

NEVADA COMMISSION FOR
CULTURAL CENTERS AND HISTORIC PRESERVATION (CCCHP)
GRANT APPLICATION FOR FY2021-2022

For SHPO use only
Initials: CC
Received: 02-28-22
Postmarked: 02-25-22
Delivery Svc: USPS

APPLICATION COVER PAGE (This *unaltered* form must be submitted with the application.)

Applicant Organization: City of Carlin
EIN (Taxpayer Identification Number): 88-6000188
Mailing Address: PO Box 787
City: Carlin County: Elko ZIP: 89822
Project Contact: Madison Mahon Title: City Manager
Daytime Phone: 775-754-6354 Evening Phone: _____
Fax: 775-754-6912 Email: mmahon@cityofcarlin.com
Property Owner Name and Address: City of Carlin 151 S. 8th St. Carlin, NV 89822
Project Title: Old Church on Main
Project Address: 923 Main Street
City: Carlin County: Elko ZIP: 89822

Project Type: ☐ Rehabilitation/Construction ☐ Planning/Construction
☒ Architectural/Engineering Study/Construction

Historic Property Name: Old Catholic Church Date Built: 1910
Property Insured: ☒ Yes; please enclose one copy of policy ☐ No; please explain: _____

Project Synopsis (brief): The building was acquired in 2019 by the City of Carlin from a private owner. An architectural and engineering study is necessary prior to any reconstruction project. If possible, upon completion of the architectural and engineering study, the roof shall be replaced. The building will be used as a community and event center for the public. The facility will be owned and operated by the City of Carlin.

Proposed Start Date: 4/1/2023

Proposed End Date: 5/1/2024

Project Budget Summary:

Amount Requested: \$ 20,000.00
Proposed Match: Cash \$ 1,450.00
In-Kind/Donations: \$ 0
Total Project Budget: \$ \$21,450.00

Applicant's authorized signature:

Madison Mahon

Name (please print): Madison Mahon

Title: City Manager

Date: 02/22/2022

☒ I HAVE READ THE 2021-2022 CCCHP APPLICATION
GRANTS MANUAL*

***PLEASE NOTE—IF THIS PAGE IS NOT SIGNED, THE APPLICATION IS
CONSIDERED INCOMPLETE, AND CANNOT MOVE FORWARD IN THE FUNDING
PROCESS.***

I HAVE READ THE GRANTS MANUAL AND COMPLETED THIS **CCCHP
APPLICATION FOR 2021-2022** AND CERTIFY THE INFORMATION CONTAINED
HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Applicant's authorized signature:

Madison Mahon

Title: City Manager

Name (*please print*): Madison Mahon

Date: 02/22/2022

CCCHP GRANT PROGRAM

PART II – NARRATIVE DESCRIPTION

1. Project Description.

The old Catholic Church was built in 1910 and is located on the east end of Main Street and faces the 10th Street railroad crossing. The 10th Street crossing is one of two primary railroad crossings in Carlin. The tracks split the town into northern and southern portions. It was the second church to be built in Carlin, the Methodist Church being the first. It served as the church for the Catholics of Carlin until 1978 when a new church was built north of the railroad tracks. The old Church on Main Street has long been a part of the visual landscape of Carlin and is probably the most recognized historical structure in the community.

The Church was dedicated in 1912. The Evening Standard of Ogden, Utah documented the occasion and wrote that “Sunday, September 29, will be long remembered as a red-letter day in the annals of the Catholic Church in the Sagebrush State.” On that day, Father Corcoran “complimented the Catholics of Carlin on their lavish generosity and extolled the noble sacrifices they had made in building such a handsome temple of worship and said it would ever remain a standing monument of their faith and religion. He looked forward to their church being the source of community of manifold graces and blessing from the high heaven.”

In 1978, Carlin’s Catholic community built the new church due to the lack of interior space and parking at the old Church on Main. In 1988, the Catholic Diocese sold the Church to a private owner. It remained in private ownership until 2019 when it was seized by Elko County for unpaid property taxes and was to be sold at auction. Upon request by a large number of Carlin citizens, our City Council voted unanimously to request the building be sold to the City for the amount of the unpaid taxes. On May 15, 2019, representatives of the community attended the meeting of the Elko County Commissioners and formally made the request. The Elko County Commissioners voted to sell the property to the City of Carlin in the amount of \$3,696.00.

The structure is over 100 years old and only the basement has been occupied in the last 50 years and even the basement has been vacant for several years. The building stands, however, preservation and rehabilitation measures need to be taken as soon as possible. An architectural and engineering study needs to be completed prior to moving forward with any construction projects. The roof is the primary concern but has been temporarily tarped in order to prevent further degradation to the structure.

The newspaper article described the building as follows: “[t]he church is 39 feet long and 26 feet broad. It has a pretty sanctuary and the altar, designed by Father Corcoran, is reminiscent of the Church of the Catacombs. The interior is of pressed iron, the walls 16

feet high are of beautiful fleur-de-lis pattern and are painted a deep rose; they are surmounted by a molding in tan: the ceiling is a light pink. The communion rails, pews and confessional are stained and varnished. The altar is in white enamel." Few interior features are still present and the altar, pews, stained-glass window, and the bell were all moved to the new church. The basement was been substantially remodeled when it was used as a private residence. We hope that upon completion of the architectural study, we can rehabilitate the building so it can be used by the community and enjoyed by visitors. The study will be completed by a local architectural firm, R6Studio. R6Studio has experience completing such studies and working with historic buildings. We anticipate the architectural study will take 2 to 4 months to complete.

2. Building Use/Community Involvement

The Church will be used by the town as a community and performing arts center. Programs and activities will include concerts, theatricals, art and historical exhibits, and for events, such as lectures, historical reenactments, and other cultural activities. Carlin does not currently have such a space. A community and performing arts center will provide Carlin with a space to gather and build relationships, especially for the community's youth. It will also increase community involvement, give residents an opportunity to meet new people, foster a renewed love for the town and community, help improve the local economy, and draw in potential residents.

The building will be managed by the City of Carlin and its programs and activities will be managed by the Parks and Recreation Board. However, we want the community to form a private, non-profit organization that would manage the programs and activities on a permanent basis. The community has been involved with the project from its inception and most of the funding, labor, and materials for the project has come from the community. Several public meetings have allowed for public comment, specifically with regards to the future use of the building. The community will continue to be directly involved in the project through public input, volunteerism, and, eventually, a non-profit organization.

The community overwhelmingly expressed a desire for the building to be used as a community and performing arts center. Carlin has never had a community center before. It is the vision of the City and the community to create a space where we can strengthen the community with socialization opportunities and work towards building a vibrant community through creative, cultural, and learning experiences. We envision a space where the arts, education, and community-centered events bring the people of our community together in harmony. We will continue to offer public comment periods during public meetings and maintain an ongoing dialogue with the members of the community as the project proceeds. The building was saved by the community, will be restored by the community, and used by the community. The architectural study is the first step which must be taken to develop construction plans.

The facility will have a significant impact on tourism in the community. The Church is probably the most recognizable historical building in the community and will be an integral to developing tourism in the area. The Church will be a catalyst to help the community identify the unique character of the town because it symbolizes the emotional connection of the people who live here. Additionally, the rehabilitation of the Church furthers the community goal of developing tourism infrastructure for Carlin. It will provide another facility that will boost the attractiveness of our town as a destination. The uniqueness of the facility will enhance its use as an event center.

3. Project Support/Financial

The community has volunteered over 500 hours of their time for clean-up, painting, and small projects related to the building. The structure was full of junk and trash and had to be thoroughly cleaned. The windows were boarded up and the inside had been playing host to a significant number of pigeons. The community has also invested about \$3,000.00 in materials and supplies. In 2020, we replaced the sidewalk, curb, and gutter in front of the building. All funding for the project to date has been from the general operating budget or from donations and fundraisers.

It is difficult to say what additional contributions will be needed to rehabilitate the structure until the architectural study is completed. However, we estimate restoration of the facility will cost between \$500,000 to \$700,000. The facility will be owned and operated by the City of Carlin and will be sustained financially by the City of Carlin. However, the formation of a non-profit organization to raise funds and manage the facility will be necessary.

We are dedicated to the rehabilitation of the Church and its future use as a community and performing arts center. The long-term vision of the City includes the rehabilitation of the Main Street corridor and that vision starts with the Church. The community supports the project and residents have given time and money to see the project succeed. Economic Development, including tourism, is a priority for the City. The program is further supported by the well-established Parks and Recreation Board and the private, non-profit organization, the Carlin Historical Society. Through a collaborative approach to the project, we believe it has a bright future.

4. Planning

The architectural study will give us a starting point for the preservation, rehabilitation, and restoration of the building. Initially, we had several contractors look at the roof in order to replace it. Due to the uncertainty of whether or not the structure could support a new roof, we decided not to proceed until we had more information. However, to prevent further damage to the building, we worked with the Carlin Historical Society to raise the

funds necessary to place a tarp on the roof. The tarp was installed at no cost by the local electricity company.

Since the tarps were installed, we have consulted with several more contractors. All of them said a more in-depth evaluation of the building's structure would be necessary prior to any construction. We then consulted the architectural firm, R6Studio, about how to proceed. R6Studio recommended that an analysis of the building be completed in order to determine what work is necessary. The City Council, members of the community, and the architectural firm will participate in future planning and the planning process will be coordinated by the City Manager. We will continue to involve the community with public comment periods in public meetings and solicit input from the Carlin Historical Society. The planning is specifically in preparation for construction projects related to the preservation, rehabilitation, and restoration of the building.

GRANT APPLICATION FOR 2021-2022
PART III BUDGET FORM

Applicant: City of Carlin

1. Personnel:

	Position Title	Hours	Hourly Rate (HR)	✓ if HR includes Fringe Benefits	% of HR that is a fringe benefit	Amount of fringe benefit	Total Amt	State Share	Non-State Share
a.						0.00	0.00		
b.						0.00	0.00		
c.						0.00	0.00		
d.						0.00	0.00		
e.						0.00	0.00		
f.						0.00	0.00		
g.						0.00	0.00		
h.						0.00	0.00		
i.						0.00	0.00		
j.						0.00	0.00		
Sub-total:							\$0.00	\$0.00	\$0.00

2. Travel: (see GSA rates in the application document)

		Rate	Miles/# of days	Total Amount	State Share	Non-State Share
a.	Mileage					
	1. Person #1-			0.00		
	2. Person #2-			0.00		
b.	Per Diem (Breakfast)			0.00		
	Per Diem (Lunch)			0.00		
	Per Diem (Dinner)			0.00		
c.	Transportation costs (parking fees, taxi, etc.)			0.00		
d.	Lodging					
	1. Weeknight (Sun-Th)			0.00		
	2. Weekend (Fri-Sat only)			0.00		
e.	Other:			0.00		
f.	Other:			0.00		
Sub-total:				\$0.00	\$0.00	\$0.00

PART III BUDGET FORM

3. Contractual Services: Attach itemized lists or contractor quotes showing the breakdown of materials and labor costs for all proposed work items. Add columns as needed.

*When listing materials, break out by type *When listing labor, define specific activities

	Contractual Service	Total Amount	State Share	Non-State
a. Architectural	Assessment for restoration	21,450.00	20,000.00	1,450.00
Study	Assessment for rehabilitation for building			
	Structural Analysis			
b.				
c.				
d.				
e.				
f.				
g.				
h.				
Sub-total:		\$21,450.00	\$20,000.00	\$1,450.00

4. Operating: List estimated operating expenses relating to the proposed project.

		# of	Rate	Flat Rate	Total	State Share	Non-State
a.	Photocopying						
b.	Film and Processing						
c.	Maps						
d.	Postage						
e.	Telephone						
f.	Utilities						
g.	Supplies (specify):						
h.	Other (specify):						
i.	Other (specify):						
Sub-total:					\$0.00	\$0.00	\$0.00

5. Other (please specify or attach detailed budget):

		Rate	Amount	State Share	Non-State
a.					
b.					
c.					
d.					
Sub-total:			\$0.00	\$0.00	\$0.00

GRANT APPLICATION FOR 2019-2020
PART III BUDGET FORM

6. Section #1- 5 Subtotals:

		Amounts	State Share	Non-State Share
1.	Personnel	0.00	0.00	0.00
2.	Travel	0.00	0.00	0.00
3.	Contractual Services	21,450.00	20,000.00	1,450.00
4.	Operating	0.00	0.00	0.00
5.	Other	0.00	0.00	0.00
Sub-total:		\$21,450.00	\$20,000.00	\$1,450.00

7. Requested State Share Total:

Subtotal: \$20,000.00

8. Potential Non-State Share:

Subtotal: \$1,450.00

10. Proposed Project Costs Grand Total:

\$21,450.00

19 February 2022

19p022 v5

Carlin Historical Society
923 Main Street
Carlin, Nevada 89822

Re: Carlin Church - Building Assessment Report

Thank you for the opportunity to submit a proposal for architectural services, at the original Carlin Catholic Church. The existing building is vacant and is believed to have been constructed in 1922. It is wood frame with concrete foundation construction.

Architectural Services

Complete a written report with an assessment of the requirements to restore the building to historic accuracy, rehabilitate the building to accommodate a full service community center, including ADA requirements, and a complete structural analysis of current deficiencies and description of work to be performed to correct structural and architectural issues. Structural and civil analysis will be completed by Far West Consultants from Elko, Nevada. Minor electrical, plumbing and mechanical analysis will be included but a detailed in-depth analysis of these systems is not included in this report. This proposal does not include architectural or structural construction drawings. We will assess the entire building. Report will include technical photographs with reference notes and descriptions. No governing agencies will require permits or inspections under this proposal.

Fee for Services

Fee is based on anticipated hours to complete the report and will include two additional trips to Carlin by the architect and engineer for discovery.

Proposed Fee

\$21,450.00

Project Schedule

Schedule to be determined at the time this proposal is signed. The report will take approximately 30 days to complete with two site visits to Carlin.

Additional Contract Parameters

Reimbursable expenses are not included in this proposed fee. Reimbursables are to include plots and reproductions, postage, expense of overtime rates due to unanticipated shortened schedule, additional travel, and any other expenses incurred not typically included in an architectural design fee.

Additional work required not in the original scope will be billed at \$225 per hour unless another proposed price is agreed upon prior to beginning work. No additional services will be rendered without prior written agreement of all parties.

R6 Studio and its consultants will conduct the services under this agreement in a manner consistent with that level of care and skill ordinarily exercised by members of the profession

currently practicing under similar conditions. The client understands that the technical findings resulting from R6 Studio, while being performed in accordance with current professional practices, may identify natural or man-made conditions that may prevent or limit R6 Studio's ability to perform the above said services under this contract. If that determination is made the contract will either need to be renegotiated or become null and void at that time. Partial payment for services already performed will be requested at that time. Project schedule to be determined at the time this proposal is signed if it has not been considered prior to acceptance.

All plans, specifications, estimates, and models, either computer generated or 3D, and other documents prepared by R6 Studio as part of the scope of work are the property of R6 Studio to be held confidentially for the sole use of the client for the terms of this agreement. All said documents produced may be provided to the Client for the exclusive use by the Client. All information which is pertinent to the project will be made available to the Client upon request.

Payment is due 30 days upon receipt of invoice. A 2% per month late charge will be assessed on all accounts more than 30 days past due. The terms of this proposal are valid for 60 days from the date of this document. Billing from the Architect will be done on a percentage basis.

The signatories on this proposal acknowledge that they are authorized to represent the companies stated and enter into this agreement on their behalf. If this proposal is acceptable, please sign and return a copy to R6 Studio and we will begin work on your project. A faxed or e-mailed copy is acceptable.

If you have any questions or need additional information please do not hesitate to contact me. I look forward to working with you. Again, thank you for this opportunity.

Sincerely



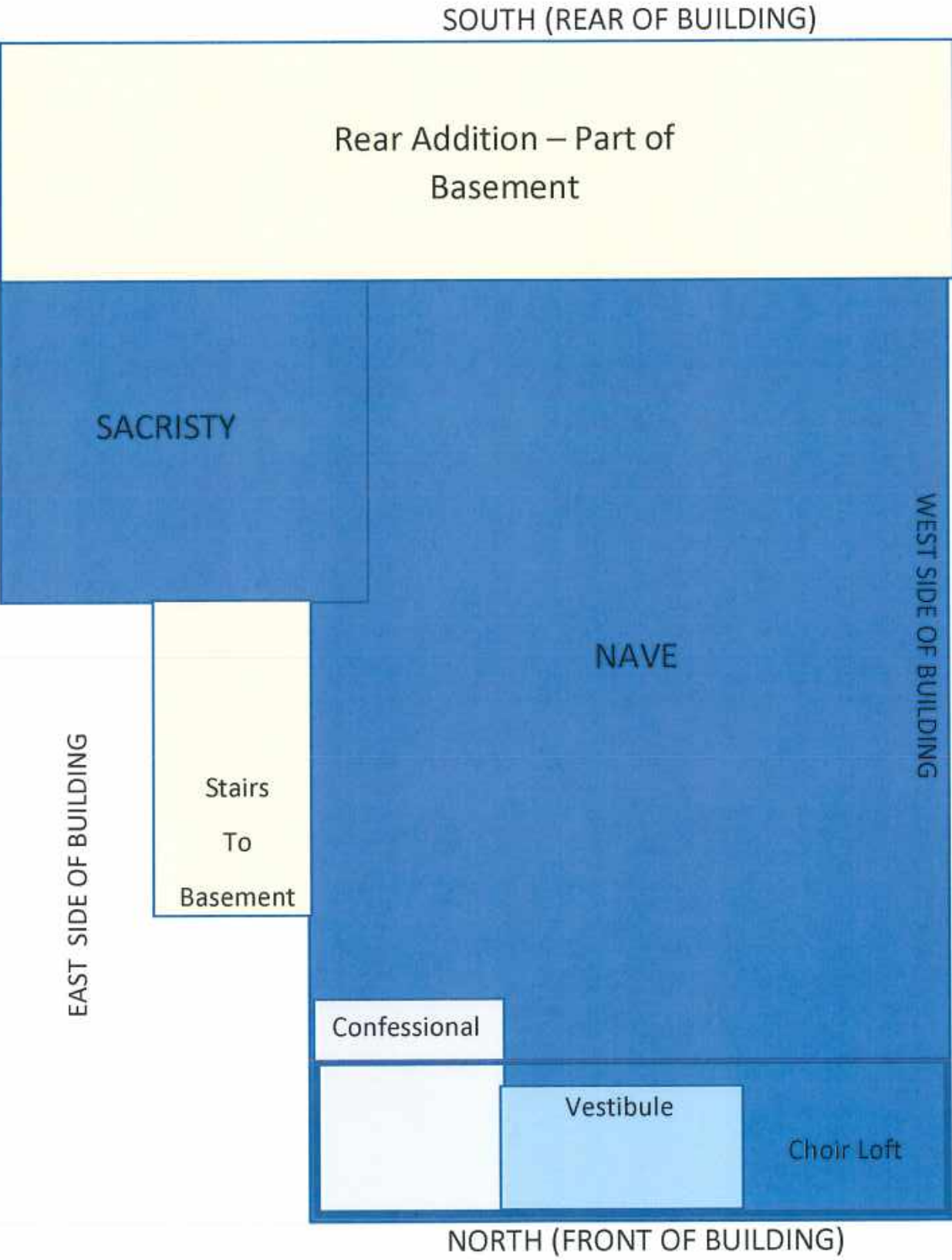
Catherine Wines, Architect

Owner Representative (client signature)

Name (printed)

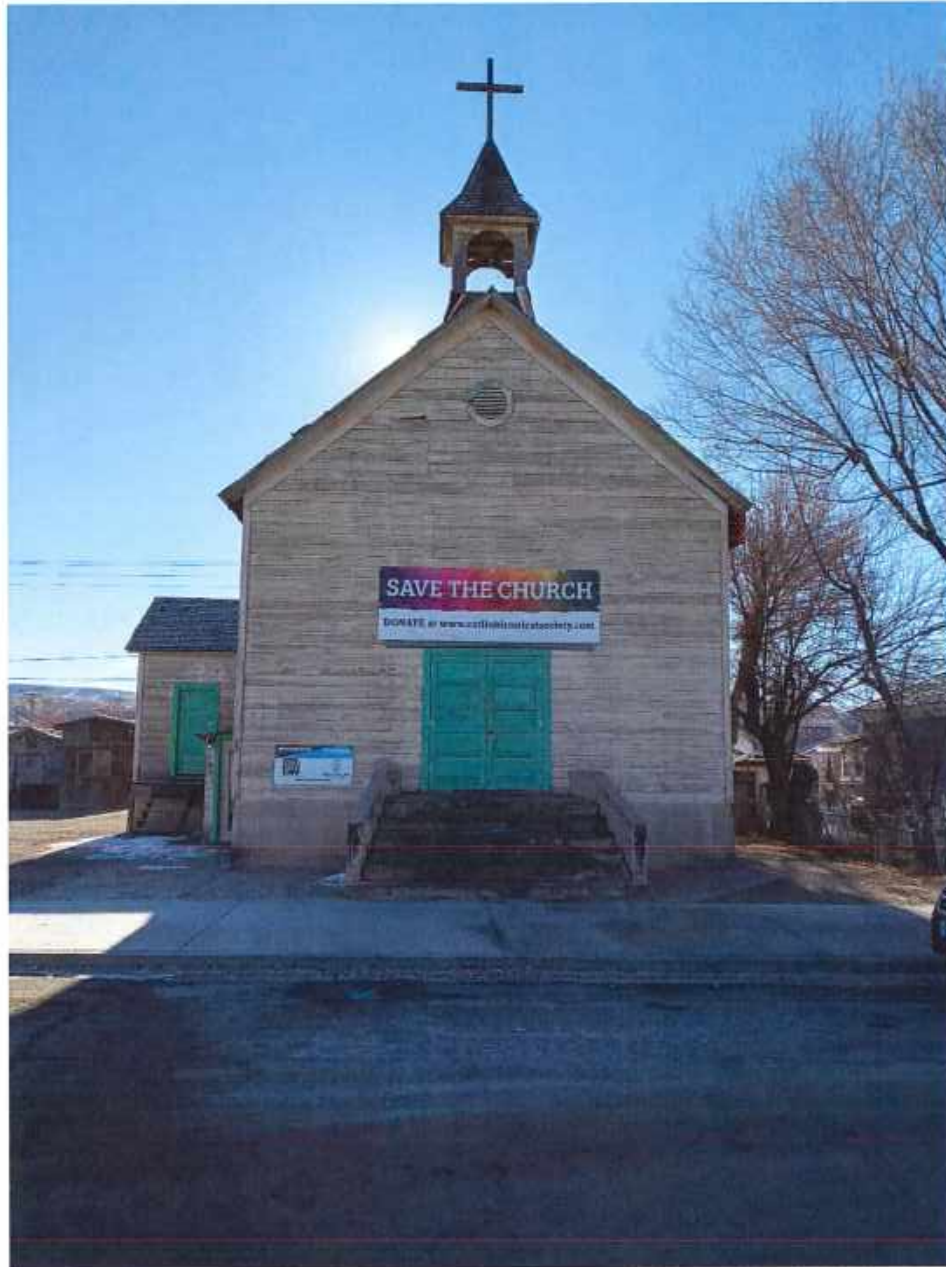
Date

GROUND FLOOR SITE PLAN



Exterior Elevations

1. Front of Building Facing North



2. Side of Building Facing East



3. Rear of Building Facing South



4. Side of Building Facing West



Interior Elevations – Ground Level

1. Nave – Looking North



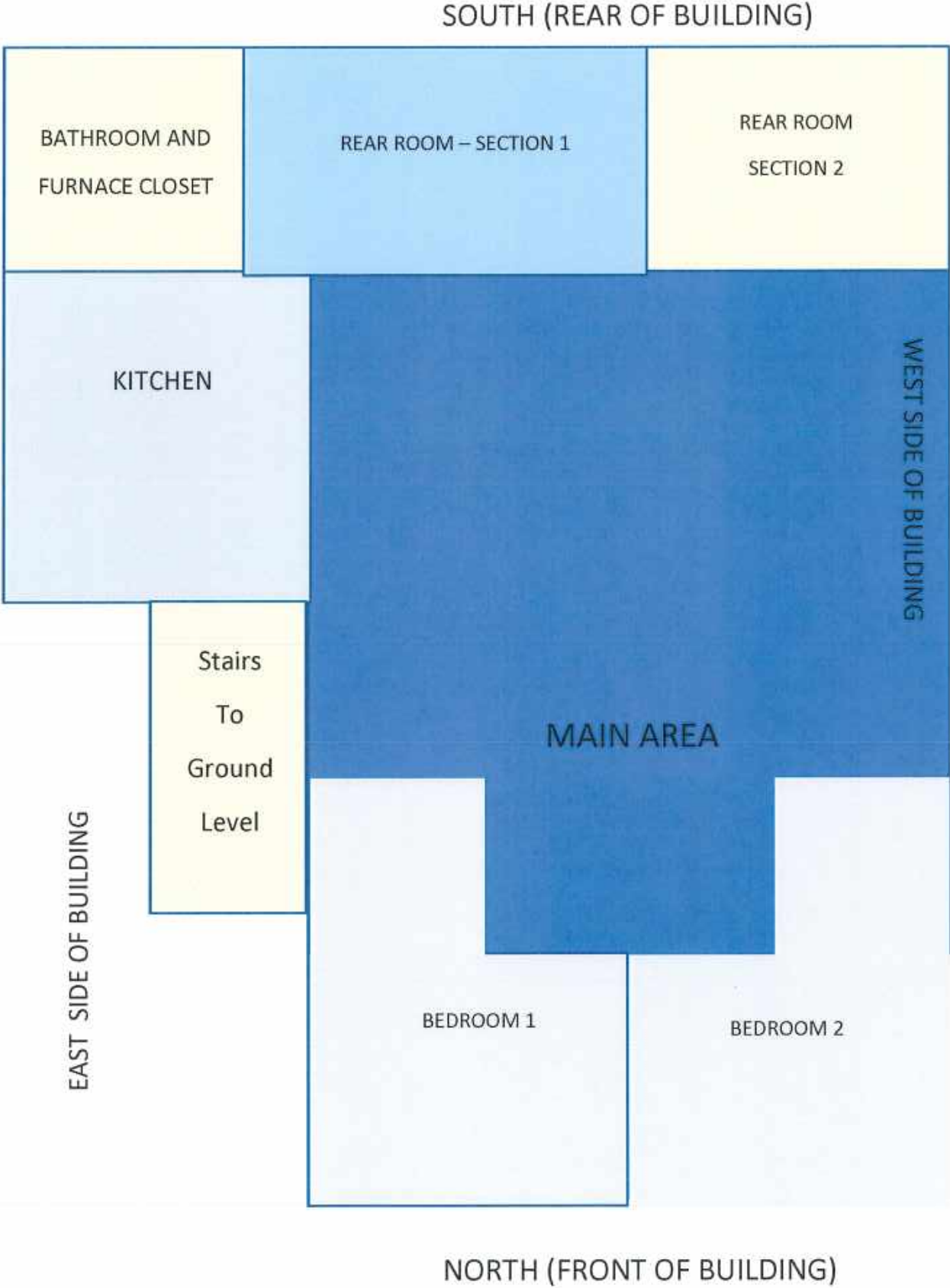
2. Sacristy – West Side of Building (Looking West)



3. Vestibule, Choir Loft, and Confessional – Looking South



BASEMENT FLOOR SITE PLAN



Interior Elevations – Basement Level

1. Stairway to Basement – Located on East Side of Exterior



2. Main Area – Looking Southwest



3. Kitchen – Looking East from Main Area



4. Bedroom Doorways – Looking North from Main Area



5. Bedroom 1 – Looking North from Main Area



6. Bedroom 2 – Looking North from Main Area



7. Rear Room – Section 1 – Looking South from Main Area



8. Rear Room – Section 2 – Looking West from Rear Room – Section 1



9. Bathroom Area in Rear Room – Section 1 – Looking East



Mission Statement

“It is our Mission to promote Economic Diversity, Planned Growth, and Quality of life by supporting partnerships between local governments and the private sector while providing high-quality cost-efficient services to meet the needs of the community.”

