFINE SAID BOUNDARIES OF SAID TOWN.”
 - PRIORITY DATE 1891.
 - DUTY 127 MGA (391 AFA).
- HUMBOLDT RIVER –3 SURFACE WATER SOURCES WITH POINTS OF DIVERSIONS FOR SECTIONS 15, 20, AND 21.
 - IRRIGATION USE APRIL 15TH TO AUGUST 15TH OF EACH YEAR
 - PRIORITY DATES 1872-1880, 1901, AND 1916.
 - DUTY 192 MGA (589 AFA).
- HOT SPRINGS - 2 SURFACE WATER SOURCES WITH POINTS OF DIVERSION FOR SECTION 21
 - IRRIGATION USE APRIL 1ST TO OCTOBER 1ST OF EACH YEAR
 - BATHING AND NATATORIUM JANUARY 1ST TO DECEMBER 1ST OF EACH YEAR
 - DUTY 68 MGA (208 AFA).
- SUNDANCE WELL (CLARIDGE/EVANS) – PLACE OF USE IS THE WEST HALF OF SECTION 17
 - QUASI MUNICIPAL JANUARY 1ST TO DECEMBER 31ST EACH YEAR.
 - DUTY OF BOTH PERMITS 10 MGA (30 AFA).

ALTERNATIVE WATER SOURCES

- SNOWBOWL WELL- PLACE OF USE SECTION 23
 - RECREATIONAL JANUARY 1ST TO DECEMBER 31ST EACH YEAR
 - DUTY 15 MGA (45 AFA)
- ELKO HEAT COMPANY EFFLUENT – POINT OF DIVERSION FOR SECTION 15 WITH POINTS OF USE IN SECTIONS 1-3, 9-17, 20-23, 30, 31, AND 36.
 - MUNICIPAL USE AND HEATING JANUARY 1ST THROUGH DECEMBER 31ST OF EACH YEAR
 - DUTY 354 MGA (1086 AFA).
- SEWER TREATMENT PLANT EFFLUENT –TREATED WATER FOR TEN POINTS OF DIVERSION WITH
 - PLACES OF USE FOR (2) STORAGE RESERVOIRS, (2) YOUNG/MILLER RANCH LOCATIONS, GOLF COURSE, BRUCE MILLER RANCH, LAND APPLICATION FOR CITY PIVOTS, FAIRGROUNDS, CONSTRUCTION WATER, AND THE SPORTS COMPLEX.
 - DUTY 2284 MGA (7008 AFA).

5 YEAR CITY WELL PUMPAGE

WATER RIGHT CAPACITY 5,865,325,770 GALLONS (18,000 AFA) (11,152) GPM

- 2017 - 2,043,186,948 GALLONS (6,273 AFA) (3,887 GPM)
- 2018 – 2,433,535,827 GALLONS (7,471 AFA) (4,630 GPM)
- 2019 – 2,291,696,922 GALLONS (7,036 AFA) (4,360 GPM)
- 2020 - 2,526,224,030 GALLONS (7,756 AFA) (4,806 GPM)
- 2021 – 2,558,959,829 GALLONS (7,856 AFA) (4,869 GPM)

PCWCD LAWSUIT UPDATE ORDER # 1329

- THE STATE ENGINEER SIGNED THE ORDER ON DECEMBER 7TH 2021.
- THE ORDER IS CURRENTLY BEING APPEALED BY THREE PARTIES, BUTTONPOINT LIMITED PARTNERSHIP, US WATER AND LAND, AND PCWCD. NGM HAS ALSO FILED TO JOIN THE APPEAL.
- THE ORDER REFERENCES GROUND WATER CAPTURE MODELS ON THE HUMBOLDT RIVER BEING PREPARED BY DESERT RESEARCH INSTITUTE (DRI) AND THE USGS.
- THE MODELS ARE INTENDED TO SERVE AS A BASIS FOR DETERMINING THE EFFECT OF GROUNDWATER PUMPING ON FLOWS IN THE HUMBOLDT RIVER.
- THE MODELS WILL PROVIDE A CONSISTENT BASIS AND A SCIENTIFICALLY SOUND MEASURE TO EVALUATE DIFFERENT MANAGEMENT STRATEGIES FOR CURTAILMENT ON THE HUMBOLDT RIVER.
- THIS RESEARCH WILL PROVIDE CAPTURE MAPS WHICH IDENTIFY THE RELATIVE POTENTIAL OF CAPTURE OF SURFACE WATER FLOW AT ANY GIVEN WELL LOCATION AND THE POTENTIAL FOR THE CAPTURE OF SURFACE WATER FLOW.