History of City of Carlin

The community of Carlin was born with the construction of the transcontinental railroad by the Central Pacific Railroad Company in 1868. The governance of the community was initially managed primarily by the railroad and prominent members of the community. Eventually, the needs of the community outstripped the railroad's ability to meet them. Carlin adopted its first town charter in 1925 and was officially incorporated in 1971. A gas light power plant was constructed in 1924, a water and sewer system installed in 1934, and streets were paved by 1940. The town has been governed by a mayor and various configurations of boards since 1925. Today, seven city departments, three boards, and a five-person City Council direct the future of the community.

CCCHP Grant Status

CCCHP Grants – The City of Carlin is a new applicant and has not received a CCCHP Grant previously.

City of Carlin Grants

Fiscal Years 2019-2021

-FY19 ADSD Congregate, Homebound, Transportation, NSIP, and Equipment Grants - \$69,546.15

-FY20 ADSD Congregate, Homebound, Transportation, NSIP, and Equipment Grants - \$55,177.77

-FY21 ADSD Congregate, Homebound, Transportation, NSIP, and Equipment Grants - \$67,900.76

-FY19/20 NDOT Bus Grant - \$56,816.90

-FY21 American Rescue Plan Act – First Half Allocation \$1,529,552.67

-FY20-21 CARES Act - \$415,826.00

-NV Department of Public Safety Grant – Police Department Radios - ~\$95,000.00

-FEMA Grant – Fire Department SCBA Bottles - \$175,000.00

**NEVADA PUBLIC AGENCY INSURANCE POOL
CERTIFICATE OF PARTICIPATION**
issued to

Carlin, City of

The Nevada Public Agency Insurance Pool (hereinafter NPAIP) certifies that the above-mentioned entity is a participating Member of NPAIP for the period beginning July 1, 2021 expiring June 30, 2022.

As a participating member, this entity is entitled to all the rights, privileges and protections and subject to all the duties and responsibilities under the Interlocal Cooperative Agreement and Bylaws of NPAIP and the coverage forms issued by NPAIP.

The following coverage forms apply to NPAIP and its Members:

Nevada Public Agency Insurance Pool Coverage Form: # NPAIP20212022

The lines of coverage and key limits of liability afforded to NPAIP members, subject to the coverage application and subject to additional sublimits as stated in the NPAIP Coverage Form, are summarized as follows:

Property/Crime/Equipment Breakdown

Blanket Limit per schedule of locations	\$ 300,000,000 per loss
Sublimit for earthquake coverage	\$ 150,000,000 annual aggregate
Sublimit for flood coverage	\$ 150,000,000 annual aggregate
Sublimit for flood coverage zone A	\$ 25,000,000 annual aggregate
Sublimit for Equipment Breakdown, Boiler & Machinery	\$ 100,000,000 each accident
Sublimit for Money & Securities including Dishonesty	\$ 500,000 each loss

Casualty

Bodily Injury, Property Damage, Personal Injury, Employment Based Benefits Administration, Law Enforcement Activities, and Wrongful Acts	\$10,000,000 per event \$10,000,000 annual aggregate
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Certain sublimits apply. All sublimits are a part of and not in addition to the Limits of Liability.

Participating member's Maintenance Deductible of \$500 for each and every loss and/or claim and/or event.

This certificate is not a contract of insurance and does not bind NPAIP as such. The coverages provided will be governed by the terms and conditions of NPAIP Coverage Form and by the Interlocal Cooperative Agreement and Bylaws of NPAIP; and all claims, questions or disputes will be settled by reference to the same.


Wayne E. Carlson, MBA, CPCU, ARM
Executive Director

CERTIFICATE OF COVERAGE

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE FORMS ISSUED TO THE COVERED MEMBER

AGENT

Nevada Risk Pool, Inc.
201 S Roop St, Suite 102
Carson City, NV 89701

DATE OF ISSUANCE

12/14/2021

COVERED MEMBER

City of Carlin

COVERAGE TO MEMBER PROVIDED BY AGREEMENT WITH:

Nevada Public Agency Insurance Pool
201 S. Roop St., Suite 102
Carson City, NV 89701-4790

A POOL FORMED PURSUANT TO THE INTERLOCAL
COOPERATION ACT CHAPTER 277 OF THE NEVADA REVISED
STATUTES

COVERAGES:

THIS IS TO CERTIFY THAT THE COVERAGES IN EFFECT AS LISTED BELOW HAVE BEEN ISSUED TO THE POOL MEMBER NAMED ABOVE FOR THE TIME PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE OF COVERAGE MAY BE ISSUED OR MAY PERTAIN. THE COVERAGE AFFORDED BY THE COVERAGE FORMS DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH FORMS.

TYPE OF COVERAGE	COVERAGE FORM NUMBER	EFFECTIVE DATE	EXPIRATION DATE	LIMIT
LIABILITY INCLUDING AUTO LIABILITY, LAW ENFORCEMENT LIABILITY AND WRONGFUL ACTS LIABILITY	NPAIP202122	7/1/2021	7/1/2022	\$1,000,000
PROPERTY INCLUDING ALL REAL AND PERSONAL PROPERTY, AUTOMOBILES, AND EQUIPMENT	NPAIP202122	7/1/2021	7/1/2022	\$100,000
OTHER				
ADDITIONAL ASSURED per Section 1.2 of POOL COVERAGE FORM:				

DESCRIPTION OF OPERATIONS\LOCATIONS\VEHICLES\SPECIAL ITEMS

Proof of coverage old Catholic Church, 923 Main St, Carlin, NV 89822

CERTIFICATE HOLDER

Proof of Coverage

CANCELLATION:

SHOULD ANY OF THE ABOVE DESCRIBED COVERAGE FORMS
BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF,
NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE
PROVISIONS OF THE FORMS.

AUTHORIZED REPRESENTATIVE



List of Current City Council Members

- Mayor Dana Holbrook
- Vice Mayor Lincoln Litchfield
- Councilperson Pam Griswold
- Councilperson Margaret Johnston
- Councilperson Cameron Kinney



Catherine Wines, Architect

Nevada Registration 6290 - NCARB Certificate 66,858

421 Railroad Street - Elko, Nevada 89801 - catherine@r6studio.com

EDUCATION:

University of Arizona – Graduate Degree - Architecture - 2002.

University of Nevada Las Vegas – Bachelor of Science Degree - Architectural Design - 1998.

WORK EXPERIENCE:

R6 Studio Elko, Nevada 89801	Principle Architect / Owner	2008 - present
Education, Commercial, Retail, Public Works, PQP, Religious, Industrial and Mining, Single Family and Multi-Family Residential, and Casino Work. Services provided include schematic design, design development, cost analysis, construction document production, construction administration, building analysis, historic preservation and analysis, planning, landscape design, interior design, cost estimating, and space use analysis.		
Great Basin College Elko, Nevada	Adjunct Professor	2006, 2009
History of Architecture, Humanities 300 level class.		
Northeastern Nevada Museum Elko, Nevada	Exhibits Coordinator	2005 - 2011
Exhibit design and coordination, special projects, building remodel and update coordination		
Brower & Associates Elko, Nevada - Orem, Utah	Intern Architect	2006 - 2008
Projects: Billen Office Building; Elko, NV, - Kerr Residence; Elko, NV - Assay Lab; Nome, AK		
Oxoby Architecture Gardnerville, Nevada	Intern Architect	2002 - 2004
Minden Inn historic restoration; Minden, NV - Nevada State Museum historic restoration; Carson City, NV - Smith Valley Fire Station; Smith Valley, NV		
Wilson & Associates Design Tucson, Arizona	Intern Architect	2001 - 2002
High-end custom residential		
JAWA Studio Las Vegas, NV 89104	Intern Architect	1996 - 2000
Part Time Student Intern, Commercial, Retail and Multi-family Housing		

AWARDS, ACHIEVEMENTS, PUBLICATIONS and COMMUNITY SERVICE:

Elko Arts Foundation - Founding Member - 2019-present
Nevada Preservation Foundation - Board of Directors - 2017-present
City of Elko Downtown Redevelopment Advisory Council - 2012-present
City of Elko Arts & Culture Advisory Board, Chairman - 2008-present
City of Elko Centennial Committee - 2014-2017
Elko Delegate - Nevada Arts Council, *Arts at the Heart* - 2009, 2012, 2014, 2017
Northeastern Nevada Museum, Photography Show, *Elko Co. Then & Now* - Ellis Gallery - 2006
Nevada Magazine, *If These Barn Walls Could Talk* - October 2006 Edition
Northeastern Nevada Museum, Photography Show, *Barns from Home* - Halleck Bar Gallery - 2003
UA Graduate Student Design Show, Invited Exhibitor - 2001
UA Graduate Assistant Scholarship Recipient 2000-2002
Bigness and Event Design Charette with Rem Koolhaas in Lille, France - 1998
Best of Show, UNLV School of Architecture, *Pasadena Urban Design Foundation* - 1998
AIA Nevada Design Awards Jury, Student Seat - 1998
AIA Las Vegas Merit Scholarship Award, Multi Family Housing Project - 1997
UNLV Ham Hall Auditorium Honors Design Charette - 1996

Ferron Konakis, P.E.

Project Manager / Principal Engineer

Ferron Konakis is a professional civil engineer registered in the states of Nevada and California with many years of experience in municipal engineering including: transportation master planning; municipal roadway design; railroad facilities design; municipal water well design; municipal water treatment; municipal water transmission; fire water supply, storage and pumping design; municipal wastewater treatment; municipal wastewater reuse (reclaimed water) transmission and land application including parks and golf courses; airport utilities (water, wastewater, fire water storage, transmission and supply); municipal water storage projects; City of Elko parks projects – including ball fields and tennis courts and civil engineering design of commercial, industrial, and heavy industrial development. Ferron Konakis has been the project engineer and project manager in charge of the project development; design engineering; and construction engineering services for many City of Elko, Elko County and State of Nevada public works projects. Ferron is a trusted local resource with a great connection to the Elko community. Ferron was the Elko City Engineer from December 1986 through December 1994 and from December 1997 through July 2006. Ferron has a history with the City of Elko and is proud to be a part of the Elko community. Ferron is not just an engineer, he lives in Elko and understands the City's residents, businesses and the needs of the City of Elko. Ferron has knowledge of the history of Nevada and in particular Northeastern Nevada and the communities of Elko and Carlin, Nevada.

REPRESENTATIVE ENGINEERING EXPERIENCE:

Elko City Engineer (from 1986 to 2006)

From December 1986 to January 1995 and from December 1997 to August 2006 Ferron Konakis was the Elko City engineer appointed by the Elko City Council. The Elko City Engineer was responsible for the planning and engineering of public works projects for the City of Elko. The City Engineer's duties consisted of the planning, budget preparation, engineering and construction oversight for improvements to the municipal water system, the City's wastewater collection system, the City Water Reclamation Facility, and the City's transportation projects. The City's transportation projects included municipal roadway improvement projects, and many airport related projects. The City Engineer coordinated work with the Nevada Department of Transportation to coordinate NDOT improvements within the City of Elko. The Elko City Engineer also worked with the Elko Regional Airport Staff and the Federal Aviation Administration (FAA) on many projects at the Elko Regional Airport. The airport related projects included municipal water and sewer extension improvements to serve the Elko Regional Airport Terminal Building, the Elko Fire and Rescue Building located on the airport property, and the BLM Fire Dispatch Complex located on Elko Regional Airport property on Aspen Way. Other projects included security gate improvements and



Education

B.S., Civil Engineering, University of Nevada-Reno, 1981

Licenses

Licensed Civil Engineer, Nevada

Licensed Civil Engineer, California

Professional Affiliations

American Society of Civil Engineers

National Society of Professional Engineers

American Water Works Association

Nevada Water Environment Association

Water Environment Federation

improvements to the general aviation area hangers and paved areas. During this time the Elko City Engineer coordinated with the City of Elko's Airport Consultants to assist with the completion of Airport Masterplan projects.

Battle Mountain Airport Masterplan – Battle Mountain, Nevada (2014)

Ferron Konakis was retained by JUB Engineers of Boise, Idaho as a subcontractor to JUB to assess and propose necessary potable water system improvement projects; wastewater collection and treatment improvement projects; and treated wastewater disposal projects for the Battle Mountain, Nevada Airport Masterplan. This work included analyzing the Battle Mountain Airport's existing potable water supply infrastructure and wastewater treatment and disposal infrastructure serving the Battle Mountain Airport. Engineering work also included preparing cost estimates and project writeups for JUB Engineers related to the development of needed water and wastewater infrastructure to include in the Battle Mountain Airport Masterplan.

OTHER ENGINEERING EXPERIENCE:

Newmont Twin Creeks Underground Shop & Warehouse Building Facilities, Offices, Vehicle Wash Bays, and Mine Vehicle Fuel Station Facilities (2017-2018). The engineering for this project includes civil engineering design for the Newmont Twin Creeks Underground mine building facilities in Humboldt County, Nevada. This project will accommodate the mine's expanding underground mining operations. The design engineering and permitting is almost complete for this project. The project civil engineering includes the building facilities site layout and grading; the extension of potable water and fire water from the mine surface facilities located above the pit to the bottom of the Newmont Vista Pit located approximately 400-feet below the native ground surface. The civil engineering includes fire water design to meet the 2012 IFC, Appendix B requirements; the design of concrete containment; and the design of a new mine light vehicle and haul truck fuel station meeting current IFC and NFPA 30 & 30A requirements for vehicle fuel stations and fuel storage.

Barrick Turquoise Ridge (TR) Joint Venture Water Treatment Plant Construction Oversight and Startup (2017-2018). Project civil engineering duties include construction assistance as a team member with Amec Foster Wheeler and the Owner in order to oversee the water treatment plant construction; as-built drawing preparation; and the water treatment plant startup and commissioning. The Barrick TR water treatment plant consists of a state of the art membrane filtration water treatment plant equipped with chemical treatment, clarifiers, ultrafiltration membranes, and nanofiltration membranes for the treatment and removal of arsenic and other inorganic contaminants from the gold mine's dewatering program. The treated water is percolated back into the regional groundwater and is used for process water at the mine site.

Jerritt Canyon Mine Haul Truck and Light Vehicle Fuel Stations Project (2016-2017). The civil engineering design for this project includes the design of two (2) fuel stations including UL 2085 fireguard above ground diesel & gasoline fuel tanks, concrete containment, fuel pumping and piping for unloading fuel and for fueling the mine haul trucks and the mine light vehicles. The mine haul truck fuel station and the light vehicle fuel station were designed the winter of 2016-2017 and constructed the summer and fall of 2017. The facilities were placed in operation in November 2017.

City of Elko Water Reuse Expansion Project (2015-2017). Prepared engineering design plans and specifications for upgrades to the City of Elko's 12-inch diameter effluent reuse pipeline to the Ruby View Golf Course and the proposed Regional Sports Complex to be located near Errecart Boulevard. The Ruby View Golf Course is irrigated with treated wastewater (effluent reuse) from the Elko Water Reclamation Facility. The existing transmission pipeline to the golf course was upgraded in three (3) phases to replace old defective pipe. In addition, as a part of the City of Elko's wastewater reuse program plans and specifications were prepared for new 12-inch diameter pipelines to provide reuse and sanitary sewer to the City of Elko's

new Regional Sports Complex to be construction near Errecart Boulevard and Bullion Road within the City of Elko, Nevada.

City of Elko Lamoille Highway Shared Use Pathway (2016). Civil engineering included the design of a paved shared use pathway located within the Nevada Department of Transportation's (NDOT) Lamoille Highway SR 227 right-of-way corridor beginning at Pinion Road and ending at Errecart Boulevard at the Northeastern Nevada Regional Hospital campus. The design was completed in the spring of 2016 for the City of Elko, Nevada with plan approval by the City of Elko and the Nevada Department of Transportation.

Site Civil/Structural Design for Barrick Goldstrike Mine, Barrick Cortez Mine and Barrick Arturo Mine Electrical Substations to Power the Mine Sites (2010–2015). The engineering included the civil and structural design engineering for the Barrick Goldstrike Mine Banshee Substation; the Barrick Cortez Gold Mine Crossroads Substation; and the Barrick Arturo Mine Power Substation. These projects all included roadway design, grading, concrete foundation design, and storm water runoff design and mitigation. The engineering was completed for Barrick Gold Mines, Inc. and the substations have been constructed and are in operation at all three mine sites.

Package Wastewater Treatment Plant Design (2013-2014). Provided the design engineering, permitting, and construction assistance services for the construction of a package wastewater treatment system for the Jerritt Canyon Mine administrative offices, mill and refinery. The project construction was completed in September 2014. Engineering also included the preparation of As-Builts and the Operation and Maintenance (O&M) Manuals for the treatment system. The package wastewater treatment system treats domestic wastewater at the mine site to secondary treatment standards for discharge to the mine tailings facility and for effluent reuse in the mill and refinery.

City of Elko Water Reclamation Facility (WRF) Digester Gas Pipe Replacement Project 2012. Provided engineering design and construction assistance for the removal and replacement of the City of Elko's digester gas pipelines that transport digester gas (methane & CO₂) from the WRF anaerobic digesters to the facility's boilers and waste gas burner. The project was constructed in fall of 2012.

Rabbit Brush Run Apartment Complex Project (2010-2013). Civil engineering services for this project included preliminary design and final design engineering services for a 192-unit apartment complex and community building located on nine (9) acres of land located adjacent to Mountain City Highway in the City of Elko, Nevada. The engineering design services included complete site improvements along with the extension of municipal water & sewer to the project site. The widening of SR 225 Mountain City Highway and storm water control improvements were also included in the project design.

Dewatering Pipelines and Irrigation System Water Modeling & Evaluation for Local Gold Mining Company (2012). Conducted engineering studies and prepared a pipeline network analysis and pump station evaluation for a local gold mining company's mine dewatering pipe system. The pipeline modeling analysis and pump station evaluation was conducted to provide recommendations for expanding the mine dewatering program and to provide cost estimates for future improvements to the system as the mine expands. This work was completed in the fall of 2012.

City of Elko Water Reclamation Facility (WRF) Biosolids Beds Improvements Project (2011). Provided engineering design and construction assistance to implement containment modifications for the City of Elko WRF biosolids drying beds. The project included modifying the City's existing sand drying beds by designing and constructing reinforced concrete walls and paved floors to contain waste fluids and provide groundwater quality protection.

Local Gold Mining Company Infiltration Basins Project for Mine Dewatering (2011-2012). Provided the engineering design and engineering construction assistance for the permitting, design and construction of multiple infiltration basins on a 70-acre site to increase the mine's dewatering capacity for mine expansion. The work included design of HDPE and steel piping to the site and onsite piping improvements to distribute water to the infiltration basins. The project was completed the fall of 2012.

Northeastern Nevada Railport Fire Suppression System Storage and Pumping (2010-2011). Provided the engineering design for two (2) 250,000 gallon bolted steel fire storage tanks, fire pump buildings, and fire water pumping systems for industrial clients locating their building facilities in the Northeastern Nevada Railport located to the east of the City of Elko. The fire suppression systems were designed and constructed to meet fire flow requirements ranging from 1,500 gpm to 2,500 gpm at several building sites.

Arsenic Removal System Design for the Barrick Ruby Hill Gold Mine (2010-2011). Provided engineering design support and construction assistance for the design and implementation of an arsenic removal system for a local gold mining company. The project included working with mining staff to install new piping improvements, chemical feed pumps, and sodium hypochlorite and ferric sulfate feed equipment to utilize existing mine mixing and thickening tanks to chemically precipitate arsenic prior to disposal to the mine's existing infiltration basins.

Local Gold Mining Company Infiltration Basins Project for Mine Dewatering (2010). Completed the engineering design and provided construction support for the permitting and construction of additional infiltration basins to increase the mine's dewatering capacity. The project was developed to increase dewatering capacity by 3,000 – 5000 gallons per minute.

Robinson Nevada Mining Company (2010-2011) Dewatering/Water Supply Wells No. RW-6P and RW-7P. Provided engineering design services for Slumberger Water Services for engineering design and construction assistance related to the design and construction of RNMC mine dewatering wells No. RW-6P (3,500 gpm) and No. RW-7P (4,000 gpm) near the City of Ely, Nevada. The water wells were constructed for both mine dewatering purposes and for potable water supply for the City of Ely, Nevada. Both water wells are complete with well pumps and are currently in operation.

City of Elko Water Reclamation Facility (2010-2011). Provided complete design and QA/QC services to the City of Elko for improvements to the City of Elko WRF Equalization Basin including the design and construction of a new reinforced concrete floor in the equalization basin (2010) and the design and construction of four (4) new biosolids drying beds (2011) to function as backup facilities for the City's Rotary Press Sludge Dewatering Unit.

Golden Health Medical Clinic & Pharmacy (2009-2010). Worked as a team member with the owner, the architect, the structural engineer, the landscape architect, and the electrical engineer to prepare the site civil design including access & circulation, parking, utilities design and offsite roadway & utility improvements for a new medical clinic and pharmacy located on the Northeastern Nevada Regional Hospital campus located in Elko, Nevada.

City of Elko Southside Park Sport Courts Rehabilitation Project (2009). Worked as a subcontractor with a landscape architect to rehabilitate the Southside Park Tennis and Basketball courts. The old paved court structural section was replaced with a new post tensioned concrete slab and a sport court acrylic surface. The work was completed for the City of Elko, Nevada.

City of Elko Water Well No. 43 (2008-2009). Provided the City of Elko with assistance for the siting, the design, and permitting of City Water Well No. 43. Prepared the water well design and performed construction observation for the construction of the water well. Prepared the plans and specifications for the water well pump house, pumping equipment, site design, and access road to the new City Water Well No. 43. City Water Well No. 43 provides 2,800 gallons per minute of potable water to the City's municipal water system. The well house was construction and completed the fall of 2009.

Elko Water Reclamation Facility (WRF) Effluent Reuse Line Replacement Project (Fall 2008). Provided the design and construction observation / assistance for the replacement of 7,200 feet of existing effluent pipeline with a new 24-inch diameter effluent pipeline crossing the Humboldt River floodplain and the Union Pacific Railroad mainline railroad tracks to the City of Elko Land Application Site.

City of Elko Water Well No. 42 Water Well, Pump House, Motor Controls and Pumping Equipment Design (2007). Ferron Konakis (Konakis Engineering, LLC) was the design engineer for the City of Elko Water Well No. 42 Water Well, Well Pump House and Pumping System Design. City of Elko Water Well No. 42 provides potable water for the City's municipal water system at a rate of 1,400 gallons per minute.

Major Mine Dewatering Pipeline and Containment Project for Underground Mine (2006-2007). Ferron Konakis (Konakis Engineering, LLC) completed the design and assisted in the permitting of a piping system for the dewatering of an underground mining operation for a local mining company. The project included the design of over 50,000 feet of 18-inch diameter piping, and 30,000 feet of 24-inch diameter piping with containment. The project construction was completed and the pipeline is currently in operation.

Other Related Projects. Ferron Konakis has worked on various other projects as a project engineer under the employment of local engineering consultants. These projects include engineering Design and QA/QC services for the Elko Railroad Relocation Project (1981-1986), the South Fork Reservoir Dam Project (1985-1986), the design of infiltration basins and hydraulic structures for Cities and mining companies in Nevada, and the design of welded steel water storage tanks for potable water and fire water storage ranging in size from 220,000 gallons to over 3,000,000 gallons. Ferron Konakis has been involved in permitting various water projects and wastewater treatment projects with the Nevada Division of Environmental Protection. Ferron Konakis has experience in the preparation of Operation and Maintenance Manuals, Cross-Connection Control Plans, Emergency Response Plans for water and wastewater treatment systems, and Effluent Management Plans (EMP's) for Wastewater Reuse Projects in Nevada.



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June 30, 2021

City of Carlin

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Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
City of Carlin
State of Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Carlin, State of Nevada (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the 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 Carlin, State of Nevada, as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 11, budgetary comparison information on pages 47 through 50, the Schedule of Changes in the City's Total OPEB Liability and Related Ratios for the City of Carlin Employee Health Benefit Plan and State of Nevada Public Employees' Benefit Plan on pages 51 and 52, the Schedule of City's Share of Net Pension Liability on page 53 and the Schedule of the City's Contributions on page 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States 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 Management's Discussion and Analysis, the Schedule of Changes in the City's Total OPEB Liability and Related Ratios for the City of Carlin Employee Health Benefit Plan and State of Nevada Public Employees' Benefit Plan, the Schedule of City's Share of Net Pension Liability, and the Schedule of the City's Contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information is the responsibility of management and was derived from and relates 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 statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The combining and individual nonmajor fund financial statements, budgetary comparisons and schedule of fees imposed subject to the provision of NRS 354.5989 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparisons 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 and budgetary comparisons are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The schedule of fees imposed subject to the provision of NRS 354.5989 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Prior-Year Comparative Information

We have previously audited, in accordance with accounting standards general accepted in the United States of America, the basic financial statements of the City as of and for the year ended June 30, 2020, and have issued a report thereon dated January 22, 2021, which expressed an unmodified opinion on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information.

The budgetary comparisons related to the 2020 financial statements are presented for purposes of additional analysis and were derived from and relate directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The combining and individual fund financial statements and budgetary comparisons are consistent in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2021 on our consideration of the City'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'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's internal control over financial reporting and compliance.



Elko, Nevada
December 10, 2021

The Management's Discussion and Analysis (MD&A) is presented to provide the reader with an overview of the financial activity and financial condition of the City of Carlin (City). This document is required by the Governmental Accounting Standards Board (GASB) in Statement No. 34 and subsequent statements governing the presentation of the financial statements, MD&A, and note disclosure for state and local governments. The major components of this financial report include:

- Management's Discussion and Analysis (MD&A)
- Basic Financial Statements
- Other Required Supplementary Information (RSI)

The MD&A, a component of RSI, introduces the basic financial statements and provides an analytical overview of the City's financial activities.

Overview of the Financial Statements

The City's basic financial statements include the following elements:

Government-wide Financial Statements

Government-wide financial statements provide both long-term and short-term information about the City's overall financial condition. Changes in the City's financial position may be measured over time by increases and decreases in the Statement of Net Position. Information on how the City's net position changed during the fiscal year is presented in the Statement of Activities.

Fund Financial Statements

Fund financial statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide financial statements. Fund financial statements include the statements for governmental, proprietary and fiduciary funds.

Notes to the Financial Statements

Notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements.

Refer to Note 1 to the financial statements for more detailed information on the elements of the financial statements. Table 1 below summarizes the major features of the basic financial statements.

Table 1: Major Features of the Basic Financial Statements

	Government-Wide Financial Statements	Governmental Funds	Fund Financial Statements Proprietary Funds	Fiduciary Funds
Scope	Entire City Government (except fiduciary funds)	Activities of the City that are not proprietary or fiduciary	Activities of the City that are operated similar to private businesses	Instances in which the City is the trustee agent for someone else's resources
Required Financial Statements	Statement of Net Position, Statement of Activities	Balance Sheet, Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, Statement of Cash Flows	Statement of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting
Types of Asset/Liability/Deferred Inflow/Outflow Information	All assets and liabilities both financial, capital assets and short-term and long-term, deferred inflows/outflows of resources	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included. Deferred inflows/outflows are resources for which cash will be received or expended in a future period	All assets and liabilities, both financial, capital assets and short-term and long-term, deferred inflows/outflows of resources	Assets and liabilities held in fiduciary capacity
Type of Inflow/Outflow Information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues and expenses during the year, regardless of when cash is received or paid

Condensed Statement of Net Position

The largest component, \$7,278,932 of the City's net position reflects its investment in capital assets (i.e. land, infrastructure, buildings, equipment and others) less depreciation and any related debt outstanding that was needed to acquire or construct the assets. Capital Assets represent 44.9% of this City's total Net Position. The City uses these capital assets to provide services to the citizens and businesses in the City; consequently, these capital assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 2 below presents the City's condensed statement of net position. These are derived from the government-wide Statement of Net Position.

Table 2: Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 7,331,384	\$ 7,960,528	\$ 4,596,490	\$ 2,435,596	\$ 11,927,874	\$ 10,396,124
Capital assets	4,689,518	4,915,083	2,707,723	2,832,871	7,397,241	7,747,954
Total assets	12,020,902	12,875,611	7,304,213	5,268,467	19,325,115	18,144,078
Deferred outflows of resources	254,847	290,594	77,477	82,314	332,324	372,908
Other liabilities	160,845	149,011	38,570	40,513	199,415	189,524
Long-term liabilities						
Due in one year	53,186	33,334	31,289	29,330	84,475	62,664
Due in more than one year	2,158,644	2,175,637	606,462	599,943	2,765,106	2,775,580
Total liabilities	2,372,675	2,357,982	676,321	669,786	3,048,996	3,027,768
Deferred inflows of resources	298,950	396,826	99,588	129,089	398,538	525,915
Net investment in capital assets	4,571,209	5,032,480	2,707,723	2,832,871	7,278,932	7,865,351
Restricted	176,721	162,373	-	-	176,721	162,373
Unrestricted	4,856,194	5,215,544	3,898,058	1,719,035	8,754,252	6,935,579
Total net position	\$ 9,604,124	\$ 10,411,397	\$ 6,605,781	\$ 4,551,906	\$ 16,209,905	\$ 14,963,303

Changes in Net Position

Table 3 presents the City's changes in net position, as derived from the government-wide Statement of Activities. Over time, increases and decreases measure whether the City's financial position is improving or deteriorating. During the fiscal year, the net position of the governmental activities decreased by \$807,273 and the net position of the business-type activities increased by \$2,053,875.

Table 3: Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program revenues						
Charges for services	\$ 242,885	\$ 182,978	\$ 1,121,096	\$ 1,062,692	\$ 1,363,981	\$ 1,245,670
Operating grants contributions	610,994	160,168	-	-	610,994	160,168
Capital grants and contributions	3,000	64,205	-	1,000	3,000	65,205
Total programs revenues	856,879	407,351	1,121,096	1,063,692	1,977,975	1,471,043
General revenues						
Taxes						
Property	482,412	462,257	-	-	482,412	462,257
Room	41,430	27,915	-	-	41,430	27,915
Fuel	51,388	50,825	-	-	51,388	50,825
Consolidated tax revenues	2,281,513	2,136,777	-	-	2,281,513	2,136,777
Interest and investment earnings	1,071	2,326	16,970	18,389	18,041	20,715
Miscellaneous	88,041	83,458	-	-	88,041	83,458
Total general revenues	2,945,855	2,763,558	16,970	18,389	2,962,825	2,781,947
Total revenues	3,802,734	3,170,909	1,138,066	1,082,081	4,940,800	4,252,990
Program expenses						
General government	837,450	751,105	-	-	837,450	751,105
Public safety	1,003,994	989,442	-	-	1,003,994	989,442
Judicial	40,682	66,389	-	-	40,682	66,389
Public works	317,513	355,770	-	-	317,513	355,770
Health and sanitation	97,118	101,675	-	-	97,118	101,675
Culture and recreation	307,778	341,078	-	-	307,778	341,078
Water	-	-	505,320	480,638	505,320	480,638
Garbage	-	-	150,391	156,400	150,391	156,400
Sewer	-	-	398,554	387,883	398,554	387,883
Street lights	-	-	29,926	30,286	29,926	30,286
Interest on long-term debt	5,472	5,750	-	-	5,472	5,750
Total expenses	2,610,007	2,611,209	1,084,191	1,055,207	3,694,198	3,666,416
Transfer In (Out)	(2,000,000)	-	2,000,000	-	-	-
Change in net position	(807,273)	559,700	2,053,875	26,874	1,246,602	586,574
Net position, beginning of year	10,411,397	9,851,697	4,551,906	4,525,032	14,963,303	14,376,729
Net position, end of year	\$ 9,604,124	\$ 10,411,397	\$ 6,605,781	\$ 4,551,906	\$ 16,209,905	\$ 14,963,303

Program Expenses and Revenues for Governmental Activities

Table 4 presents program expenses and revenues for governmental activities. Generally, program revenues were not sufficient to cover program expenses for governmental activities. The net program expenses of these governmental activities were, therefore, supported by general revenues, which are derived primarily from consolidated tax revenue from the State and from property taxes.

**Table 4: Program Expenses and Revenues
for Governmental Activities
For the Fiscal Year Ended June 30, 2021**

City Programs	Program Expenses	Program Revenues	Net Program (Expenses)/Revenues
General Government	\$ 837,450	\$ 415,828	\$ (421,622)
Public Safety	1,003,994	163,031	(840,963)
Judicial	40,682	-	(40,682)
Public Works	317,513	75,965	(241,548)
Health and Sanitation	97,118	1,475	(95,643)
Culture and Recreation	307,778	200,580	(107,198)
Interest Long-term Debt	5,472	-	(5,472)
Total	<u>\$ 2,610,007</u>	<u>\$ 856,879</u>	<u>\$ (1,753,128)</u>

Program Expenses and Revenues for Business-type Activities

Table 5 presents program expenses and revenues for business-type activities. Program revenues generated from business-type activities were not sufficient to cover program expenses.

**Table 5: Program Expenses and Revenues
for Business-type Activities
For the Fiscal Year Ended June 30, 2021**

City Programs	Program Expenses	Program Revenues	Net Program (Expenses)/Revenues
Water	\$ 505,320	\$ 498,483	\$ (6,837)
Garbage	150,391	256,180	105,789
Sewer	398,554	336,507	(62,047)
Street Lights	29,926	29,926	-
Total	<u>\$ 1,084,191</u>	<u>\$ 1,121,096</u>	<u>\$ 36,905</u>

Financial highlights for the City during the fiscal year ended June 30, 2021, include the following:

- The City's total Net Position for all activities increased from \$14,963,303 to \$16,209,905 an increase of \$1,246,602 (8.3%). This increase is attributable to continued expense control by all departments because of uncertain revenue projections. General Fund expenditures were lower than budgeted amounts by \$960,690 (31.2 %). General Fund revenues were also better than projected by \$994,844 (41.3%) due to a conservative estimate of budget revenues during budgeting.
- Capital assets added during the year in the amount of \$180,547 include equipment, one police truck, improvements to City buildings and facilities, including curb gutter and sidewalk improvements, and a conex box at the City Park.
- The City's Business-type Activities (Utility Fund) operating revenues exceeded operating expenses by \$36,905. As an Enterprise Fund, the Utility Fund is required to generate operating revenues sufficient to offset operating expenses. Excess revenues year to year are used for maintenance and eventual replacement of older infrastructure. A Preliminary Engineering Report (PER) was completed and a refurbishment plan is underway using the PER.

Fund Analysis

All Governmental Funds

At the close of the fiscal year ending June 30, 2021, the City's governmental funds reported a combined ending fund balance of \$6,996,998, representing a decrease of \$724,840 (9.4%) from the previous fiscal year. The decrease across all governmental funds is the result of the following factors:

- Expense control by all departments.
- Increased revenue from higher than projected revenues.
- Transfer of \$2 million from General fund to the Utility fund to help fund the upcoming refurbishment plan.

General Fund

Fund balance at June 30, 2021 totaled \$4,719,802 which is a decrease of \$1,086,994 (18.7%) from the previous fiscal year. The decrease is due to a transfer of \$2 million from General fund to the Utility fund to help fund the upcoming refurbishment plan.

Capital Projects Fund

Fund balance at June 30, 2021 totaled \$1,331,842 which is an increase of \$322,354 (31.9 %) from the previous year. The increase is due to lower than budgeted expenses.

Non-major Governmental Funds

Fund balance at June 30, 2021 totaled \$945,354 which is an increase of \$39,800 (4.4 %) from the previous fiscal year. The following table shows the fund balances that are included in the Non-major Governmental Funds, as of June 30, 2021 and the increase/(decrease) from the previous fiscal year:

Fund	Fund Balance June 30, 2021	Increase/ Decrease
Non-Major Governmental Funds:		
Grants Fund	\$ 22,073	\$ (29,213)
Open Door Senior Citizens Fund	211,311	30,384
Municipal Court Building Fund	5,720	1,210
Administrative Assessment Fund	12,227	981
Park and Recreation Fund	288,462	33,346
Parks and Recreation Fund #2	87,831	10
Equestrian Center Fund	85,815	4,561
Debt Service Fund	29,026	(12,100)
Police Forfeiture Fund	109,896	9,115
Perpetual Cemetery Care Fund	92,993	1,506
Totals	\$ 945,354	\$ 39,800

Proprietary Funds

The City's sole Proprietary Fund, the Utility Fund, had a net position of \$6,605,781 as of June 30, 2021. Operating revenues exceeded operating expenses by \$36,905. The increase is due to a transfer of \$2 million from General fund to the Utility fund to help fund the upcoming refurbishment plan.

Capital Asset and Long-term Debt Activity

Capital Asset Activity

At June 30, 2021, the City reported \$4,689,518 in capital assets for governmental activities and \$2,707,723 in capital assets for business-type activities. Capital asset additions included equipment, one police truck, improvements to City buildings and facilities, including curb gutter and sidewalk improvements, and a conex box at the City Park.

Long-term Debt Activity

Long-term debt outstanding at June 30, 2021, excluding the annual required contribution for other postemployment benefits and the net pension liability, totaled \$118,309, which is entirely for the Senior Center. The other postemployment benefits liability decreased by \$6,721 to \$352,450. The City's net pension liability increased by \$16,767 to \$2,254,622.

Additionally, the City estimates \$124,200 for compensated absences.

For additional information, refer to Notes 6, 7 and 11 in the financial statements.

Requests for Information

This financial report is designed to provide a general overview of the financial activity of the City of Carlin to all having an interest in the City of Carlin. Questions concerning any of the information provided in this report or requests of additional financial information should be addressed to the City of Carlin, Attn: City Manager, P.O. Box 787, Carlin, Nevada 89822.

City of Carlin
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 6,647,701	\$ 4,483,270	\$ 11,130,971
Accounts receivable, net	81,527	107,727	189,254
Due from other governments	525,810	-	525,810
Taxes receivable, delinquent	19,802	-	19,802
Prepaid expenses	11,440	5,493	16,933
Restricted cash	45,104	-	45,104
Capital assets, net of accumulated depreciation	3,851,566	2,629,668	6,481,234
Capital assets, not being depreciated	837,952	78,055	916,007
Total assets	12,020,902	7,304,213	19,325,115
Deferred Outflows of Resources			
Deferred outflows related to other postemployment benefits	13,938	5,005	18,943
Deferred outflows related to pensions	240,909	72,472	313,381
Total deferred outflows of resources	254,847	77,477	332,324
Total Assets and Deferred Outflows of Resources	12,275,749	7,381,690	19,657,439
Liabilities			
Accounts payable and other	69,078	20,972	90,050
Accrued salaries and related liabilities	77,701	-	77,701
Due to other governments	705	5,344	6,049
Customer meter deposits	-	12,254	12,254
Unearned revenue - grants	13,361	-	13,361
Noncurrent liabilities portion due or payable within one year			
Compensated absences	46,261	31,289	77,550
Notes payable	6,925	-	6,925
Noncurrent liabilities portion due or payable after one year			
Compensated absences	27,828	18,822	46,650
Notes payable	111,384	-	111,384
Total other postemployment benefits liability	281,335	71,115	352,450
Net pension liability	1,738,097	516,525	2,254,622
Total liabilities	2,372,675	676,321	3,048,996
Deferred Inflows of Resources			
Deferred inflows related to pensions	298,950	99,588	398,538
Total Liabilities and Deferred Inflows of Resources	2,671,625	775,909	3,447,534
Net Position			
Net investment in capital assets	4,571,209	2,707,723	7,278,932
Restricted for			
Debt service	12,100	-	12,100
Nonspendable perpetual cemetery care	33,004	-	33,004
Perpetual cemetery care	59,989	-	59,989
Capital projects	49,809	-	49,809
Senior Center	3,872	-	3,872
Judicial fees (NRS 176)	17,947	-	17,947
Unrestricted	4,856,194	3,898,058	8,754,252
Total net position	\$ 9,604,124	\$ 6,605,781	\$ 16,209,905

City of Carlin
Statement of Activities
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 837,450	\$ -	\$ 415,828	\$ -	\$ (421,622)	\$ -	\$ (421,622)
Public safety	1,003,994	130,818	29,213	3,000	(840,963)	-	(840,963)
Judicial	40,682	-	-	-	(40,682)	-	(40,682)
Public works	317,513	75,965	-	-	(241,548)	-	(241,548)
Health and sanitation	97,118	-	1,475	-	(95,643)	-	(95,643)
Culture and recreation	307,778	36,102	164,478	-	(107,198)	-	(107,198)
Interest on long-term debt	5,472	-	-	-	(5,472)	-	(5,472)
Total governmental activities	2,610,007	242,885	610,994	3,000	(1,753,128)	-	(1,753,128)
Business-type Activities							
Water	505,320	498,483	-	-	-	(6,837)	(6,837)
Garbage	150,391	256,180	-	-	-	105,789	105,789
Sewer	398,554	336,507	-	-	-	(62,047)	(62,047)
Street lights	29,926	29,926	-	-	-	-	-
Total business-type activities	1,084,191	1,121,096	-	-	-	36,905	36,905
Total primary government	\$ 3,694,198	\$ 1,363,981	\$ 610,994	\$ 3,000	(1,753,128)	36,905	(1,716,223)
Property taxes					482,412	-	482,412
Room taxes					41,430	-	41,430
Consolidated tax revenues - unrestricted					2,281,513	-	2,281,513
Fuel taxes					51,388	-	51,388
Interest and investment earnings					1,071	16,970	18,041
Miscellaneous revenue					88,041	-	88,041
Transfers In (Out)					(2,000,000)	2,000,000	-
Total general revenues					945,855	2,016,970	2,962,825
Change in Net Position					(807,273)	2,053,875	1,246,602
Net Position, Beginning of Year					10,411,397	4,551,906	14,963,303
Net Position, End of Year					\$ 9,604,124	\$ 6,605,781	\$ 16,209,905

See Notes to Financial Statements

City of Carlin
Balance Sheet – Governmental Funds
June 30, 2021

	General	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash	\$ 4,426,323	\$ 1,319,829	\$ 901,549	\$ 6,647,701
Receivables, net				
Accounts	77,908	-	3,619	81,527
Taxes	19,802	-	-	19,802
Due from other governments	458,614	12,013	55,183	525,810
Prepaid expenses	9,772	-	1,668	11,440
Restricted cash	-	-	45,104	45,104
Total assets	\$ 4,992,419	\$ 1,331,842	\$ 1,007,123	\$ 7,331,384
Liabilities				
Accounts payable	\$ 53,246	\$ -	\$ 15,640	\$ 68,886
Accrued salaries and related liabilities	77,701	-	-	77,701
Bail and fines held	192	-	-	192
Due to other governments	150	-	555	705
Unearned revenue - grants	-	-	13,361	13,361
Total liabilities	131,289	-	29,556	160,845
Deferred Inflows of Resources				
Unavailable property taxes	19,802	-	-	19,802
Unavailable infrastructure tax revenue	44,571	-	-	44,571
Unavailable ambulance fees	76,955	-	-	76,955
Unavailable grant revenue	-	-	32,213	32,213
Total deferred inflows of resources	141,328	-	32,213	173,541
Fund Balances				
Nonspendable	9,772	-	34,672	44,444
Restricted for				
Debt service	-	-	12,100	12,100
Perpetual cemetery care	-	-	59,989	59,989
Capital projects	-	49,809	-	49,809
Senior Center	-	-	3,872	3,872
Judicial fees (NRS 176)	-	-	17,947	17,947
Committed for				
Future community development	-	-	66,950	66,950
Recreational activities	-	-	309,343	309,343
Public safety	-	-	109,896	109,896
Assigned				
Subsequent year operations	1,459,942	-	132,600	1,592,542
Other purposes	-	1,282,033	197,985	1,480,018
Unassigned	3,250,088	-	-	3,250,088
Total fund balances	4,719,802	1,331,842	945,354	6,996,998
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,992,419	\$ 1,331,842	\$ 1,007,123	\$ 7,331,384

See Notes to Financial Statements

City of Carlin

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds		\$ 6,996,998
The net investment in capital assets is not reported in the governmental funds financial statements because they are not current financial resources, but they are reported in the statement of net position.		
Capital assets	\$ 12,863,901	
Less accumulated depreciation	<u>(9,012,335)</u>	3,851,566
Capital assets, not being depreciated	<u>837,952</u>	837,952
Unavailable revenue represents amounts that are not available to fund current expenditures, and therefore, are not reported as revenue in the governmental funds.		
		173,541
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Net pension liability	(1,738,097)	
Notes payable	(118,309)	
Other postemployment benefits	(281,335)	
Compensated absences	<u>(74,089)</u>	(2,211,830)
Deferred outflows and inflows of resources related to pensions and other postemployment benefits are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources related to pensions	240,909	
Deferred inflows of resources related to pensions	(298,950)	
Deferred outflows of resources related to other postemployment benefits	<u>13,938</u>	(44,103)
Net position of governmental activities		<u>\$ 9,604,124</u>

City of Carlin

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2021

	General	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	\$ 437,505	\$ 39,888	\$ 41,430	\$ 518,823
Licenses, permits and fees	75,965	-	-	75,965
Intergovernmental	2,757,293	-	167,478	2,924,771
Charges for services	58,736	-	12,914	71,650
Fines and forfeits	13,117	-	-	13,117
Miscellaneous	60,350	-	54,196	114,546
Total revenues	3,402,966	39,888	276,018	3,718,872
Expenditures				
Current				
General government	827,195	-	-	827,195
Public safety	945,514	-	566	946,080
Judicial	34,817	-	6,795	41,612
Public works	140,153	-	-	140,153
Health and sanitation	62,840	-	-	62,840
Culture and recreation	15,378	-	245,294	260,672
Capital outlay	94,063	17,534	41,463	153,060
Debt service				
Principal	-	-	6,628	6,628
Interest	-	-	5,472	5,472
Total expenditures	2,119,960	17,534	306,218	2,443,712
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,283,006	22,354	(30,200)	1,275,160
Other Financing Source (Uses)				
Transfer in	-	300,000	74,625	374,625
Transfer out	(2,370,000)	-	(4,625)	(2,374,625)
Total other financing sources (uses)	(2,370,000)	300,000	70,000	(2,000,000)
Net Change in Fund Balances	(1,086,994)	322,354	39,800	(724,840)
Fund Balances, Beginning of Year	5,806,796	1,009,488	905,554	7,721,838
Fund Balances, End of Year	\$ 4,719,802	\$ 1,331,842	\$ 945,354	\$ 6,996,998