HOW THE ORDER AFFECTS THE CITY OF ELKO

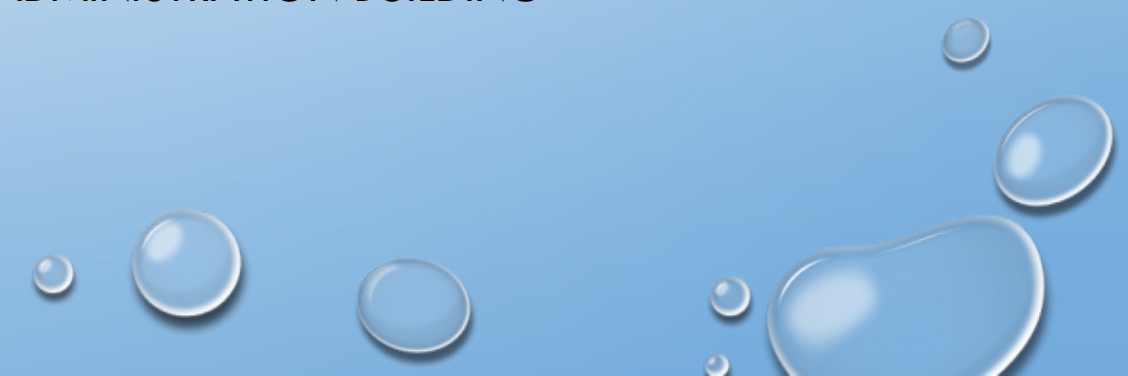
- THIS ORDER DOES NOT AFFECT EXISTING WATER USE OR GROUNDWATER PUMPING.
- THE ORDER IS APPLICABLE TO BOTH NEW APPLICATIONS FOR GROUNDWATER, AND APPLICATIONS TO CHANGE GROUNDWATER POINTS OF DIVERSION.
- THE STATE ENGINEER WILL REVIEW ALL APPLICATIONS FOR INCREASES IN STREAM CAPTURE.
- THE CALCULATED STREAM CAPTURE WILL BE REQUIRED TO BE OFFSET BY REPLACEMENT WATER (OR WITHDRAWN WATER RIGHTS) IN THE FOLLOWING SCENARIOS:
 - FOR NEW APPROPRIATION APPLICATIONS, IF CAPTURE IS PREDICTED TO EXCEED 10% OF THE TOTAL DUTY OF THE CONSUMPTIVE PORTION OF THE APPLICATION OVER A 50-YEAR PUMPING PERIOD.
 - FOR APPLICATIONS TO CHANGE A POINT OF DIVERSION, IF THE CHANGE IN THE POD IS PREDICTED TO RESULT IN AN INCREASE IN NET CAPTURE ON THE SYSTEM WHICH EXCEEDS 10% OF THE TOTAL DUTY OF THE WATER RIGHT OVER A 50-YEAR PUMPING PERIOD.

HOW THE ORDER AFFECTS THE CITY OF ELKO CONTINUED

- UNCOMMON OR UNFORESEEABLE CIRCUMSTANCES WILL BE TAKEN ON A CASE-BY-CASE BASIS, BUT WITH THE SAME ULTIMATE GOAL OF CALCULATING INCREASED RIVER CAPTURE AND FINDING OFFSETTING WATER RIGHTS TO MITIGATE THE INCREASED CAPTURE.
- CITY OF ELKO WATER RIGHTS WHERE POD NEED TO BE MOVED WOULD FALL UNDER THE “UNCOMMON” AND CASE-BY-CASE ANALYSIS.
- THE ORDER WILL BE IN EFFECT UNTIL IT IS REPLACED BY A LONG-TERM ORDER UPON THE COMPLETION OF THE GROUND WATER CAPTURE MODELS ON THE HUMBOLDT RIVER BEING PREPARED BY DESERT RESEARCH INSTITUTE (DRI) AND THE USGS.



DRI AND USGS GROUND WATER CAPTURE MODELS

- THE DRI AND USGS GROUNDWATER CAPTURE MODELS SHOULD BE COMPLETED BY THE END OF 2022.
 - PUBLIC WORKSHOPS FOR THE MODELING EFFORTS ARE SCHEDULED FOR:
 - TUESDAY MARCH 8, 2022 AT 9:00 A.M. AT THE LOVELOCK CITY HALL
 - TUESDAY MARCH 8, 2022 AT 2:00 P.M. AT THE HUMBOLDT COUNTY COOPERATIVE EXTENSION BUILDING
 - WEDNESDAY MARCH 9, 2022, AT 8:30 A.M. NANNINI ADMINISTRATION BUILDING
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QUESTIONS?