City of Carlin

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
Year Ended June 30, 2021

Amounts reported for governmental activities in the statements of activities are different because:

Net change in fund balances - total governmental funds		\$ (724,840)
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are shown in the statement of net position and allocated over their estimated useful lives as depreciation expense in the statement of activities. This is the amount by which depreciation exceeded capital outlays in the current period.		
Capital outlay to purchase capital assets	\$ 153,060	
Current depreciation expense	<u>(378,625)</u>	(225,565)
Revenue in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Change in unavailable property taxes	5,019	
Change in unavailable ambulance fees	49,284	
Change in unavailable grant revenue	29,213	
Change in unavailable infrastructure tax revenue	<u>346</u>	83,862
Long-term liabilities, include notes payable, that are not due and payable in current period and, therefore, are not reported in the governmental funds.		
Note payable - principal payments		6,628
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Current year change in compensated absences		(6,111)
Governmental funds report City PERS contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned is reported as pension expense:		
City PERS contributions	133,664	
City pension expense	<u>(79,853)</u>	53,811
The liability for other postemployment benefits is not recorded in the governmental funds, but it is reported in the statement of net position. This is the current year change in the liability, reported as an expense in the statement of activities.		
Other postemployment benefits contributions	13,938	
Other postemployment benefits expense	<u>(8,996)</u>	4,942
Change in net position of governmental activities		<u>\$ (807,273)</u>

City of Carlin
Statement of Net Position – Proprietary Fund
June 30, 2021

	Business-Type Activities Enterprise Fund Utility Fund
Assets	
Current Assets	
Cash	\$ 4,483,270
Accounts receivable, net	107,727
Prepaid expenses	5,493
Total current assets	4,596,490
Noncurrent Assets	
Capital assets, net of accumulated depreciation	2,629,668
Capital assets, not being depreciated	78,055
Total noncurrent assets	2,707,723
Total assets	7,304,213
Deferred Outflows of Resources	
Deferred outflows related to other postemployment benefits	5,005
Deferred outflows related to pensions	72,472
Total deferred outflows of resources	77,477
Liabilities	
Current Liabilities	
Accounts payable	20,972
Due to other governments	5,344
Compensated absences, current portion	31,289
Customer meter deposits	12,254
Total current liabilities	69,859
Noncurrent Liabilities	
Compensated absences	18,822
Net pension liability	516,525
Total other postemployment benefits liability	71,115
Total noncurrent liabilities	606,462
Total liabilities	676,321
Deferred Inflows of Resources	
Deferred inflows related to pensions	99,588
Net Position	
Net investment in capital assets	2,707,723
Unrestricted	3,898,058
Total net position	\$ 6,605,781

City of Carlin

Statement of Revenues, Expenses, and Changes in Net Position –Proprietary Fund

Year Ended June 30, 2021

	Business-Type Activities Enterprise Fund <u>Utility Fund</u>
Operating Revenues	
Charges for sales and services	
Water (pledge for revenue bond coverage)	\$ 498,483
Garbage	256,180
Sewer	336,507
Street lights	<u>29,926</u>
Total operating revenues	<u>1,121,096</u>
Operating Expenses	
Salaries and wages	319,209
Employee benefits	147,952
Services and supplies	464,395
Depreciation	<u>152,635</u>
Total operating expenses	<u>1,084,191</u>
Operating Income	<u>36,905</u>
Nonoperating Revenues	
Interest and penalties earned	<u>16,970</u>
Income Before Transfers	53,875
Transfers	<u>2,000,000</u>
Change in Net Position	<u>2,053,875</u>
Net Position, Beginning of Year	<u>4,551,906</u>
Net Position, End of Year	<u><u>\$ 6,605,781</u></u>

City of Carlin
Statement of Cash Flows – Proprietary Fund
Year Ended June 30, 2021

	Business-Type Activities Enterprise Fund Utility Fund
Operating Activities	
Cash received from customers	\$ 1,106,744
Cash payments to employees for services and benefits	(483,347)
Cash payments to suppliers for goods and services	(472,155)
Net Cash from Operating Activities	151,242
Non-Capital Financing Activities	
Transfer from other funds	2,000,000
Capital and Related Financing Activities	
Acquisition of capital assets	(27,487)
Net Cash used for Capital and Related Financing Activities	(27,487)
Investing Activity	
Interest and penalties earned	16,970
Net Change in Cash	2,140,725
Cash, Beginning of Year	2,342,545
Cash, End of Year	\$ 4,483,270

City of Carlin
Statement of Cash Flows – Proprietary Fund
Year Ended June 30, 2021

	Business-Type Activities Enterprise Fund <u>Utility Fund</u>
Reconciliation of operating income to net cash from operating activities	
Operating income	\$ 36,905
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	152,635
Pension expense	24,069
City pension contributions	(40,288)
Other postemployment benefits expense	(1,775)
Changes in	
Accounts receivable	(19,696)
Prepaid expenses	(473)
Accounts payable	(669)
Accrued expenses	534
	<u>114,337</u>
Total Adjustments	
	<u>114,337</u>
Net Cash from Operating Activities	<u>\$ 151,242</u>

Note 1 - Summary of Significant Accounting Policies

The City of Carlin (the City) was incorporated April 17, 1971 per Chapter 344, Statutes of Nevada 1971. The City is governed by an elected Council of four Councilmen and a Mayor who hold the final decision-making authority and are held primarily accountable for those decisions. The Council is responsible for approving the budget, establishing spending limitations, funding any deficits and borrowing funds and/or issuing bonds to finance City operations and construction.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing these accounting and financial principles.

The accounting and reporting framework and the more significant accounting policies are as follows:

Reporting Entity

The accompanying financial statements include all the activities that comprise the financial reporting entity of the City. The City is legally separate and fiscally independent of other governing bodies. No other governmental organizations are includable within the City's reporting entity.

Government-Wide and Fund Financial Statements

The basic financial statements consist of government-wide statements and the fund financial statements. The government-wide financial statements include a statement of net position and a statement of activities. The government-wide statements report information on all of the activities of the City since the City does not have any fiduciary activities. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position presents the consolidated financial position of the City at year-end in separate columns, for both governmental and business-type activities. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to patrons who use or directly benefit from goods, services, or privileges provided by a given function, and grants and contributions that are restricted to meet the operational or capital requirements of a particular function or segment. Taxes and revenues not properly included among program revenues are reported instead as general revenues. Those programs or functions with a net cost not supported by program revenues are generally dependent on general-purpose revenues, such as taxes and unrestricted interest earnings, to remain operational. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Separate fund financial statements are provided for governmental funds, and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All other funds are aggregated into a single column.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Grant revenues have been reported as unearned revenue if the funds have been received prior to meeting such requirements.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered "measurable" when in the hands of intermediary collecting agents or governments. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers all revenues available if they are collected within 60 days after the end of the current fiscal period. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable, and the payment seems certain. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The major revenue sources of the City include consolidated tax revenues, ad valorem (property) taxes, governmental services tax, interest income and various state and federal grants. Ad valorem taxes have been deferred in the governmental funds if they are not available to finance the activities of the current period.

The City's financial records are organized on the basis of funds, which are independent fiscal and accounting entities with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The City reports the following major governmental funds:

- General Fund is the primary operating fund of the City. It accounts for all financial resources and costs of operations traditionally associated with governments, which are not required to be accounted for in another fund.
- Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital assets.

The City reports the following major proprietary fund:

- Utility Fund accounts for all revenues and expenses used to provide water, sewer, garbage and street light services to the City's residents.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services or producing and delivering goods in connection with the proprietary funds' principal ongoing operations. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following non-major governmental fund types:

- Special Revenue Funds account for specific financial resources that are legally restricted to expenditure for specific purposes.
- Debt Service Funds account for the servicing of general long-term debt not being financed by proprietary funds.
- Permanent Funds account for financial resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the City's programs.

Budgets and Budgetary Accounting

The City adheres to the Local Government Budget Act incorporated in Section 354 of the Nevada Revised Statutes. The City is required to legally adopt budgets for all funds except fiduciary funds. The budgets are filed as a matter of public record with the City Clerk, the County Clerk and the State Department of Taxation. The City staff use the following procedures to establish, modify, and control the budgetary information that is included in these financial statements.

1. On or before April 15, the City Council files a tentative budget with the Nevada Department of Taxation for all funds for the fiscal year beginning the following July 1. The tentative budget is prepared by fund, function and department and includes proposed expenditures and the means of financing them.
2. Public budget hearings on the tentative budget are held in May.
3. Prior to June 1, at a public hearing, the Council indicates changes, if any, to be made to the tentative budget and adopts a final budget by the majority vote of the Council. The final budget must then be forwarded to the Nevada Department of Taxation for final approval. The above dates may be adjusted as necessary during legislative years.

4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year, however encumbrance accounting is not utilized. All appropriations lapse at the end of the fiscal year.
5. The appropriated budget amounts may be transferred between functions, funds, or contingency accounts if the transfer does not increase the total appropriations for fiscal year amounts subject to advisement of the Council at the next subsequent meeting and must be recorded in the minutes of the meeting. Budget augmentations and amendments in excess of original budgetary amounts require prior approval of the City Council following a scheduled and noticed public hearing.
6. Budgets for all funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts reflected in the accompanying financial statements recognize budget amendments made during the year in accordance with the above procedures.
7. In accordance with state statute, actual expenditures may not exceed budgetary appropriations of the various functions of the governmental funds, except for bond repayments, short-term financing repayment and any other long-term contract expressly authorized by law, and certain other items specified in NRS 354.626. For proprietary funds, the sum of operating and nonoperating expenses may not exceed the sum of budgeted operating and nonoperating expenses.

Property Taxes

Taxes on real property are levied and the lien attached on July 1 (the levy date) of the year for which the taxes are levied. Taxes are due on the third Monday of August; however, they may be paid in quarterly installments payable on the third Monday of August and the first Mondays in October, January and March. Any tax paid more than ten days late is assessed a penalty. In the event of nonpayment, a tax lien is taken on the first Monday in May, and the County Treasurer is authorized to hold the property for two additional years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer, upon approval of the Board of County Commissioners, obtains a tax deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien.

The State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of Elko County (i.e., the county, the state, the school district, the city, and any other city, town or special district) to an amount not to exceed \$3.64 per \$100 of assessed valuation of the property being taxed, except in cases of severe financial emergency as defined by NRS 354.705.

Property tax revenue and the related receivable have been recognized for property tax assessments in the fiscal year for which they were levied. All property taxes are collected by Elko County and remitted to the City monthly.

Cash

For purposes of the statement of cash flows, the City considers all time deposits, certificates of deposit, and all highly liquid investments, generally with original maturities of three months or less to be cash equivalents.

Cash balances from most funds are combined, held and invested by City staff. Interest earned on the cash balances is generally recognized in the fund holding the cash.

Debt loan agreements require the City to maintain a debt service reserve for each loan. These amounts are reported as restricted cash.

State statutes authorize deposits in any bank, credit union or savings and loan that are federally insured. The City may invest in the following securities:

- United States bonds and debentures, bills and notes of the United States Treasury, or obligations of the United States or a corporation sponsored by the government maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.
- Negotiable certificates of deposit from commercial banks, insured credit unions or insured savings and loan associations.
- State of Nevada Local Government Pooled Investment Fund.
- Certain securities issued by local governments of the State of Nevada.
- Certain "AAA" rated money market mutual funds that invest in federal securities.
- Other securities expressly provided by other statutes, including repurchase agreements.
- Certain banker's acceptances not to exceed 180 days maturities or 20% of the money available for investment.
- Obligations of state and local governments rated A or higher and exempt from gross income for federal income tax purposes.
- Certain corporate or depository institution commercial paper purchased from a registered broker-dealer rated A-1, P-1, or better with maturity of no more than 270 days.

Any securities purchased by or on behalf of the City must remain in the physical possession of an appropriate officer of the City or a trust department of a designated bank (federally insured) after issuing a written acknowledgment.

Accounts Receivable

Accounts receivable are reported net of an allowance of uncollectible accounts, if applicable. No allowance for uncollectible accounts has been established since management does not anticipate any material collection loss with respect to taxes receivable and utility billings receivable. Total accounts receivable in the General Fund of \$396,276 are reported at \$77,908, net of a \$318,368 allowance for uncollectible ambulance billings.

Inventories

Expenditures for consumable supplies and minor equipment purchases are charged against appropriations at the time of purchase. Any inventories of such supplies at June 30 are not material to the individual funds and are not recognized in these financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure, are recorded in the government-wide and proprietary fund financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year. These assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value determined at the date of donation. Interest, if applicable, is capitalized on assets acquired with tax-exempt debt for business-type activities. The amount of interest to be capitalized is determined by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities and the Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position, with accumulated depreciation reflected in the government-wide and proprietary fund Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	15–100 years
Equipment and vehicles	5-25 years
Infrastructure	5-50 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures by the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for as capital assets in the Statement of Net Position – Proprietary Funds.

Compensated Absences

Employees may accumulate unused vacation time within certain limits. Unused vacation time is paid to the employee after his/her anniversary date. After five years of employment, employees will be paid for sick leave up to 480 hours at one-fourth of the regular rate of pay at separation from service. If employment termination is due to death, any unused sick leave will be paid at the regular rate of pay. Accumulated costs for unused vacation pay and sick leave are recognized currently for those retiring prior to year-end. Remaining costs of unused vacation and sick leave are not recorded in the governmental fund financial statements but are included in the government-wide financial statements. These benefits have typically been paid from the General Fund.

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of the State of Nevada (PERS) Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refund or employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

In addition to pension benefits (Public Employees Retirement System) described in Note 7 and postemployment healthcare benefits described in Note 11, the City waives monthly utility bills for certain retired employees per the City's Personnel Policy Manual section 5.16. The benefit terminates upon the death of the retiree. The City funds the benefit on a current basis and, as of June 30, 2021, the City had no retirees utilizing the benefit. The City had \$0 associated with the above benefit for the year ended June 30, 2021.

Deferred Inflows and Outflows of Resources

In addition to assets, the Statements of Net Position/Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. This separate statement element represents the consumption of net position/fund balance that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reported deferred outflows of resources related to other postemployment benefits resulting from the City's contributions subsequent to the measurement date of the net other postemployment liability. The City reported deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date of the net pension liability, differences between expected and actual experience, changes in assumptions, and change in the employer's proportion and difference between the employer's contributions and the employer's proportionate contributions in the Statement of Net Position.

In addition to liabilities, the Statements of Net Position/Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate statement element represents an acquisition of net position/fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City reflects deferred inflows of resources which are unavailable revenue reported in the governmental fund balance sheet for delinquent property taxes, grants, and other taxes received beyond 60 days of year end and uncollected ambulance fees under the modified accrual basis of accounting. The City reported deferred inflows of resources related to pensions resulting from differences between expected and actual experience, net difference between projected and actual earnings on pension plan investments, and change in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions in the Statement of Net Position.

Fund Balance/Net Position

Government-wide and Proprietary Fund Financial Statements:

The government-wide and proprietary fund Statement of Net Position utilizes a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted. Net investment in capital assets is the net book value of capital assets, less related debt. Related debt is the debt outstanding that relates to the acquisition, construction, or improvement of capital assets.

Governmental Fund Financial Statements:

In the governmental fund financial statements, governmental funds report the following classifications of fund balance:

- **Nonspendable** – Amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.
- **Restricted** – Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the law or regulations of other governments.
- **Committed** – Amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the City Council, the City's highest level of decision-making authority. Committed amounts may only be established, amended, or rescinded pursuant to Council resolution.
- **Assigned** – Amounts that the City intends to use for a specific purpose, but do not meet the definitions of restricted or committed fund balance. Under the City's adopted policy, amounts may be assigned by the City Manager or City Clerk under the authorization of the City Council.
- **Unassigned** – Amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the General Fund. In accordance with an ordinance enacted by the City of Carlin on June 8, 2011, the City has adopted a policy to maintain a minimum level of unassigned fund balance for the General Fund of not less than 75% of the previous year's unrestricted general fund expenditures.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned amounts are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally, unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

Risk Management

The City, like any governmental entity, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries of employees; and natural disasters. The City assesses these risks and utilizes risk management provided through the Nevada Public Agency Insurance Pool (POOL) created through an inter-local cooperative agreement by participating Nevada governments.

The City participated in Agency programs designed to reduce risk loss by governments. Members pay an annual premium and specific deductibles, as necessary, to POOL for its general insurance coverage. POOL is considered a self-sustaining risk pool that will provide coverage for its members for up to \$10,000,000 per event and a \$10,000,000 general aggregate per member. POOL obtains independent coverage for insured events in excess of the \$200,000 limit and claims have not exceeded these amounts during the previous three years.

The City also pays premiums based on payroll costs to the Public Agency Compensation Trust (PACT) for workers compensation coverage. PACT is considered a self-sustaining pool that will provide coverage based on established statutory limits.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Comparative Data

Comparative data shown in the supplementary information sections for the prior year has been extracted from the 2019-2020 financial statements and reclassified where necessary and practical to afford better comparability between the years. It has been provided to add comparability but is not considered full disclosure of transactions for 2019-2020. Such information can only be obtained by referring to the audited financial statements for that year.

Note 2 - Compliance with Nevada Revised Statutes and Nevada Administrative Code

The City conformed to all significant statutory constraints on its financial administration during the year with the following possible exceptions:

The fund listed below over expended amounts appropriated for various functions and, as such, may not be in accordance with Nevada Revised Statute 354.626:

Fund	Function	Amount Over Expenditure
Parks and Recreation Fund	Culture and recreation	\$ 1,459

Note 3 - Cash

As defined in Note 1, Nevada Revised Statutes (NRS 355.170) set forth acceptable investments for Nevada local governments. The City has not adopted a formal investment policy that would further limit its investment choices nor further limit its exposure to certain risks as set forth below. As of and for the year ended June 30, 2021, the City had no investments, only cash balances.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. All deposits were collateralized under the Nevada Pooled Collateral Program or insured by the Federal Deposit Insurance Corporation (FDIC).

Cash held by the City as of June 30, 2021 are allocated to the various funds as follows:

Major governmental funds	\$ 5,746,152
Nonmajor governmental funds	901,549
Business-type activities/proprietary fund	4,483,270
Restricted:	
Nonmajor governmental funds	<u>45,104</u>
	<u><u>\$ 11,176,075</u></u>

Note 4 - Capital Assets

The amounts recorded as capital assets are summarized as follows:

Governmental Activities

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets, being depreciated				
Buildings	\$ 3,205,827	\$ -	\$ -	\$ 3,205,827
Office equipment	155,546	2,474	-	158,020
Other equipment	2,286,043	47,922	-	2,333,965
Vehicles	2,221,663	42,081	-	2,263,744
Infrastructure	4,859,295	43,050	-	4,902,345
Total capital assets, being depreciated	<u>12,728,374</u>	<u>135,527</u>	<u>-</u>	<u>12,863,901</u>
Less accumulated depreciation				
Buildings	(1,058,933)	(77,719)	-	(1,136,652)
Office equipment	(137,986)	(149,721)	-	(287,707)
Other equipment	(1,659,779)	(4,139)	-	(1,663,918)
Vehicles	(1,858,467)	(77,551)	-	(1,936,018)
Infrastructure	(3,918,545)	(69,495)	-	(3,988,040)
Total accumulated depreciation	<u>(8,633,710)</u>	<u>(378,625)</u>	<u>-</u>	<u>(9,012,335)</u>
Total capital assets, being depreciated, net	<u>4,094,664</u>	<u>(243,098)</u>	<u>-</u>	<u>3,851,566</u>
Capital assets, not being depreciated				
Land	820,419	-	-	820,419
Construction in progress	-	17,533	-	17,533
Total capital assets, not being depreciated	<u>820,419</u>	<u>17,533</u>	<u>-</u>	<u>837,952</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 4,915,083</u></u>	<u><u>\$ (225,565)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,689,518</u></u>

Business-type Activities

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets, being depreciated				
Buildings	\$ 292,162	\$ 27,487	\$ -	\$ 319,649
Office equipment	21,526	-	-	21,526
Other equipment	499,947	-	-	499,947
Vehicles	424,545	-	-	424,545
Infrastructure	6,577,544	-	-	6,577,544
Total capital assets, being depreciated	7,815,724	27,487	-	7,843,211
Less accumulated depreciation				
Buildings	(87,526)	(6,566)	-	(94,092)
Office equipment	(19,582)	(405)	-	(19,987)
Other equipment	(364,241)	(11,533)	-	(375,774)
Vehicles	(424,545)	-	-	(424,545)
Infrastructure	(4,165,014)	(134,131)	-	(4,299,145)
Total accumulated depreciation	(5,060,908)	(152,635)	-	(5,213,543)
Total capital assets, being depreciated, net	2,754,816	(125,148)	-	2,629,668
Capital assets, not being depreciated				
Land	78,055	-	-	78,055
Business-type Activities Capital Assets, Net	\$ 2,832,871	\$ (125,148)	\$ -	\$ 2,707,723

Depreciation expense was charged to functions/programs of the City as follows:

Governmental Activities	
General government	\$ 21,568
Public safety	88,392
Public works	179,580
Health and sanitation	36,189
Culture and recreation	52,896
Total Depreciation Expense – Governmental Activities	\$ 378,625
Business-type Activities	
Water	\$ 48,244
Sewer	104,391
Total Depreciation Expense – Business-type Activities	\$ 152,635

Note 5 - Cooperative Agreement

On January 9, 2002 the City of Carlin, City of Elko, and Elko County entered into a cooperative agreement to provide financial resources for a water-line extension project. The water line initially served the University of Nevada-Reno Fire Science Academy that was deemed beneficial to the economy of the three governmental entities. The water line is the property of the City of Carlin. The project was funded by a federal grant obtained by the City of Carlin. This grant required matching funds of twenty-five percent. Therefore, a loan was obtained from the U.S. Department of Agriculture, Rural Development Agency. The cooperative agreement provides that the City of Elko and Elko County will each reimburse the City of Carlin one-third of the annual loan payments the City of Carlin will be obligated to pay to the USDA. The loan carries a maximum interest rate of 5% per year, payable over a period of forty years in annual payments of \$20,398. The City of Elko and Elko County have each agreed to pay to the City of Carlin the maximum sum of \$6,800 per year until the loan is paid in full or for a maximum of forty years. The loan was paid in full during the year ended June 30, 2018.

The City of Carlin has enacted an ordinance providing for a water extension connection fee. This fee will be collected by the City of Carlin as a surcharge fee from every water user connecting to City water within the "UNR Fire Science Academy Water Extension Area" for a period of forty years after the date the extension line is connected to the City of Carlin's water system. The City of Carlin agrees the proceeds collected from this water extension connection fee will be used to reimburse equally the City of Elko and Elko County for the payments made by them prior to the collection of any connection extension fees. Any excess funds collected will be used to reduce debt incurred for the project.

The City of Carlin has received pledged revenues totaling \$82,826 since the cooperative agreement was put into place. Pledged revenues are a surcharge fee from every water user connecting to City water within the "UNR Fire Science Academy Water Extension Area". There was only one connection to this section of the City's water system during the year ended June 30, 2021.

Note 6 - Long-Term Liabilities

Long-term debt as of June 30, 2021, consisted of the following:

Governmental Activities

Direct Borrowing:

Note payable United States Department of Agriculture, Rural Development,
\$12,100 annually including interest at 4.38%, maturing June 28, 2034. The note
is for construction of a senior citizens facility and is secured by the facility

\$ 118,309

The governmental activities notes will be repaid by the Debt Service Fund. The maturity of the notes payable for the years after June 30, 2021, based upon present arrangements, is as follows:

Fiscal Year Ended June 30,	Government-Type Activities	
	U.S. Department of Agriculture Senior Citizens Facility	
	Principal	Interest
2022	\$ 6,925	\$ 5,175
2023	7,227	4,876
2024	7,544	4,556
2025	7,874	4,226
2026	8,219	3,882
2027-2031	46,809	13,691
2032-2034	33,711	3,030
	<u>\$ 118,309</u>	<u>\$ 39,436</u>

Changes in Long-Term Liabilities

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Governmental activities					
Compensated absences	\$ 67,978	\$ 72,077	\$ 65,966	\$ 74,089	\$ 46,261
Notes payable	124,937	-	6,628	118,309	6,925
	<u>\$ 192,915</u>	<u>\$ 72,077</u>	<u>\$ 72,594</u>	<u>\$ 192,398</u>	<u>\$ 53,186</u>
Business-type activities					
Compensated absences	\$ 48,303	\$ 28,102	\$ 26,294	\$ 50,111	\$ 31,289

The City was, in accordance with Nevada Revised Statutes, within the legal debt limit at June 30, 2021.

Note 7 - Defined Benefit Pension Plan

Plan Description

The City of Carlin contributes to the Public Employees' Retirement System of the State of Nevada (PERS). PERS administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering PERS on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.50% multiplier and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with 30 years of service. Regular members entering PERS on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, or at age 62 with ten years of service or at age 55 with 30 years of service or at any age with 33 1/3 years of service.

Police/Fire members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with five years of service, or age 60 with ten years of service, or age 50 with 20 years of service, or at any age with 30 years of service. Police/Fire members entering the PERS on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of services, at age 50 with 20 years of service, and at any age with 33 1/3 years of service. Only service performed in a position as a police officer or firefighter may be counted towards to eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer - Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was selected, the member cannot convert to the Employee/Employer Contribution plan.

PERS' basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund PERS on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuary funding method used is the Entry Age Actuarial Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal year ended June 30, 2021 the Statutory Employer/employee matching rate was 15.25% for Regular and 22.00% for Police/Fire. The Employer-Pay Contribution (EPC) rate for the fiscal year ending June 30, 2021, was 29.25% for Regular and 42.50% for Police/Fire.

The City's contributions were \$177,674 for the year ended June 30, 2021.

PERS Investment Policy

PERS' policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	0.75%
Private markets	12%	6.65%

As of June 30, 2020, PERS' long-term inflation assumption was 2.75%. These geometric return rates are combined to produce the long-term expected rate of return by adding the long-term expected inflation rate of 2.75%.

Net Pension Liability

At June 30, 2021, the City reported a liability of \$2,254,622 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in PERS pension plan relative to the total contributions of all participating PERS employers and members. At June 30, 2020, the City's proportion was 0.01619 percent, which is a decrease of 0.00022 from its proportion measured as of June 30, 2019 of 0.01641 percent.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the City as of June 30, 2020, calculated using the discount rate of 7.50%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate.

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net pension liability	\$ 3,516,339	\$ 2,254,622	\$ 1,205,598

Pension Plan Fiduciary Net Position and Additional Information

Detailed information about the pension plan's fiduciary net position and additional information is available in the PERS Comprehensive Annual Financial Report, available on the PERS website (www.nvpers.org).

Actuarial Assumptions

The City's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Payroll Growth	5.00%
Investment rate of return	7.50%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2020 and June 30, 2019 funding actuarial valuation

Mortality rates for healthy members were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50, mortality rates are based on the Headcount-Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. Mortality rates for disabled were based on the Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years. Mortality rates for pre-retirement were based on Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016. The additional projection of six years is a provision made for future mortality improvement.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2020, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the City recognized pension expense of \$103,922. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 70,050	\$ 29,113
Net difference between projected and actual earnings on pension plan investments	-	85,170
Changes in assumptions	63,330	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	2,327	284,255
City contributions subsequent to the measurement date	177,674	-
	<u>\$ 313,381</u>	<u>\$ 398,538</u>

The \$177,674 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined is 6.13 years.

Other estimated amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2022	\$ (129,684)
2023	(69,652)
2024	(52,694)
2025	(6,879)
2026	(3,417)
Thereafter	(505)

Additional Information

The PERS Comprehensive Annual Financial Report (CAFR) is available on the PERS website at www.nvpers.org under Quick Links – Publications.

Note 8 - Fund Equity

As defined in Note 1, fund equity may be reported in various classifications. Specific restrictions of fund balance/net position accounts are summarized below:

Unrestricted/Unassigned – Amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose.

Nonspendable for Perpetual Cemetery Care – In accordance with an ordinance enacted by the City on December 9, 1970, a minimum reserve of \$33,004 will be left in the Perpetual Cemetery Care Fund. The earnings can be withdrawn and deposited to the General Fund to be used for perpetual cemetery care.

Restricted for Debt Service – In accordance with the agreement from the USDA Rural Development for the loan for the Carlin Senior Center, the City is required to set-aside fund balance/net position of one-tenth of the annual payment amount for each loan until one full payment has been set-aside. The restricted debt service requirement for the year ended June 30, 2021 for the Carlin Senior Center in the Debt Service Fund is currently \$12,100.

Restricted for Perpetual Cemetery Care – In accordance with an ordinance enacted by the City on December 9, 1970, the earnings on the minimum reserve in the Perpetual Cemetery Care Fund are restricted for perpetual cemetery care.

Restricted for the Senior Center – In accordance with the donor-imposed use that the amount be used for the Senior Center.

Restricted for Judicial Fees – In accordance with Nevada Revised Statutes 176.059 and 176.0611, the administrative assessments collected under these statutes are restricted for the use outlined in each statute. The administrative assessment collected in accordance with Nevada Revised Statute 176.059 is restricted for the use of the municipal court. The administrative assessment collected in accordance with Nevada Revised Statute 176.0611 is restricted for the acquisition, construction and improvement of court facilities, acquisition of advanced technology for use in court facilities or for the payment of debt service on any bonds issued for the acquisition of land or facilities.

Committed for Future Community Development – In accordance with a revised ordinance enacted by the City on December 11, 2008, this represents the amount the City Council has specifically designated for future projects that will enhance the community.

Committed for Recreational Activities – In accordance with the Carlin City Code, this represents the amount the City Council has specifically designated for recreational purposes.

Committed for Public Safety – In accordance with the Carlin City Code, this represents the amount the City Council has specifically committed for public safety purposes.

Assigned for Subsequent Year Operations – This is the amount of the City's current year ending fund balance that the City intends to use to meet the next years' operating expenditures.

Assigned for Other Purposes – These are amount that the City intends to use in future periods for the purpose of the fund.

Unassigned – The residual classification for the General Fund that is available to spend.

The City Council has formally designated, per City Code, a portion of user charges to be set aside for major capital improvements, such as water wells and sewer improvements. These amounts do not meet the definition of restricted net position and are not included in the Statement of Net Position.

	Balance July 1, 2020	Net Change	Balance June 30, 2021
Water system	\$ 312,015	\$ -	\$ 312,015
Water capital improvement	56,776	229	57,005
Sewer capital improvement	232,396	-	232,396

Note 9 - Interfund Items

Interfund transfers are shown as other financing sources or uses in all governmental funds. Transfers between funds during the year ended June 30, 2021 are as follows:

	Transfer In	Transfer Out	Net
General Fund	\$ -	\$ (2,370,000)	\$ (2,370,000)
Capital Projects Fund	300,000	-	300,000
Nonmajor Governmental Funds			
Open Door Senior Citizens Center Fund	70,000	-	70,000
Parks and Recreation Fund	-	(4,625)	(4,625)
Equestrian Center Fund	4,625	-	4,625
Utility Fund	2,000,000	-	2,000,000
	<u>\$ 2,374,625</u>	<u>\$ (2,374,625)</u>	<u>\$ -</u>

The General Fund subsidized the Open Door Senior Citizens Center Fund whose funding sources were not large enough to support the entire cost of their programs in accordance with budgetary authority. The General Fund transferred monies to the Capital Projects Fund to fund future capital projects. The General Fund transferred monies to the Utility Fund to help cover the cost of a major future capital asset addition. The Parks and Recreation Fund transferred monies to the Equestrian Center Fund to reimburse for certain park improvement costs.

Note 10 - Enterprise Fund Revenue-Supported Debt Information

The City of Carlin maintains an Enterprise Fund that provides water, sewer, streetlight and garbage services. Selected additional revenue-supported debt information is provided for those enterprise activities with outstanding debt obligations. Information for the year ended June 30, 2021 is provided for the water service as follows:

Condensed Statement of Net Position

Assets	
Current assets	\$ 1,488,842
Capital assets, net of accumulated depreciation	735,198
Total assets	<u>2,224,040</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to pensions	49,571
Deferred inflows of resources related to other postemployment benefits	3,168
Total deferred inflows of resources	<u>52,739</u>
Liabilities	
Current liabilities	21,240
Noncurrent liabilities	319,819
Total liabilities	<u>341,059</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	<u>82,369</u>
Net Position	
Net investment in capital assets	735,198
Unrestricted	1,118,153
Total net position	<u>\$ 1,853,351</u>

Condensed Statement of Activities

Operating Revenues	
Charges for services	<u>\$ 498,483</u>
Operating Expenses	
Depreciation	48,244
Other operating expenses	468,035
Total operating expenses	<u>516,279</u>
Operating Income	<u>(17,796)</u>
Nonoperating Revenue (Expense)	
Miscellaneous income	<u>7,546</u>
Change in Net Position	(10,250)
Net Position, Beginning of Year	<u>1,863,601</u>
Net Position, End of Year	<u>\$ 1,853,351</u>

Condensed Statement of Cash Flows

Net cash from (used for)	
Operating activities	\$ (8,629)
Capital and related financing activities	(33,059)
Investing activities	<u>7,546</u>
Net Increase in Cash	(34,142)
Cash, Beginning of Year	<u>1,475,084</u>
Cash, End of Year	<u>\$ 1,440,942</u>

Note 11 - Postemployment Healthcare Plan

The City provides other postemployment benefits (OPEB) for eligible retired employees through either participation in the City's health insurance program or the Nevada Public Employees' Benefits Plan (PEBP) under NRS 287.023.

Plan Descriptions – The City's defined benefit OPEB plan, City of Carlin Employee Health Benefits Plan (CCEHBP), provides OPEB for all eligible employees on retirement from the City. Additionally, the City contributes to the defined OPEB plan, Public Employees' Benefits Plan (PEBP).

CCEHBP is a single employer defined benefit OPEB plan administered by the City. In accordance with Nevada Revised Statute 287.010, the CCEHBP was adopted to provide postemployment benefits to full-time employees on retirement. Eligibility requirements, benefit levels, employee contributions, and employer contributions are governed by the City and can only be amended by the City. The City's health insurance plan medical premiums paid based on age and, as such, are not expected to result in an implicit subsidy liability for the City if retirees elect to continue the coverage. Therefore, there is no liability for CCEHBP as of June 30, 2021.

PEBP is a single employer defined benefit OPEB plan administered by a nine-member governing board. Nevada Revised Statute 287.023 allows certain retired employees of governmental entities within the State of Nevada to join the State's Public Employee Benefits Program. Nevada Revised Statute 287.023 sunsetted the option to join PEBP for City employees who retired from the City after September 1, 2008. Eligibility and subsidy requirements are governed by statutes of the State of Nevada and can only be amended through legislation. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75; no separate financial reports are issued.

Benefits Provided - CCEHBP provides medical, vision, dental and life insurance for eligible retirees and their dependents. Employees retiring from the City under PERS are allowed to continue participation in the City's group health insurance program (medical, dental, vision and life insurance). Retirees are responsible for the payment of their premiums, as well as premium for eligible dependents.

PEBP provides medical, prescription, vision, life and accident insurance, and dental for retirees. Retirees can choose between a self-funded preferred provider organization (PPO) and a health maintenance organization (HMO) plan. Retirees are responsible for payment of unsubsidized premiums. The City is required to provide a subsidy for their retirees who have elected to join PEBP. Contribution requirements for plan members and the participating employers are assessed by the PEBP Board annually. The contributions required for PEBP subsidies depend on the date of retirement and years of PERS service former employees earned in total and while working for the City. The subsidy ranges from a minimum of \$3 to a maximum of \$932 per month. Subsidies for retiree premiums participating in the PEBP are paid directly to the State when due. The City's obligation for subsidies is limited to payment of the statutorily required contribution. The statutes were revised with an effective date of November 30, 2008, to create new participation limitations so that only active members of PEBP can elect coverage after retirement. Based on the statute revision, former City employees and retirees must have retired and joined PEBP by September 1, 2008 to elect PEBP membership. Consequently, no employees retiring from the City on or after September 1, 2008 will be eligible to participate in the PEBP plan as a retiree at the City's expense.

Employee Covered by Benefit Terms – At June 30, 2020 the following employees were covered by the benefit terms:

	CCEHBP	PEBP	Total
Inactive employees or beneficiaries currently receiving benefits	-	10	10
	-	10	10

Total OPEB Liability - The City's total OPEB liability of \$352,450 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

	CCEHBP	PEBP	Total
Total OPEB Liability	\$ -	\$ 352,450	\$ 352,450

Assumptions and Other Inputs - The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs for PEBP, applied to all periods included in the measurement, unless otherwise specified:

	CCEHBP	PEBP
Actuary funding method	N/A	Entry age normal, closed group, level percent of pay
General inflation	N/A	2.50%
Salary increases	N/A	N/A
Assumed wage inflation	N/A	N/A
Discount rate	N/A	2.66%
Health care trend rates	N/A	5.80% for 2021, decreasing to an ultimate rate of 4.00% for 2024 and later years
Retirees' share of benefit - related costs	N/A	0% to 100% of premium amounts based on years of service

The discount rate for PEBP was based on the S & P General Obligation Municipal Bond 20 Year High Grade Index.

For the PEBP Plan, mortality rates for regular members were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table set forward one year. Morality rates for disabled regular members were based on the Headcount-Weighted RP-2014 Disabled Retiree Table set forward four years. Adjustments for mortality improvements were based on applying the MacLeod Watts Scale 2020 on a generational basis from 2020 forward, based on data from the Society of Actuaries Mortality Improvement Scale MP-2019 Report and the demographic assumptions used in the 2019 Annual Report of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds.

Changes in the Total OPEB Liability

	CCEHBP	PEBP	Total
Balance at June 30, 2020	\$ -	\$ 359,171	\$ 359,171
Changes for the year			
Interest	-	9,770	9,770
Changes in benefit terms	-	-	-
Differences between expected and actual experience	-	(3,727)	(3,727)
Changes in assumptions or other inputs	-	6,183	6,183
Benefit payments	-	(18,947)	(18,947)
Net Changes	-	(6,721)	(6,721)
Balance at June 30, 2021	\$ -	\$ 352,450	\$ 352,450

Changes in Assumptions - PEBP changes in assumptions and other inputs reflect a change in morality and medical trend assumptions and a change in discount rate from 2.79% to 2.66%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the City, as well as what the City's Total OPEB liability would be if it were calculated using a discount rate that is 1-percentage lower (1.66%) or 1-percentage-point higher (3.66%) than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
PEBP OPEB Liability	\$ 405,928	\$ 352,450	\$ 310,187

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage lower (5.5%) or 1-percentage-point higher (7.5%) than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
PEBP OPEB Liability	\$ 312,062	\$ 352,450	\$ 402,308

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2021, the City recognized OPEB expense (negative OPEB expense) of (\$18,947):

CCEHBP	\$ -
PEBP	<u>18,947</u>
	<u>\$ 18,947</u>

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	PEBP		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	<u>\$ 18,943</u>	<u>\$ -</u>	<u>\$ 18,943</u>	<u>\$ -</u>

The \$18,943 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2022.

Note 12 - Commitments and Contingent Liabilities

On September 28, 2018, the City entered into a development agreement with a third party to construct and operate a grocery store in the City. The agreement requires the City to make annual payments of \$10,000 for the next five years to the owner of the grocery store as long as the grocery store continues to operate during this time.

On June 9, 2021, the City approved a contract for HVAC project totaling \$99,900.

Note 13 - Subsequent Events

The City is in the process of being approved for funds from the American Rescue Plan Act totaling \$3,059,105.

On October 27, 2021, the City Council approved the purchase of Self Contained Breathing Apparatuses for a total of \$175,020.

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund

Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budgeted Amounts		Actual	Final Budget Variance	2020
	Original	Final			
Revenues					
Taxes					
Ad valorem taxes	\$ 453,622	\$ 453,622	\$ 437,505	\$ (16,117)	\$ 432,790
Licenses, permits and fees					
Franchise fees	12,000	12,000	12,117	117	6,954
Business licenses	15,000	15,000	18,393	3,393	18,656
Liquor licenses	5,000	5,000	4,230	(770)	5,295
Local gaming licenses	8,000	8,000	7,200	(800)	7,690
Animal licenses	2,000	2,000	5,080	3,080	1,989
Building permits	10,000	10,000	27,429	17,429	16,871
Work permits	1,000	1,000	-	(1,000)	-
Other permits and fees	-	-	1,516	1,516	2,460
	53,000	53,000	75,965	22,965	59,915
Intergovernmental					
Consolidated tax revenues	1,800,000	1,800,000	2,236,331	436,331	2,097,082
Motor vehicle fuel tax	50,000	50,000	51,388	1,388	50,825
Share of county gaming license	8,000	8,000	8,910	910	8,033
Infrastructure tax	-	-	44,836	44,836	44,225
Federal grants	-	-	415,828	415,828	-
	1,858,000	1,858,000	2,757,293	899,293	2,200,165
Charges for services					
Ambulance charges	10,000	10,000	58,731	48,731	35,318
Facility use fees	-	-	5	5	-
	10,000	10,000	58,736	48,736	35,318
Fines and forfeits					
Court fines and fees	12,000	12,000	12,437	437	22,191
Animal fines and fees	3,000	3,000	680	(2,320)	2,373
Other	-	-	-	-	1,226
	15,000	15,000	13,117	(1,883)	25,790
Miscellaneous					
Interest income	3,000	3,000	1,040	(1,960)	2,256
Other income	5,000	5,000	38,368	33,368	20,891
Sales and rentals	500	500	305	(195)	386
Leases and contracts	10,000	10,000	20,637	10,637	21,928
	18,500	18,500	60,350	41,850	45,461
Total revenues	2,408,122	2,408,122	3,402,966	994,844	2,799,439

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budgeted Amounts			Final Budget	
	Original	Final	Actual	Variance	2020
Expenditures					
Current					
General government					
Finance administration					
Salaries and wages	\$ 157,000	\$ 157,000	\$ 159,249	\$ (2,249)	\$ 147,944
Employee benefits	82,000	82,000	90,467	(8,467)	85,388
Services and supplies	21,050	21,050	13,557	7,493	27,578
Capital outlay	50,000	50,000	-	50,000	-
	310,050	310,050	263,273	46,777	260,910
Legislative					
Salaries and wages	14,500	14,500	13,020	1,480	13,020
Employee benefits	7,000	7,000	4,567	2,433	4,481
Services and supplies	6,000	6,000	1,140	4,860	1,582
Capital Outlay	-	-	2,474	(2,474)	-
	27,500	27,500	21,201	6,299	19,083
Other					
Services and supplies	714,100	714,100	460,082	254,018	387,732
Capital outlay	-	-	-	-	25,792
	714,100	714,100	460,082	254,018	413,524
City manager					
Salaries and wages	65,000	65,000	67,832	(2,832)	60,795
Employee benefits	25,000	25,000	14,187	10,813	12,848
Services and supplies	4,500	4,500	3,094	1,406	3,222
	94,500	94,500	85,113	9,387	76,865
Total general government	1,146,150	1,146,150	829,669	316,481	770,382
Public safety					
Police					
Salaries and wages	400,000	400,000	362,017	37,983	359,921
Employee benefits	269,000	269,000	215,242	53,758	197,768
Services and supplies	134,100	134,100	134,571	(471)	119,434
Capital outlay	50,000	50,000	45,464	4,536	4,045
	853,100	853,100	757,294	95,806	681,168
Animal control					
Salaries	36,000	36,000	36,167	(167)	35,486
Employee benefits	23,000	23,000	22,791	209	22,255
Services and supplies	3,000	3,000	1,660	1,340	720
	62,000	62,000	60,618	1,382	58,461

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund

Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budgeted Amounts		Actual	Final Budget Variance	2020
	Original	Final			
Fire and ambulance					
Salaries	\$ 60,000	\$ 60,000	\$ 48,010	\$ 11,990	\$ 62,604
Employee benefits	40,000	40,000	30,270	9,730	29,984
Services and supplies	119,500	119,500	91,984	27,516	91,358
Capital outlay	76,000	76,000	8,800	67,200	1,773
	<u>295,500</u>	<u>295,500</u>	<u>179,064</u>	<u>116,436</u>	<u>185,719</u>
Total public safety	<u>1,210,600</u>	<u>1,210,600</u>	<u>996,976</u>	<u>213,624</u>	<u>925,348</u>
Judicial					
Municipal court					
Salaries and wages	35,000	35,000	23,596	11,404	33,992
Employee benefits	15,400	15,400	8,073	7,327	13,990
Services and supplies	5,800	5,800	3,148	2,652	2,392
Capital outlay	8,000	8,000	1,702	6,298	2,816
Total judicial	<u>64,200</u>	<u>64,200</u>	<u>36,519</u>	<u>27,681</u>	<u>53,190</u>
Public works					
Highways and streets					
Salaries and wages	46,000	46,000	44,993	1,007	41,622
Employee benefits	28,000	28,000	29,839	(1,839)	27,785
Services and supplies	183,500	183,500	65,321	118,179	94,045
Capital outlay	230,000	230,000	38,425	191,575	13,041
Total public works	<u>487,500</u>	<u>487,500</u>	<u>178,578</u>	<u>308,922</u>	<u>176,493</u>
Health and sanitation					
Public health administration					
Services and supplies	21,000	21,000	-	21,000	11,878
Cemetery					
Salaries and wages	39,000	39,000	37,482	1,518	34,503
Employee benefits	18,500	18,500	19,988	(1,488)	19,087
Services and supplies	8,000	8,000	5,370	2,630	5,239
	<u>65,500</u>	<u>65,500</u>	<u>62,840</u>	<u>2,660</u>	<u>58,829</u>
Total health and sanitation	<u>86,500</u>	<u>86,500</u>	<u>62,840</u>	<u>23,660</u>	<u>70,707</u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund

Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budgeted Amounts		Actual	Final Budget Variance	2020
	Original	Final			
Culture and recreation					
Parks					
Services and supplies	\$ 18,000	\$ 18,000	\$ 12,362	\$ 5,638	\$ 15,098
Capital outlay	65,000	65,000	-	65,000	6,363
	<u>83,000</u>	<u>83,000</u>	<u>12,362</u>	<u>70,638</u>	<u>21,461</u>
Library					
Services and supplies	<u>2,700</u>	<u>2,700</u>	<u>3,016</u>	<u>(316)</u>	<u>2,914</u>
Total culture and recreation	<u>85,700</u>	<u>85,700</u>	<u>15,378</u>	<u>70,322</u>	<u>24,375</u>
Total expenditures	<u>3,080,650</u>	<u>3,080,650</u>	<u>2,119,960</u>	<u>960,690</u>	<u>2,020,495</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(672,528)</u>	<u>(672,528)</u>	<u>1,283,006</u>	<u>1,955,534</u>	<u>778,944</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	17,500
Transfers out	(2,370,000)	(2,370,000)	(2,370,000)	-	(420,000)
Contingency	<u>(70,000)</u>	<u>(70,000)</u>	<u>-</u>	<u>70,000</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,440,000)</u>	<u>(2,440,000)</u>	<u>(2,370,000)</u>	<u>70,000</u>	<u>(402,500)</u>
Net Change in Fund Balance	<u>(3,112,528)</u>	<u>(3,112,528)</u>	<u>(1,086,994)</u>	<u>2,025,534</u>	<u>376,444</u>
Fund Balance, Beginning of Year	<u>4,439,040</u>	<u>4,439,040</u>	<u>5,806,796</u>	<u>1,367,756</u>	<u>5,430,352</u>
Fund Balance, End of Year	<u>\$ 1,326,512</u>	<u>\$ 1,326,512</u>	<u>\$ 4,719,802</u>	<u>\$ 3,393,290</u>	<u>\$ 5,806,796</u>

City of Carlin

Schedule of Changes in the City's Total OPEB Liability and Related Ratios – City of Carlin Employee Health Benefit Plan (CCEHBP)
Last Ten Fiscal Years

	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ -	\$ -	\$ -	\$ 18,849
Interest	-	-	-	3,106
Changes in benefit terms	-	-	(114,727)	-
Changes of assumptions or other inputs	-	-	-	(3,629)
Benefit payments	-	-	-	(1,282)
Net Change in Total OPEB Liability	-	-	(114,727)	17,044
Total OPEB Liability, Beginning of Year	-	-	-	97,683
Total OPEB Liability, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (114,727)</u>	<u>\$ 114,727</u>
Covered Payroll	\$ -	\$ -	\$ -	\$ 897,280
Total OPEB Liability as a Percentage of Covered Payroll	N/A	N/A	N/A	12.79%

Notes to Schedule:

Changes of Assumptions: In 2019, the City changed their health insurance plan during the year to medical premiums paid based on age and, as such, are not expected to result in an implicit subsidy liability for the City if retirees elect to continue the coverage. The result of this change in the health insurance plan is that there is no liability for CCEHBP as of June 30, 2019.

The City adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018. GASB Statement No. 75 requires ten years of information to be presented in this table. However, until ten years of data is available, the City will present information only for those years for which information is available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

City of Carlin

Schedule of Changes in the City's Total OPEB Liability and Related Ratios – State of Nevada Public Employees'
Benefit Plan (PEBP)
Last Ten Fiscal Years

	2021	2020	2019	2018
Total OPEB Liability				
Interest	\$ 9,770	\$ 10,413	\$ 10,413	\$ 9,634
Difference between expected and actual experience	(3,727)	-	9,443	-
Changes of assumptions or other inputs	6,183	7,989	13,631	(20,789)
Benefit payments	(18,947)	(17,314)	(16,169)	(15,085)
Net Change in Total OPEB Liability	(6,721)	1,088	17,318	(26,240)
Total OPEB Liability, Beginning of Year	359,171	358,083	340,765	367,005
Total OPEB Liability, End of Year	<u>\$ 352,450</u>	<u>\$ 359,171</u>	<u>\$ 358,083</u>	<u>\$ 340,765</u>
Covered Payroll	N/A	N/A	N/A	N/A
Total OPEB Liability as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A

Notes to Schedule:

Changes of Assumptions: In 2021, the discount rate changed from 2.79% to 2.66%.

In 2020, the discount rate changed from 2.98% to 2.79%.

In 2019, the changes of assumptions and other inputs reflected updated mortality assumptions and change in the discount rate from 3.13% to 2.98%.

The City adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018. GASB Statement No. 75 requires ten years of information to be presented in this table. However, until ten years of data is available, the City will present information only for those years for which information is available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

City of Carlin
Schedule of City's Share of Net Pension Liability
Public Employees' Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

	2020	2019	2018	2017	2016	2015	2014
City's portion of the net pension liability	0.01619%	0.01641%	0.01653%	0.01944%	0.01992%	0.02078%	0.02057%
City's proportionate share of the net pension liability	\$ 2,254,622	\$ 2,237,855	\$ 2,254,999	\$ 2,586,083	\$ 2,680,474	\$ 2,381,517	\$ 2,143,875
City's covered payroll	\$ 1,100,523	\$ 1,033,736	\$ 1,063,064	\$ 1,125,719	\$ 1,013,674	\$ 1,141,555	\$ 1,061,682
City's proportionate share of the net pension liability as a percentage of its covered payroll	204.87%	216.48%	212.12%	229.73%	264.43%	208.62%	201.93%
Plan fiduciary net position as a percentage of the total pension liability	77.04%	76.46%	75.24%	74.42%	72.23%	75.13%	76.30%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the City will present information for those years for which information is available.

City of Carlin
Schedule of City's Contributions
Public Employees' Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 177,674	\$ 172,414	\$ 157,254	\$ 161,000	\$ 174,622	\$ 168,881	\$ 160,391
Contributions in relation to the statutorily required contribution**	\$ 177,674	\$ 172,414	\$ 157,254	\$ 161,000	\$ 174,622	\$ 168,881	\$ 160,391
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 1,118,516	\$ 1,100,523	\$ 1,033,736	\$ 1,063,064	\$ 1,125,719	\$ 1,013,684	\$ 1,141,555
Contributions as a percentage of covered payroll	15.88%	15.67%	15.21%	15.14%	15.51%	16.66%	14.05%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the City will present information for those years for which information is available.

** All contributions shown reflect employer-paid contributions only. Member contributions are excluded.



Supplementary Information
June 30, 2021

City of Carlin

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budgeted Amounts		Actual	Final Budget Variance	2020
	Original	Final			
Revenues					
Taxes					
Ad valorem taxes	\$ 20,000	\$ 20,000	\$ 39,888	\$ 19,888	\$ 39,759
Miscellaneous					
Donations	-	-	-	-	3,270
Total revenues	20,000	20,000	39,888	19,888	43,029
Expenditures					
Current					
General government					
Finance administration					
Capital outlay	-	-	-	-	15,575
Public safety					
Fire and ambulance					
Capital outlay	300,000	300,000	17,534	282,466	-
Total expenditures	300,000	300,000	17,534	282,466	15,575
Excess (Deficiency) of Revenues over (under) Expenditures	(280,000)	(280,000)	22,354	302,354	27,454
Other Financing (Uses)					
Transfers in	300,000	300,000	300,000	-	350,000
Net Change in Fund Balance	20,000	20,000	322,354	302,354	377,454
Fund Balance, Beginning of Year	717,034	717,034	1,009,488	292,454	632,034
Fund Balance, End of Year	\$ 737,034	\$ 737,034	\$ 1,331,842	\$ 594,808	\$ 1,009,488

City of Carlin
Combining Balance Sheet – Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds								Permanent Fund		
	Grants Fund	Open Door Senior Citizens Center Fund	Parks and Recreation Fund	Municipal Court Building Fund	Administrative Assessment Fund	Parks and Recreation Fund #2	Equestrian Center Fund	Police Forfeiture	Debt Service Fund	Perpetual Cemetery Care Fund	Total
Assets											
Cash	\$ 35,434	\$ 188,898	\$ 286,537	\$ 5,630	\$ 12,164	\$ 88,085	\$ 85,890	\$ 109,896	\$ 29,026	\$ 59,989	\$ 901,549
Accounts receivable, net	-	114	3,052	90	363	-	-	-	-	-	3,619
Due from other governments	32,213	22,970	-	-	-	-	-	-	-	-	55,183
Prepaid expenses	-	1,668	-	-	-	-	-	-	-	-	1,668
Restricted cash	-	-	-	-	-	-	-	-	12,100	33,004	45,104
Total assets	\$ 67,647	\$ 213,650	\$ 289,589	\$ 5,720	\$ 12,527	\$ 88,085	\$ 85,890	\$ 109,896	\$ 41,126	\$ 92,993	\$ 1,007,123
Liabilities											
Accounts payable	\$ -	\$ 2,339	\$ 872	\$ -	\$ -	\$ 254	\$ 75	\$ -	\$ 12,100	\$ -	\$ 15,640
Due to other governments	-	-	255	-	300	-	-	-	-	-	555
Unearned revenue - grants	13,361	-	-	-	-	-	-	-	-	-	13,361
Total liabilities	13,361	2,339	1,127	-	300	254	75	-	12,100	-	29,556
Deferred Inflows of Resources											
Unavailable grant revenue	32,213	-	-	-	-	-	-	-	-	-	32,213
Fund Balance											
Nonspendable	-	1,668	-	-	-	-	-	-	-	33,004	34,672
Restricted for											
Debt service	-	-	-	-	-	-	-	-	12,100	-	12,100
Perpetual cemetery care	-	-	-	-	-	-	-	-	-	59,989	59,989
Senior center	-	3,872	-	-	-	-	-	-	-	-	3,872
Court facilities fees (NRS 176.0611)	-	-	-	5,720	-	-	-	-	-	-	5,720
Judicial fees (NRS 176.059)	-	-	-	-	12,227	-	-	-	-	-	12,227
Committed for											
Future community development	-	-	66,950	-	-	-	-	-	-	-	66,950
Recreational activities	-	-	221,512	-	-	87,831	-	-	-	-	309,343
Public safety	-	-	-	-	-	-	-	109,896	-	-	109,896
Assigned											
Subsequent year operations	-	132,600	-	-	-	-	-	-	-	-	132,600
Other purposes	22,073	73,171	-	-	-	-	85,815	-	16,926	-	197,985
Total fund balance	22,073	211,311	288,462	5,720	12,227	87,831	85,815	109,896	29,026	92,993	945,354
Total Liabilities and Fund Balance	\$ 67,647	\$ 213,650	\$ 289,589	\$ 5,720	\$ 12,527	\$ 88,085	\$ 85,890	\$ 109,896	\$ 41,126	\$ 92,993	\$ 1,007,123

City of Carlin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue Funds								Permanent Fund	
	Grants Fund	Open Door Senior Citizens Center Fund	Parks and Recreation Fund	Municipal Court Building Fund	Administrative Assessment Fund	Parks and Recreation Fund #2	Equestrian Center Fund	Police Forfeiture	Debt Service Fund	Perpetual Cemetery Care Fund
										Total
Revenues										
Taxes	\$ -	\$ -	\$ 41,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,430
Intergovernmental	3,000	164,478	-	-	-	-	-	-	-	167,478
Charges for services	-	12,914	-	-	-	-	-	-	-	12,914
Miscellaneous	-	10,835	-	1,210	7,776	11,621	11,567	9,681	-	54,196
Total revenues	3,000	188,227	41,430	1,210	7,776	11,621	11,567	9,681	-	276,018
Expenditures										
Current										
Public safety	-	-	-	-	-	-	-	566	-	566
Judicial	-	-	-	-	6,795	-	-	-	-	6,795
Culture and recreation	-	227,843	3,459	-	-	6,986	7,006	-	-	245,294
Capital outlay	32,213	-	-	-	-	4,625	4,625	-	-	41,463
Debt service	-	-	-	-	-	-	-	-	6,628	6,628
Principal Interest	-	-	-	-	-	-	-	-	5,472	5,472
Total expenditures	32,213	227,843	3,459	-	6,795	11,611	11,631	566	12,100	306,218
Excess (Deficiency) of Revenues Over Expenditures	(29,213)	(39,616)	37,971	1,210	981	10	(64)	9,115	(12,100)	(30,200)
Other Financing Sources (Uses)										
Transfers in	-	70,000	-	-	-	-	4,625	-	-	74,625
Transfers out	-	-	(4,625)	-	-	-	-	-	-	(4,625)
Total other financing sources (uses)	-	70,000	(4,625)	-	-	-	4,625	-	-	70,000
Net Change in Fund Balance	(29,213)	30,384	33,346	1,210	981	10	4,561	9,115	(12,100)	39,800
Fund Balances, Beginning of Year	51,286	180,927	255,116	4,510	11,246	87,821	81,254	100,781	41,126	905,554
Fund Balances, End of Year	\$ 22,073	\$ 211,311	\$ 288,462	\$ 5,720	\$ 12,227	\$ 87,831	\$ 85,815	\$ 109,896	\$ 29,026	\$ 945,354

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
 Grants Fund
 Year Ended June 30, 2021
 (With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Revenues				
Intergovernmental				
Grants	<u>\$ 130,000</u>	<u>\$ 3,000</u>	<u>\$ (127,000)</u>	<u>\$ 64,205</u>
Expenditures				
Current				
Public safety				
Services and supplies	-	-	-	6,076
Capital outlay	<u>130,000</u>	<u>32,213</u>	<u>97,787</u>	<u>61,811</u>
Total expenditures	<u>130,000</u>	<u>32,213</u>	<u>97,787</u>	<u>67,887</u>
Net Change in Fund Balance	-	(29,213)	(29,213)	(3,682)
Fund Balance (Deficit), Beginning of Year	<u>54,968</u>	<u>51,286</u>	<u>(3,682)</u>	<u>54,968</u>
Fund Balance, End of Year	<u>\$ 54,968</u>	<u>\$ 22,073</u>	<u>\$ (32,895)</u>	<u>\$ 51,286</u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Open Door Senior Citizens Center
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budget	Actual	Variance	2020
Revenues				
Intergovernmental				
Federal grants	\$ 55,000	\$ 57,605	\$ 2,605	\$ 53,290
Cash match	132,000	96,578	(35,422)	101,011
USDA	10,000	10,295	295	1,888
	<u>197,000</u>	<u>164,478</u>	<u>(32,522)</u>	<u>156,189</u>
Charges for services	<u>30,300</u>	<u>12,914</u>	<u>(17,386)</u>	<u>19,138</u>
Miscellaneous				
Contributions	2,500	10,730	8,230	6,317
In-kind revenue	<u>2,500</u>	<u>105</u>	<u>(2,395)</u>	<u>1,009</u>
	<u>5,000</u>	<u>10,835</u>	<u>5,835</u>	<u>7,326</u>
Total revenues	<u>232,300</u>	<u>188,227</u>	<u>(44,073)</u>	<u>182,653</u>
Expenditures				
Current				
Culture and recreation				
Salaries and wages	128,000	96,651	31,349	99,348
Employee benefits	103,000	65,189	37,811	67,887
Services and supplies	105,500	66,003	39,497	69,940
Capital outlay	-	-	-	462
Total expenditures	<u>336,500</u>	<u>227,843</u>	<u>108,657</u>	<u>237,637</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(104,200)</u>	<u>(39,616)</u>	<u>64,584</u>	<u>(54,984)</u>
Other Financing Sources (Uses)				
Transfers in	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Net Change in Fund Balance	<u>(34,200)</u>	<u>30,384</u>	<u>64,584</u>	<u>15,016</u>
Fund Balance, Beginning of Year	<u>166,861</u>	<u>180,927</u>	<u>14,066</u>	<u>165,911</u>
Fund Balance, End of Year	<u>\$ 132,661</u>	<u>\$ 211,311</u>	<u>\$ 78,650</u>	<u>\$ 180,927</u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Parks and Recreation Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Revenues				
Taxes				
Room tax revenues	<u>\$ 20,500</u>	<u>\$ 41,430</u>	<u>\$ 20,930</u>	<u>\$ 27,915</u>
Expenditures				
Current				
Culture and recreation				
Services and supplies	<u>2,000</u>	<u>3,459</u>	<u>(1,459)</u>	<u>2,331</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>18,500</u>	<u>37,971</u>	<u>19,471</u>	<u>25,584</u>
Other Financing Sources (Uses)				
Transfers out	<u>(15,000)</u>	<u>(4,625)</u>	<u>10,375</u>	<u>(30,000)</u>
Net Change in Fund Balance	3,500	33,346	29,846	(4,416)
Fund Balance, Beginning of Year	<u>277,532</u>	<u>255,116</u>	<u>(22,416)</u>	<u>259,532</u>
Fund Balance, End of Year	<u>\$ 281,032</u>	<u>\$ 288,462</u>	<u>\$ 7,430</u>	<u>\$ 255,116</u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Municipal Court Building Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Revenues				
Miscellaneous				
Building assessments	<u>\$ 2,500</u>	<u>\$ 1,210</u>	<u>\$ (1,290)</u>	<u>\$ 3,165</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,500)</u>
Net Change in Fund Balance	2,500	1,210	(1,290)	(4,335)
Fund Balance, Beginning of Year	<u>3,845</u>	<u>4,510</u>	<u>665</u>	<u>8,845</u>
Fund Balance, End of Year	<u><u>\$ 6,345</u></u>	<u><u>\$ 5,720</u></u>	<u><u>\$ (625)</u></u>	<u><u>\$ 4,510</u></u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Administrative Assessment Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Revenues				
Miscellaneous				
Administrative				
assessments	<u>\$ 11,200</u>	<u>\$ 7,776</u>	<u>\$ (3,424)</u>	<u>\$ 18,459</u>
Expenditures				
Current				
Judicial				
Services and supplies	<u>10,500</u>	<u>6,795</u>	<u>3,705</u>	<u>16,367</u>
Net Change in Fund Balance	<u>700</u>	<u>981</u>	<u>281</u>	<u>2,092</u>
Fund Balance, Beginning of Year	<u>10,154</u>	<u>11,246</u>	<u>1,092</u>	<u>9,154</u>
Fund Balance, End of Year	<u><u>\$ 10,854</u></u>	<u><u>\$ 12,227</u></u>	<u><u>\$ 1,373</u></u>	<u><u>\$ 11,246</u></u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Parks and Recreation Fund #2
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Revenues				
Miscellaneous				
Other income	<u>\$ 15,000</u>	<u>\$ 11,621</u>	<u>\$ (3,379)</u>	<u>\$ 12,766</u>
Expenditures				
Current				
Culture and recreation				
Parks				
Services and supplies	21,000	6,986	14,014	14,468
Capital outlay	<u>5,000</u>	<u>4,625</u>	<u>375</u>	<u>-</u>
Total expenditures	<u>26,000</u>	<u>11,611</u>	<u>14,389</u>	<u>14,468</u>
Net Change in Fund Balance	(11,000)	10	11,010	(1,702)
Fund Balance, Beginning of Year	<u>59,523</u>	<u>87,821</u>	<u>28,298</u>	<u>89,523</u>
Fund Balance, End of Year	<u>\$ 48,523</u>	<u>\$ 87,831</u>	<u>\$ 39,308</u>	<u>\$ 87,821</u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Equestrian Center Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budget	Actual	Variance	2020
Revenues				
Miscellaneous				
Other income	\$ 40,000	\$ 11,567	\$ (28,433)	\$ 21,192
Expenditures				
Current				
Culture and recreation				
Parks				
Services and supplies	25,000	7,006	17,994	21,994
Capital outlay	30,000	4,625	25,375	-
Total expenditures	55,000	11,631	43,369	21,994
Excess (Deficiency) of Revenues over (under) Expenditures	(15,000)	(64)	14,936	(802)
Other Financing Sources				
Transfers in	15,000	4,625	(10,375)	20,000
Net Change in Fund Balance	-	4,561	4,561	19,198
Fund Balance, Beginning of Year	67,056	81,254	14,198	62,056
Fund Balance, End of Year	\$ 67,056	\$ 85,815	\$ 18,759	\$ 81,254

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Police Forfeiture Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Revenues				
Fines and forfeits				
Forfeitures	<u>\$ 10,000</u>	<u>\$ 9,681</u>	<u>\$ (319)</u>	<u>\$ -</u>
Expenditures				
Current				
Public safety				
Police				
Services and supplies	<u>12,000</u>	<u>566</u>	<u>11,434</u>	<u>-</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,452</u>
Total expenditures	<u>12,000</u>	<u>566</u>	<u>11,434</u>	<u>7,452</u>
Excess (Deficiency of Revenues over (under) Expenditures	<u>(2,000)</u>	<u>9,115</u>	<u>11,115</u>	<u>(7,452)</u>
Net Change in Fund Balance	<u>(2,000)</u>	<u>9,115</u>	<u>11,115</u>	<u>(7,452)</u>
Fund Balance, Beginning of Year	<u>96,233</u>	<u>100,781</u>	<u>4,548</u>	<u>108,233</u>
Fund Balance, End of Year	<u><u>\$ 94,233</u></u>	<u><u>\$ 109,896</u></u>	<u><u>\$ 15,663</u></u>	<u><u>\$ 100,781</u></u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
Debt Service Fund
Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Expenditures				
Debt service				
Principal	\$ 6,628	\$ 6,628	\$ -	\$ 6,350
Interest	5,472	5,472	-	5,750
	<u>12,100</u>	<u>12,100</u>	<u>-</u>	<u>12,100</u>
Total expenditures				
	<u>12,100</u>	<u>12,100</u>	<u>-</u>	<u>12,100</u>
Net Change in Fund Balance	(12,100)	(12,100)	-	(12,100)
Fund Balance, Beginning of Year	41,126	41,126	-	53,226
Fund Balance, End of Year	<u>\$ 29,026</u>	<u>\$ 29,026</u>	<u>\$ -</u>	<u>\$ 41,126</u>

City of Carlin

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
 Perpetual Cemetery Care Fund
 Year Ended June 30, 2021
 (With Comparative Actual Amounts for the Year Ended June 30, 2020)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2020</u>
Revenues				
Miscellaneous				
Contributions from individuals	\$ 3,000	\$ 1,475	\$ (1,525)	\$ 979
Interest income	100	31	(69)	70
Total revenues	<u>3,100</u>	<u>1,506</u>	<u>(1,594)</u>	<u>1,049</u>
Net Change in Fund Balance	3,100	1,506	(1,594)	1,049
Fund Balance, Beginning of Year	<u>93,538</u>	<u>91,487</u>	<u>(2,051)</u>	<u>90,438</u>
Fund Balance, End of Year	<u>\$ 96,638</u>	<u>\$ 92,993</u>	<u>\$ (3,645)</u>	<u>\$ 91,487</u>

City of Carlin

Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual – Utility Fund

Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Budget	Actual	Variance	2020
Operating Revenues				
Utility fees				
Water	\$ 406,000	\$ 498,483	\$ 92,483	\$ 448,624
Garbage	240,000	256,180	16,180	252,265
Sewer	321,000	336,507	15,507	331,517
Street lights				
Use fees	25,000	29,926	4,926	30,286
Total operating revenues	992,000	1,121,096	129,096	1,062,692
Operating Expenses				
Water				
Salaries and wages	158,000	202,063	(44,063)	188,262
Employee benefits	77,000	92,965	(15,965)	92,777
Services and supplies	84,400	74,122	10,278	58,835
	319,400	369,150	(49,750)	339,874
Garbage				
Services and supplies	88,500	105,204	(16,704)	104,369
Sewer				
Salaries and wages	135,000	117,146	17,854	109,274
Employee benefits	51,000	54,987	(3,987)	52,563
Services and supplies	83,300	62,674	20,626	55,583
	269,300	234,807	34,493	217,420
General				
Services and supplies	285,500	222,395	63,105	243,226
Depreciation	160,000	152,635	7,365	150,318
	445,500	375,030	70,470	393,544
Total operating expenses	1,122,700	1,084,191	38,509	1,055,207
Operating Income (Loss)	(130,700)	36,905	167,605	7,485
Nonoperating Revenues				
Interest and penalties earned	18,000	16,970	(1,030)	18,389
Miscellaneous income	500	-	(500)	-
Total nonoperating revenues (expenses)	18,500	16,970	(1,530)	18,389
Income (Loss) Before Capital Contributions and Transfers	(112,200)	53,875	166,075	25,874
Capital contributions	-	-	-	1,000
Transfer in	2,000,000	2,000,000	-	-
Change in Net Position	\$ 1,887,800	2,053,875	\$ 166,075	26,874
Net Position, Beginning of Year		4,551,906		4,525,032
Net Position, End of Year		\$ 6,605,781		\$ 4,551,906

City of Carlin
Schedule of Fees Imposed Subject to the Provisions of NRS 354.5989
Year Ended June 30, 2021

Flat Fixed Fees

Business license revenue for the year ended June 30, 1991 (base year) adjusted through June 30, 2020	\$ 44,193
---	-----------

Adjustment of Base

Base year

1. Percentage increase in population of local government	0.00%
--	-------

2. Percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the limit is being calculated	1.2%
---	------

1.2%

530

Adjusted base at June 30, 2021

44,723

Actual revenue

18,393

Amount under allowable amount

\$ 26,330



**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 Honorable Mayor and Members of the City Council
City of Carlin
State of Nevada

We have audited, in accordance with the 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 Carlin, State of Nevada (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 10, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weakness or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 City's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness (2021-002).

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. We consider the deficiency described in the accompanying schedule of findings and responses to be a significant deficiency (2021-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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*.

City of Carlin's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Elko, Nevada
December 10, 2021

**2021-001 Report Preparation
Significant Deficiency**

Criteria: Management of the City of Carlin (the City) is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control is a finance staff with adequate resources available to prepare the financial statements in accordance with generally accepted accounting principles.

Condition: Management does not prepare financial statements in accordance with generally accepted accounting principles. The City contracts with the external audit firm to prepare the City's audited financial statements and related note disclosures from the general ledger and applicable City records provided by the City's staff. Based on audit procedures performed as of June 30, 2021, we proposed the following audit adjustment to properly state various account balances:

- An interfund transfer was incorrectly recorded from the Parks and Recreation Fund to the Administrative Assessment Fund for \$1,270, the transfer was therefore reversed.

Cause: Given the daily responsibilities of management, the resources of time and training necessary to prepare the City's financial statements in accordance with generally accepted accounting principles are not available. As a result, the City has chosen to contract with Eide Bailly LLP to prepare the financial statements. This circumstance is not unusual in an organization of this size, due to time constraints of management and costs associated with compliance of the standards.

Effect: The City's internally prepared records upon which the financial statements are prepared do not contain all information required by generally accepted accounting principles.

Recommendation: Management should perform a detailed review of all financial statements and fund trial balances throughout the year to ensure that all significant transactions have been appropriately reported. In addition, management and those charged with governance should annually make the decision to accept the degree of risk associated with this condition because of costs or other considerations.

Management's Response: The City has contracted a third-party CPA consultant. With the help of the CPA consultant, management has been reviewing its financial statements throughout the year to ensure that all transactions have been appropriately reported. Also, all year-end reconciliation and lead schedules have been prepared and will continue to be prepared for the auditors. With our CPA

consultant's help, management has been overseeing the City's financial statements preparation function. The City believes that outsourcing the financial preparation function to the external auditors is the most cost-effective.

**2021-002 Ambulance Billings
Material Weakness**

<i>Criteria:</i>	Management is responsible for establishing and maintaining an effective system of internal controls over financial reporting. One of the key components of an effective system of internal control is the ability to ensure that accounting records accurately reflect the activities and transactions of the City.
<i>Condition:</i>	During our audit procedures, we noted that three out of twenty-five ambulance bills tested were not accurate based on the services rendered. One was underbilled by \$146, the second was underbilled by \$360, and the third was overbilled by \$375. These billings were not accurate because the information provided to the third-party biller to prepare the bill was not accurate.
<i>Cause:</i>	Internal controls in place were not sufficient to ensure that all billable ambulance calls are billed in a timely manner and that the information provided to the third-party biller is accurate.
<i>Effect:</i>	Improper reporting of ambulance revenue and receivables.
<i>Recommendation:</i>	We recommend that the City enhance internal controls over ambulance billing to ensure that all ambulances calls are billed in a timely manner and accurate information is provided to the third-party biller.
<i>Management's Response:</i>	Management understands the importance of correcting this deficiency. Internal controls for the Ambulance Billings will be updated and sufficient to ensure the information provided to the third-party biller is accurate. The Ambulance Department will also be reviewing third-party bills for accuracy.



Auditor's Comments

To the Honorable Mayor and Members of the City Council
City of Carlin
Carlin, Nevada

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Carlin (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the City failed to comply with the specific requirements of Nevada Revised Statutes other than those cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Current Year Statute Compliance

Compliance with Nevada Revised Statutes is contained in Note 2 of the financial statements.

Progress on Prior Year Statute Compliance

The City of Carlin conformed to all significant statutory constraints on its financial administration for the year ended June 30, 2020.

Disposition of Prior Year Recommendations

Prior year audit findings were implemented, with the exception of finding 2020-001 and 2020-002 which are included in the current year as findings 2021-001 and 2021-002.

Current Year Audit Recommendations

See items noted in the Schedule of Findings and Responses.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Elko, Nevada
December 10, 2021



MASTER PLAN UPDATE (2022-2025)

City of Carlin, Nevada



Adopted by City of Carlin City Council
March **, 2022

In Partnership with:

Impact

Impact Evaluation & Assessment Services
(775) 397-0785

*wording of actual resolution adopting



Carlin sign, February 2022, Photo Credit: JuiceBox Productions

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Draft #2

Introduction to Carlin, Nevada



The City of Carlin, Nevada, lies within the Great Basin and Range in northeastern Nevada. The community, which is nestled around Interstate 80 and the Humboldt River, is just inside the western edge of Elko County and adjacent to the eastern edge of Eureka County.

Carlin's 2,674 residents live and work within approximately 12 square miles/7,182 acres among the hills and mountain ranges of the high desert.

History. The following paragraphs were by the Carlin Historical Society:



A Challenger Locomotive in Front of the Passenger Depot in Carlin. Circa 1940s, provided by Carlin Historical Society. Photographer Unknown.

The community of Carlin was born with the construction of the transcontinental railroad by the Central Pacific Railroad Company in 1868. The railroad christened the new community Carlin in honor of William Passmore Carlin, a general who served during the Civil War. Prior to the arrival of the railroad, non-natives shared the area with the Shoshone, native inhabitants who practiced a hunter-gatherer lifestyle. After the railroad was built, Carlin prospered because of abundant water sources. The Humboldt River, several creeks, and natural springs meant the area was an ideal location for keeping a railroad running. The Central Pacific Railroad made Carlin the eastern terminus of the Humboldt Division. A town site was laid out and construction began. The railroad built a rail yard with a 16-stall roundhouse, turntable, machine shops, freight house, passenger depot, and housing. By 1869, a United States post office and a school district were formed.



Carlin's Passenger Depot on Main Street. Circa 1920s, provided by Carlin Historical Society. Photographer Unknown.

The railroad continued to be the focal point of Carlin into the mid-20th century. The railyard evolved and expanded to meet the needs of a changing industry. Carlin's abundant sources of water again contributed to the community's future when one of the largest ice harvesting complexes on the West coast was built in Carlin in the early 1900s. The decline of the railroad began with the replacement of steam engines with those powered by diesel and the introduction of refrigerated railroad cars in the 1940s. The machine shops, roundhouse, and ice ponds were no longer needed. Passenger traffic on the railroad also declined with the emergence of automobiles as the preferred mode of transportation. The Southern Pacific Railroad continued to employ a large number of local workers into the 1960s. Today, almost all traces of the railroad industry in Carlin are gone but the tracks still run through the heart of the town.

officially incorporated in 1971. A gas light power plant was constructed in 1924, a water and sewer system installed in 1934, and streets were paved by 1940. The town has been governed by a mayor and various configurations of boards since 1925.

Many thanks to the Carlin Historical Society and the citizens of Carlin for this brief history of Carlin and accompanying photos.

Previous Planning Efforts. During the rapid expansion of gold mining in the 1980s, decisions were made to ***limit growth*** in the City of Carlin. Whether these were "good" or "bad" decisions is debatable and, ultimately, unanswerable. One result of these decisions can be demonstrated in the following analysis of population growth:

Population Estimates from 1980 to 2020			
	1980*	2020†	Percent Change from 1980 to 2020
City of Carlin	1,280	2,050	+60.15%
City of Elko	11,398	20,564	+80.41%
Elko County°	17,269	53,702	+203.97%
(Sources: *Nevada State Demographer, 1980 Census			
†2020: DEC Redistricting Data PL 94-171)			

°Note: Much of the residential population growth in Elko County occurred in the community of Spring Creek. Spring Creek was, and remains, an unincorporated community south of the City of Elko. Thousands of individuals and families settled in the area beginning in the 1980s-present, primarily due to higher availability and lower than average housing costs. Population data from the 1980s is not readily available, but the current population is younger, has a larger family size, and a higher fertility rate than the County of Elko and the State of Nevada in general.

Carlin was spared the worst of the growing pains that the neighboring City of Elko and community of Spring Creek experienced with rapid expansion, such as insufficient medical care, overcrowded schools, increased crime rates, and housing shortages. On the other hand, Carlin has not benefitted from the growth required to meet those communities' burgeoning population. Elko now offers a wide range of shopping and entertainment options, more diverse options for medical care, employment opportunities, more housing, and a wider range of schools to choose from. Carlin finds itself in competition with these other community's when trying to attract families and maintain the existing population. At the same time, Elko's residents often complain that the communities are losing their "small-town" feeling.

Carlin is striving to find a balance between maintaining the small-town, rural nature of the community while still planning for and maintaining a community where people of all ages can thrive. To that end, the City completed a Master Plan in 2013. They have

People First: Analysis of Demographics and Workforce

The City of Carlin is first and foremost dedicated to supporting healthy, thriving individuals and families. The following pages are an attempt to describe characteristics of Carlin's residents. Data labeled "City of Carlin" was collected on the ZIP-Code level (89822) unless otherwise noted.

Population Estimates from 2000 to 2020				
(Source: Nevada State Demographer, Governor's Certified Estimates, 2020)				
	2000	2011	2020	Percent Change from 2000 to 2020
City of Carlin	2,161	2,376		+23.7%
Elko County	45,291	49,861	55,435	+22.3%
State of Nevada	1,998,857	2,721,794	3,145,184	+57.3%

Carlin's growth over the past 20 years has been slightly higher than Elko County overall, but much slower than the State of Nevada.

The Nevada State Demographer projects Elko County's population to increase by .07% by 2025, compared to the State of Nevada's projected growth of 1.4% (Source: Five Year Population Projections).

Age of Population							
(Source: 2019 ACS 1-Year Estimates DP05)							
	Under 5	5-19 Years	20-34	35-59	60-74	75+	Median Age
City of Carlin	4%	17%	17%	42%	16%	3%	45
Elko County	7%	23%	21%	32%	12%	4%	34.1
State of Nevada	6%	19%	15%	21%	33%	6%	38.4

The median age of Carlin's residents is a full 10 years older than that of residents of Elko County and 7 years older than residents of the State of Nevada.

The population of Carlin is slightly more likely to be male than female. This may not be surprising given the historically male-dominated natural resource industries prevalent in the area.

Households and Families (Source: 2019 ACS 1-Year Estimates DPO2)						
	Total Households	Average Household Size	Households with One or More Person Under 18	Average Family Size	Households with One or More Person 65 or Older	Householder Over 65 Living Alone
City of Carlin	757	2.64	28.5%	3.01	26%	5%
Elko County	18,065	2.85	38%	3.39	21.5%	4.4%
State of Nevada	1,143,557	2.66	29.5%	3.31	31.1%	4.2%

Carlin's citizens are living in slightly smaller households than their counterparts in Elko County and the State of Nevada. Their households are less likely to include children under the age of 18 and have smaller family sizes in general. They are more likely to include a householder over 65 years of age living alone.

Highest Level of Educational Achievement for Population 25 Years and Over (Source: 2019 ACS 1-Year Estimates S1501)						
	Less than High School	High School Graduate or Equivalency	Some College, no Degree	Associate's Degree	Bachelor's Degree	Graduate or Professional Degree
City of Carlin	6.8%	51.3%	34.2%	4.2%	2.8%	0.6%
Elko County	13.7%	32.8%	27.5%	9.5%	10.3%	6.3%
Nevada	13.1%	27.8%	24.6%	8.8%	16.7%	9%

Carlin's citizens are less likely than their counterparts in Elko County and the State of Nevada to have continued their formal education past high school or "some college."

Income and Poverty Rates (Source: ACS 1-Year Estimates DP03)							
	Median Household Income	% Receiving Social Security	% Receiving Retirement Income	% Receiving Supplemental Security Income	% Receiving Cash Public Assistance	% Receiving Food Stamp/SNAP	% of All People Whose 12-Month Income is Below Poverty Level
City of Carlin	\$77,946	32.9%	18.6%	0%	0%	1.5%	8.8%
Elko County	\$81,232	22.9%	14.7%	2%	1.4%	6%	8.8%
State of Nevada	\$63,276	30.8%	24.5%	4%	2.6%	10.5%	8.7%

While Carlin is fortunate that gold mining brings relatively high incomes to the community, people who do not earn those high mining wages often struggle to pay inflated housing and other costs. These wage differences are represented on the chart below:

Average Weekly Wages in Elko County (Source: NV Dept. of Employment, Training and Rehabilitation Nevada Workforce Informer, QCEW, Q2 2021)				
Mining, Quarrying, and Oil and Gas	Utilities	Transportation and Warehousing	Educational Services	Health Care and Social Assistance
\$2,085	\$1,957	\$992	\$1,029	\$1,029

Carlin's economy is closely tied with the price of gold. Over the past 10 years, the price per one ounce of gold has ranged from a low of \$1,134.60 to a high of \$2,034.80. These swings can impact everything from employment rates to housing costs.



Vision

It is our Vision to provide a community of planned growth preserving the rural aesthetic while promoting diversification of commercial and industrial opportunities in order to maintain a desirable atmosphere in which to Live, Work, and Play for all



Mission

It is our Mission to promote Economic Diversity, Planned Growth and Quality of life by supporting partnerships between local government and the private sector while providing high-quality cost-efficient services to meet the needs of the community



Values

Priorities and decisions are made with respect for the values identified by residents:

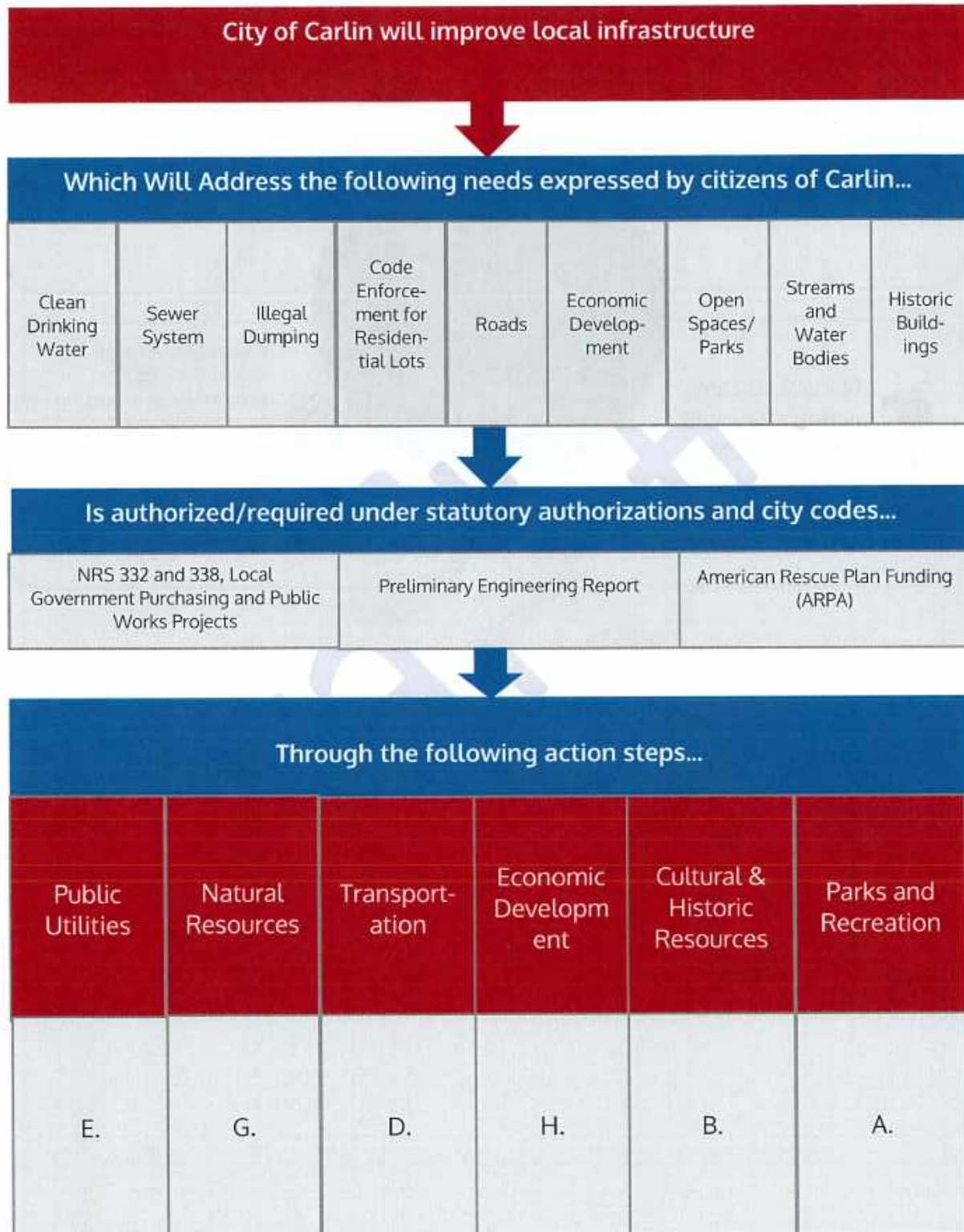
Rural
Small Town
Community Pride
Open Spaces

Priorities

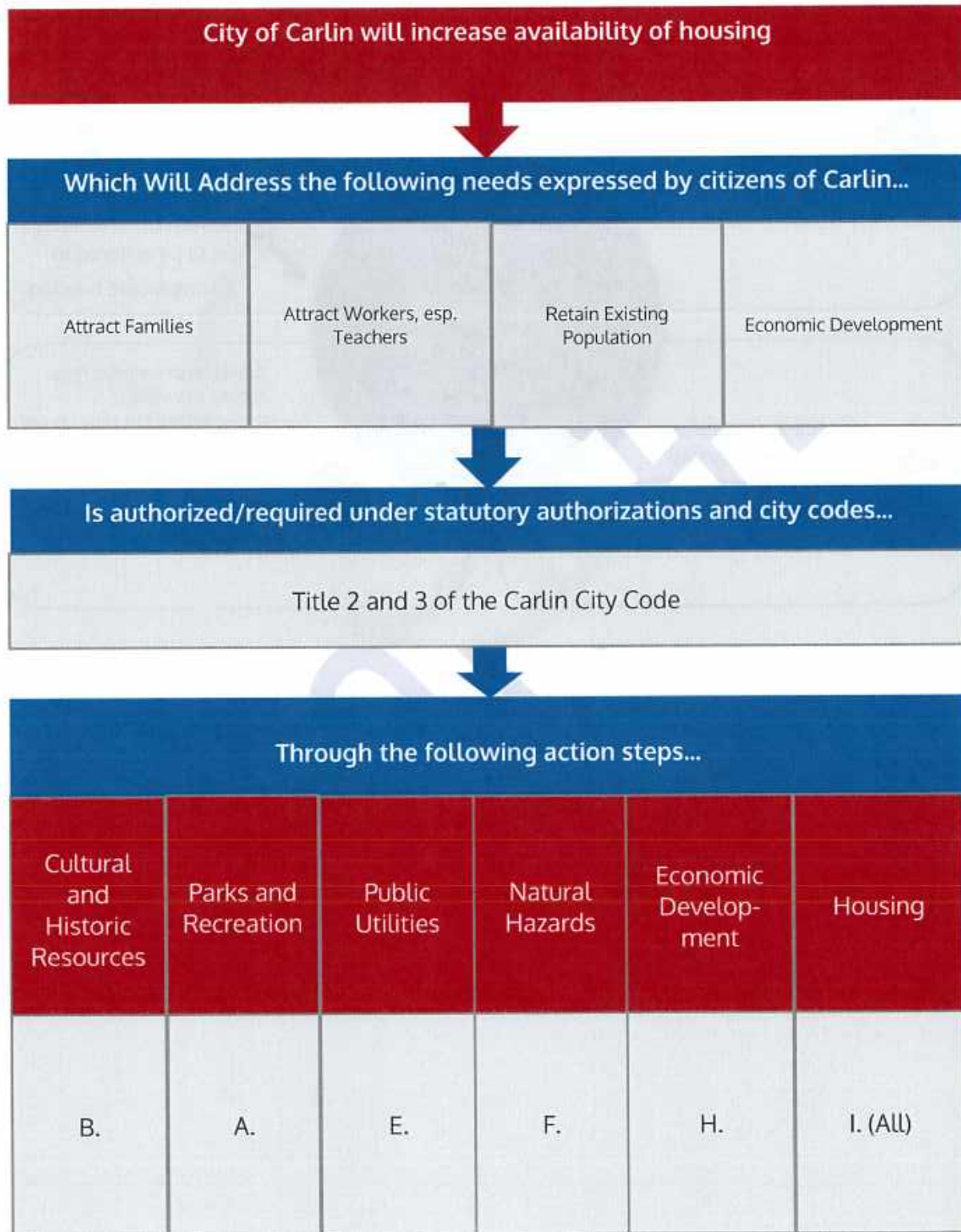
After reviewing the results of their 2019 Master Plan Citizen Survey, the Master Plan completed in 2013, and the Comprehensive Economic Development Strategy (2020-2025), the City of Carlin identified five main priorities:

1. Infrastructure
2. Housing
3. Economic Development
4. Support Youth and Elderly
5. Strengthen City of Carlin Governance Procedures.

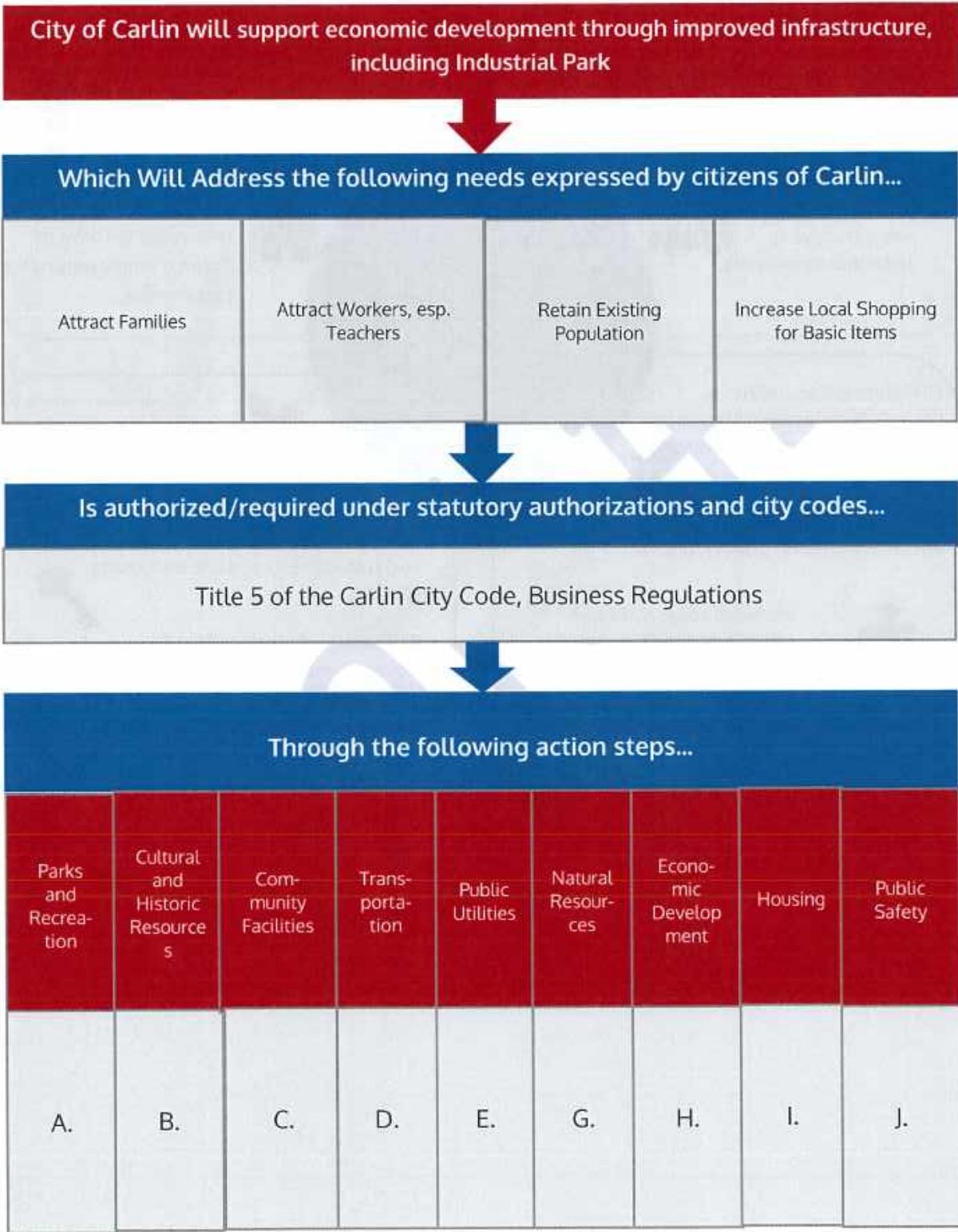
PRIORITY 1: INFRASTRUCTURE



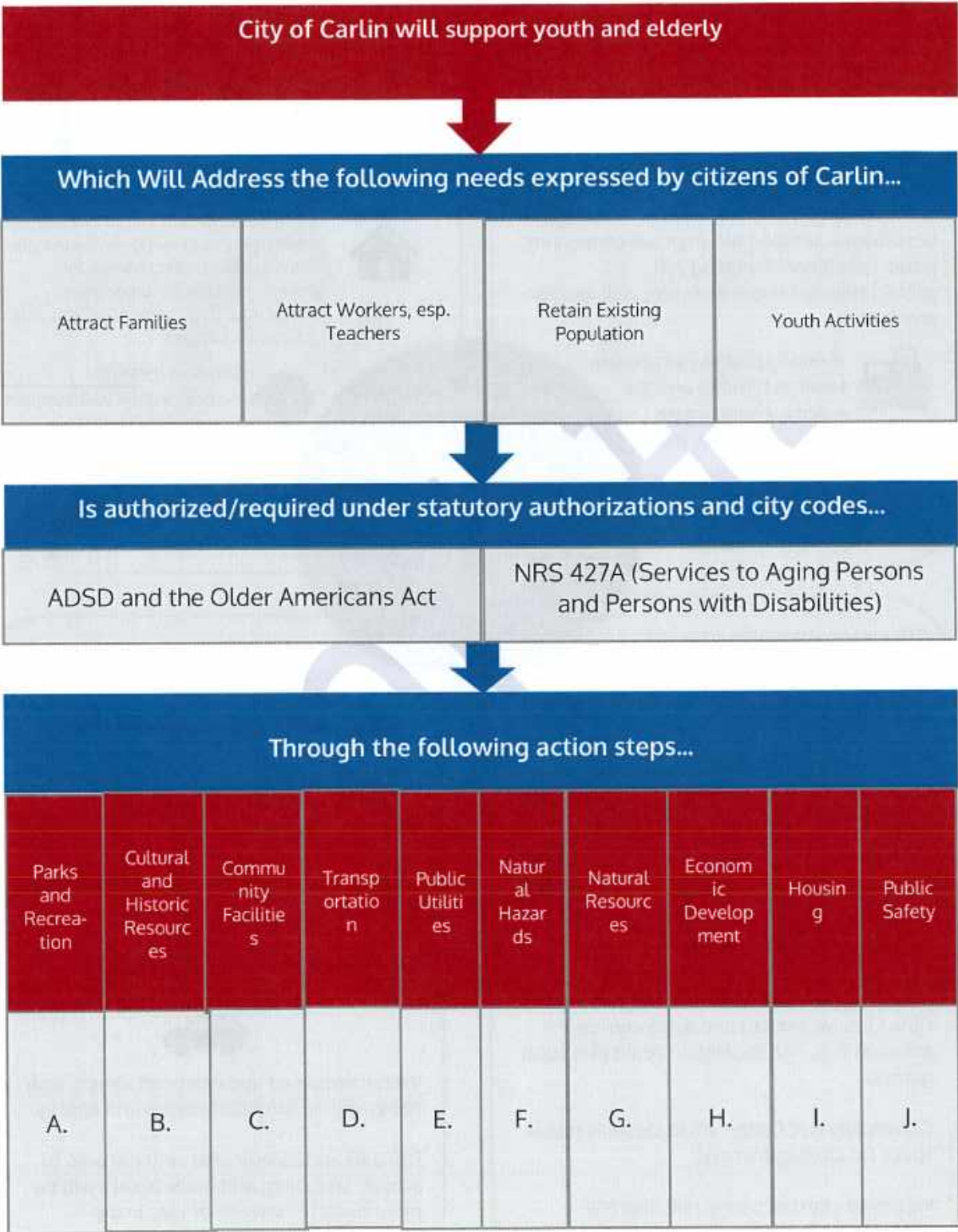
PRIORITY 2: HOUSING



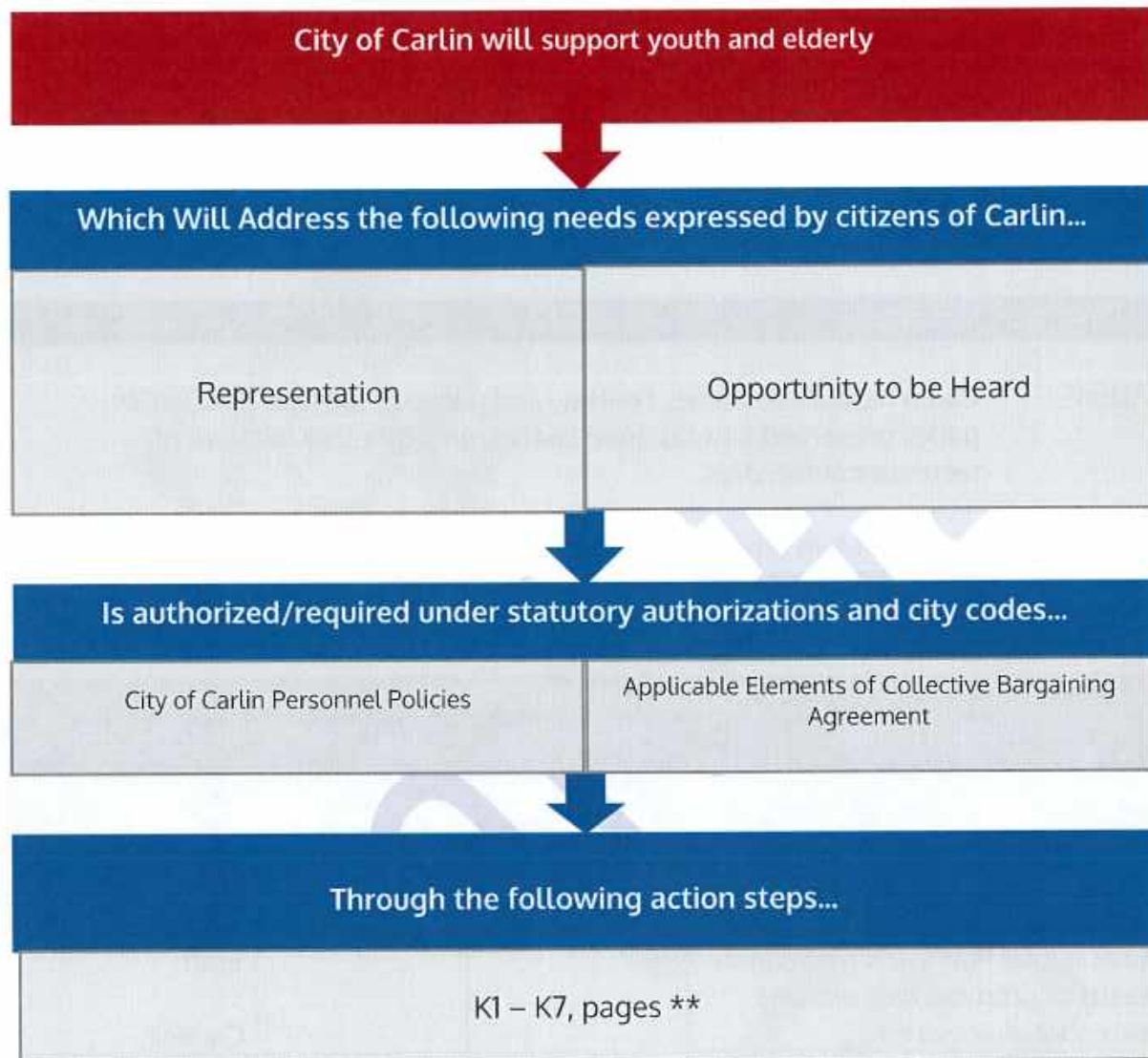
PRIORITY 3: ECONOMIC DEVELOPMENT





PRIORITY 4: SUPPORT YOUTH AND ELDERLY



PRIORITY 5: STRENGTHEN CITY OF CARLIN GOVERNANCE PROCESSES



<p>A.3 Once zoning ordinances are complete in compliance with Title 3, review land use controls in terms of protecting open spaces and parks.  Connected to Action Step under "***".</p>	<p>This is in progress with the Planning Board.</p>		<p>Staff:</p> <p>Council:</p>
<p>A.4 Once inventory of existing parks, public open spaces, and playgrounds owned by the City is complete, explore strategies to develop parks, recreational areas, or open spaces in unconventional or underutilized areas. Examples include possibly utilizing property owned by the railroad as a public space or improving ponds owned by the NV Gold Mines for public use.</p> <p> Connected to Action Step under "***".</p>			<p>Staff:</p> <p>Council:</p>
<p>A.5 Require developers to set aside property in new development areas for parks, public open spaces, and playgrounds. This will require a modification to the current permitting process. Parks, public open spaces, and/or playgrounds should suit the needs of the inhabitants or patrons of the new development. For example, a senior housing development might include senior- and family-friendly exercise stations.</p>			<p>Staff:</p> <p>Council:</p>



Carlin City Park, January 2022. Photo Credit: Madison Mahon, Carlin City Manager

Additional Resources:

[University of Delaware, Complete Communities Toolbox](#)

Parks and recreation master planning can foster healthy communities, promote conservation and environmental stewardship, stimulate economic activity, and provide transportation equity.

(Source: Complete Communities Toolbox,
<https://www.completecommunitiesde.org/planning/inclusive-and-active/parks-rec-master-planning/>)

There is general agreement among city planners and recreation authorities that 30 to 50 per cent of the total park and recreation land of a community should be set aside for active recreation. Based on the recommended standard of one acre per 100 population, it has also been

B. Cultural and Historic Resources Preservation

Vision: Carlin honors the diversity, grit, and ingenuity of the indigenous people who first inhabited this land as well as those who moved to the area work on the railroads and mines by preserving the buildings, sites, and artifacts they left behind and the stories they have to share.

Unlike other aspects of this master planning process, there were no vision, objectives, or action steps specific to "Cultural and Historic Resources" identified in the last master plan.

There is an active Historical Society chapter in Carlin (<https://carlinhistoricalsociety.com/>). They operate a museum in a historic schoolhouse building that they lease from the City of Carlin.



The following people/locations/ items were identified as potentially important cultural or historic resources: district south of town; old street markers; oral history; railroad property; "Rolling Thunder" Medatonte location where commune was established in 1970s-80s; Indian Farms; Dann Sisters; Chinese railroad; Chinese gardens; Min Vhou's documentary, "Going Home," featuring the Carlin cemetery; international market; Italian settlement; diesel-generator powerhouse for the City; and, mining history.

Historic Wagon, February 2022, Photo Credit: JuiceBox Productions

B.3 Work toward enacting local ordinances pertaining to preserving historic and cultural sites. Research best practices related to ordinances. This is important in its own right but is also a necessary component of becoming a Certified Local Government (see Action Step #1).			Staff: Council:
B.4 The Nevada State Historic Preservation Office sent a historical architect to complete a survey of historic buildings in 2019. Consider copying that format to inventory places and artifacts that are not buildings. The Carlin Historical Society is willing to take on this project with some help from the City.			Staff: Council:
B.5 Create a plan to protect, preserve, and/or protect historic buildings.			
B.6 Explore capturing oral histories related to various buildings/locations and connecting those with QR Codes. Post QR Codes on physical signs near buildings and on the City's website/social media pages.			Staff: Council:
B.7 Collaborate with China-Inbound Travel Association, Chinese Railroad Workers Descendants Association, and similar entities to establish Carlin as a designated cultural/historic site for Chinese tourists. Coordinate logistics to ensure Museum is open and staff/volunteers are available when tour buses are scheduled to stop.			Staff: Council:
B.8 Continue efforts to renovate Old Church on Main.			Staff: Council:

Additional Resources:

American Planning Association

Over the past decade the scope of historic preservation practice has broadened to protect a greater array of cultural resources including historic districts, buildings, structures, sites, public works, transportation corridors, archaeological sites, heritage areas and corridors, cultural landscapes, objects and related built forms. Planners conduct these activities as part of a comprehensive planning framework that combines the benefits of preservation with other community planning objectives.

Planning and preservation work hand in hand to ensure the conservation of housing stock in residential neighborhoods, economic development and revitalization (including the preservation and revitalization of downtowns), protection of historic landscapes, and preservation and growth management of rural villages, and conservation of farmland. (Source: <https://www.planning.org/policy/guides/adopted/historic.htm>)

Historic Preservation, as defined by the National Trust for Historic Preservation, is identifying, protecting, and enhancing buildings, places, and objects of historical and cultural significance. Government agencies, private entities, and individual citizens are all involved in these efforts.


Every community holds valuable pieces of the past. These historic elements are responsible for keeping a community's collective heritage part of its present. The process of historic preservation helps to ensure that these ties remain strong and that those resources remain intact for the enjoyment of future generations.

The National Historic Preservation Act of 1966 established that the federal government would work to preserve the nation's historic places by working with state and local governments. Today, the resources the NHPA created continue to bolster preservation efforts throughout the United States.

(Source: <https://www.completecommunitiesde.org/planning/inclusive-and-active/preservation/>)


GIS Story Map on Historic Preservation

(Source: <https://www.arcgis.com/apps/MapSeries/index.html?appid=dbc4cd68813945368caa7bd726384c4c>)

<p>career and technical education (CTE) opportunities for youth. This may include improvements to buildings or sharing of buildings.</p> <p>  Connected to Economic Development ** and Governance ** </p>			<p>Council:</p>
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Carlin High School Football Field, February 2022, Photo Credit: JuiceBox Productions

<p>C.8 Consider new partnerships. For example, could Carlin partner with Boys & Girls Club to build a new facility that would serve needs of both entities?  Connected to Parks and Recreation Action Step of exploring building community rec center.</p>			<p>Staff:</p> <p>Council:</p>
<p>C.9 Promote volunteer opportunities to build/maintain community facilities. Example is how community members volunteered to help build Johnny Appleseed Park in City of Elko.</p>			<p>Staff:</p> <p>Council:</p>



Carlin Branch Library, February 2022, Photo Credit: JuiceBox Productions

D. TRANSPORTATION			
ACTION STEP	PROGRESS/ NOTES	TIMEFRAME (0-6 Months 7-12 Months 13-24 Months 25– 36 Months)	RESPONSIBILITY
<i>Streets and Roads</i>			
D.1 Ensure that capital improvements schedule/plan is in compliance with NRS 278.0226. Schedule routine review and updates.  Connected to Community Facilities***.	Carlin is primarily relying on Professional Engineer Report to act as capital improvement plan.		Staff: Council:
D.2 Explore options to reduce semi-truck congestion around Pilot parking lot/streets during their change-out/transloading.			Staff: Council:
D.3 Communicate with railroad to determine their plans for land east of town (from 10 th street) and explore possibilities for future City use.			Staff: Council:
D.4 Continue to seek capital improvement funds from such outside resources as Safe Routes to Schools and other programs sponsored by the Federal Highway Administration.			Staff: Council:

D.8 In the alternative, explore partnering with Methodist Church to utilize their small bus for local transportation needs (e.g., children to and from school on cold days). Determine who at the City would be responsible for communication.			Staff: Council:
D.9 Advertise when social services from Elko County or State come to Carlin for seniors. Explore options for them to come for all age groups.			Staff: Council:
D.10 Advertise services of PACE Coalition's Mobility Manager on City website and/or social media pages			Staff: Council:



Carlin Open Door Senior Center and Bus, February 2022, Photo Credit: JuiceBox Productions

Additional Resources:

PACE Coalition's Transportation Needs Assessment, 2021.

E. Public Utilities

Vision: Carlin's public utilities will meet demand for all residents. Carlin's public works and engineer will continually evaluate and improve public utilities as the population and economy change. The overall needs of the community are provided at a reasonable cost to the taxpayer.

"Utilities" operated by the City of Carlin include liquid waste (sewer) and fresh water. Wells Rural Electric Company is the provider for electricity through a franchise agreement with the City of Carlin. The City enforces codes for utilities in residential and commercial buildings.

Roads and streets are addressed in the Transportation section above.

Sewer capacity is set by the size of the main lift station and sewer pond size. The main lift station is nearing capacity. The lift station will need to be upgraded or replaced to accommodate any major development.

The current sewer pond permit from the State of Nevada allows just under one million gallons per day, including any infiltration of groundwater. The City is close to that limit now.

Although most components of the freshwater system are well beyond their original life expectancy, the City believes their freshwater system could accommodate a small-scale housing development (12 homes or less) without additional upgrades. Development on a larger scale might require additional water storage systems and perhaps another well. Water tanks are inspected every five years by the Nevada Department of Environmental Protection.

The City is currently in the process of implementing recommendations from Professional Engineering Report completed in October 2020, as noted below. The proposed utility upgrades are intended to keep the system running efficiently, not necessarily to accommodate any additional loads created by housing or economic development.

E.8 Water Rates for Self-Funding	In progress. Reviewing rate study end of January 2022.		Staff: Council:
E.9 Sewer System Condition +1/1 Survey (2021)	PER submitted to NDEP. Corrections pending.		Staff: Council:
E.10 WWTP Monitoring Wells (2021)	PER submitted to NDEP. Corrections pending.		Staff: Council:
E.11 Replace Priority 1 Pipes (2023)	PER submitted to NDEP. Corrections pending.		Staff: Council:
E.12 Sewer Rates for Self-Funding	In progress. Reviewing rate study end of January 2022.		Staff: Council:

Additional Resources:

International Building Code (Source: <https://www.iccsafe.org/products-and-services/i-codes/2018-i-codes/ibc/>).

F.5 Review Emergency Response Plan to ensure that it addresses the City's response to all natural and man-made hazards identified.			Staff: Council:
F.6 Confirm that Emergency Response Plan includes most up-to-date guidance to protect City infrastructure and public safety.			Staff: Council:
F.7 Explore acquisition of Active Notification System (e.g., Nextel).			Staff: Council:
F.8 Consider formalizing door-to-door notification system through formation of volunteer Citizen Corp. (https://www.ready.gov/citizen-corps).			Staff: Council:
F.9 Initiate public education campaign to ensure that citizens are aware of the existence of plans, notification systems, evacuation centers, alternative transportation routes, etc.			Staff: Council:
F.10 Consider acquisition of backup generators for community facilities (specifically police and fire/ambulances).			Staff: Council:
F.11 Local Emergency Planning Committees (LEPC) (https://serc.nv.gov/LEPCs/Elko/). Continue Carlin representation at Elko County's LEPC meetings. Request LEPC assistance in conducting preparedness drills and other planning activities specific to Carlin.			Staff: Council:
F.12 Complete a seismic safety plan consisting of an identification and appraisal of seismic hazards such as susceptibility to surface ruptures from faulting, to ground shaking or to ground failures.			

Our mission is to support the development of safe, resilient communities that can minimize their losses from disasters while efficiently utilizing their resources to recover in an improved manner.

(Source: <https://www.planning.org/nationalcenters/hazards/>)

State of Nevada Emergency Response Commission

(Source: <https://serc.nv.gov/About/Home/>)

Draft #2

G.4 Seek out education specific to conservation easements. Determine whether conservation easements would benefit community.			Staff: Council:
G.5 Identify and assess mining, agricultural, and industrial production hazards or risks (i.e., dewatering and impact on aquifer). Ensure routine monitoring of water and soil at these locations. Consider whether conservation easements would protect these areas.			Staff: Council:
G.6 Consider expansion of solar system if grant funds are available.			Staff: Council:
G.7 Continue to apply for DOE EECBG funds to promote alternative energy development.			Staff: Council:
G.8 Address illegal dumping through: <ul style="list-style-type: none"> a. Continue week-long (two weekends) town clean up event that offers vouchers for free access to landfill. b. Enforce ordinances against illegal dumping as much as possible when offenders can be identified. c. Collaborate with BLM, Elko County, and Eureka County to encourage code enforcement related to illegal dumping. d. Coordinate City, county, state, and federal employees, local industries, and volunteers to clean up the following areas: <ul style="list-style-type: none"> i. Debris (natural and illegal dumping) from waterways ii. Maggie Creek iii. Mary's Wash Area/Gun Range iv. Suzie's Creek v. Equestrian Park 			Staff: Council:

Additional Resources:
NRS 111.390 – NRS 111.440 e

Draft #2

H. ECONOMIC DEVELOPMENT			
ACTION STEP	PROGRESS/ NOTES	TIMEFRAME (0-6 Months 7-12 Months 13-24 Months 25– 36 Months)	RESPONSIBILITY
H.1 Explore alternative funding for key commercial development opportunities within community through frequent, scheduled communication with NNRDA. Consider sending interested City representatives to conference or training related to economic development.	City has intermittent communication with NNRDA.		Staff: Council:
H.2 Routinely collaborate with NNRDA to develop a framework of incentives to recruit targeted industries (original deadline was 2021) by frequent, scheduled communication with NNRDA. Consider sending interested City representatives to conference or training related to economic development.			Staff: Council:

<p>H.6 Adjust scope of planning board to look at land use in the future (5- and 10-year goals) rather than one issue at a time. Specify how this is done with respect to open meeting laws.</p> <p>∞ Connected to action steps ***.</p>			<p>Staff:</p> <p>Council:</p>
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Business Establishment, February 2022, Photo Credit: JuiceBox Productions

<p>H.11 Update Zoning Codes and apply code requirements uniformly within each land use. Establish clear enforcement measures.</p>	<p>In progress. Currently being addressed by planning board and city engineer.</p>		<p>Staff:</p> <p>Council:</p>
<p>H.12 Require commercial developers to install basic utility systems in accordance with International Building Codes prior to the development with provisions for future growth.</p> <p>∞ Connected to action steps ***</p>			<p>Staff:</p> <p>Council:</p>

<p>H.14 Seek education related to processes and expected outcomes of a potential Re-Development District. Given the small pool of motivated stakeholders and limited funding, determine whether a:</p> <p>Community Development Corporation, Re-Development District, or Certified Local Government</p> <p>would best suit the City's needs at this time.</p> <p>∞ Connected to action steps ***</p>			<p>Staff:</p> <p>Council:</p>
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H.17 Create a "marketing" packet in physical and digital formats that can be easily given to potential developers that identifies the benefits of investing in Carlin, available amenities, etc. One suggestion was a marketing campaign called, "Carlin is Trending."			
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City of Carlin Commercial Property Values
(Source: Elko County Assessor's Office)

	2011/2012	2021/2022	% Increase/Decrease 2011-2022
City of Carlin- Commercial Real Property Taxable Value	\$9,636,831	\$15,594,597	+1.618228
City of Carlin- Commercial Property Personal Taxable Value	\$3,045,560	\$9,565,128	+3.1406795
Elko County	***	\$283,986,884	***

Additional Resources:

Comprehensive Economic Development Strategy (2020-2025) through the University Center for Economic Development, College of Business at the University of Nevada, Reno

Rural Community & Economic Development

<https://goed.nv.gov/programs-incentives/rural-community-economic-development/>.

I.3  Connected to
Parks and Rec Action
Step *** for
inventorying spaces.

 Connected to
Natural Resources
action step ***for
Natural Resource
Inventory and Natural
Resource Assessment.

**Once complete, make
inventories and
assessments available
for housing
developers.**

Staff:

Council:

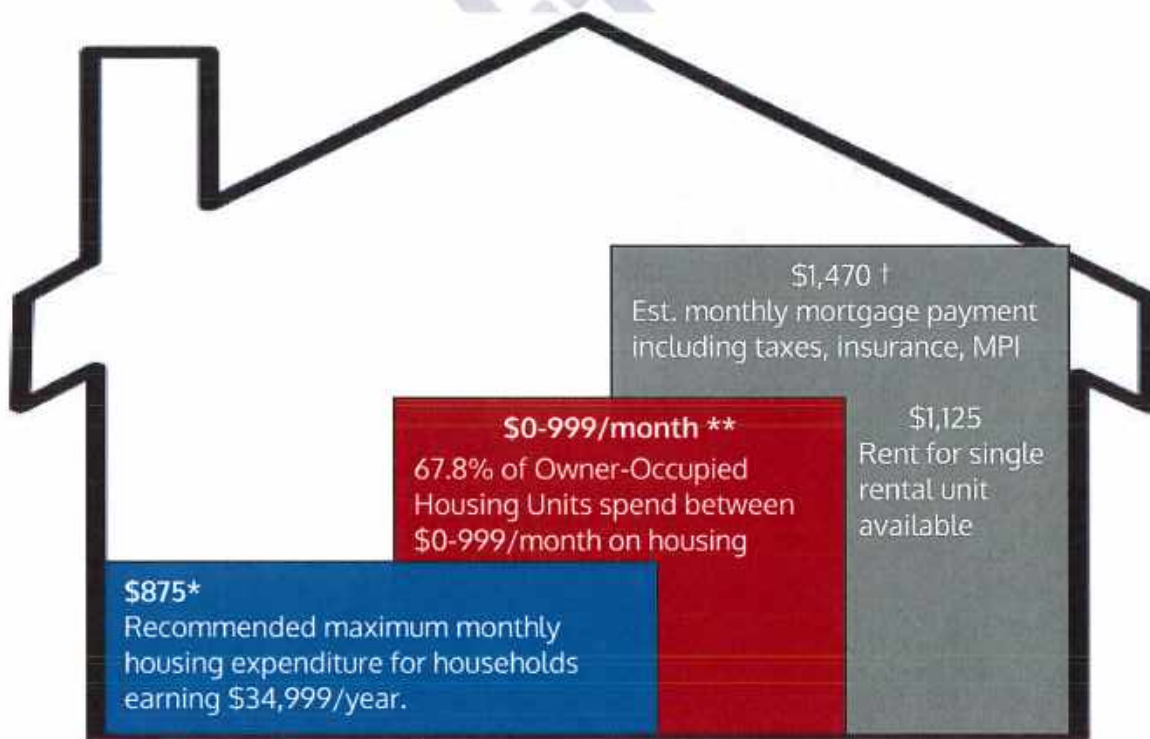
<p>I.6 Require housing developers to install basic utility systems in accordance with International Building Codes prior to the development <i>with provisions for future growth</i>.</p> <p>∞ Connected to action steps for ***</p>			<p>Staff:</p> <p>Council:</p>
<p>I.7 ∞ This may be related to potential "conservation easements" or other action steps*** in Natural Resources.</p>			<p>Staff:</p> <p>Council:</p>
<p>I.8 Collaborate and plan with neighboring property owners (i.e., railroad, federal, state, etc.) for maintenance, current use, and potential future use of properties adjacent to land owned by the City. This may be accomplished through Memorandums of Understanding with City, through terms of easements, etc. Coordinate with Nevada State Land Use Planning Advisory Council (SLUPAC) as necessary.</p>			<p>Staff:</p> <p>Council:</p>

<p>I.13 Proactively address reasons mortgage companies hesitate to invest in Carlin. Some have suggested the following barriers to obtaining a residential mortgage in Carlin: zoning issues, low appraisals, mobile homes as real property vs. personal property, age of property, and an overly cumbersome process. This may be remedied by including a "Frequently Asked Questions About Buying Property in Carlin" page on the City's website. This page might include links to NV Rural Housing, maps showing available properties, information about site-built vs. manufactured homes, etc.</p>			<p>Staff:</p> <p>Council:</p>
<p>I.14 By July 1, 2024, identify, plan, develop and complete one senior housing and/or assisted living project.</p>			<p>Staff:</p> <p>Council:</p>

<p>I.17 Proactively address reasons mortgage companies hesitate to invest in Carlin. Some have suggested the following barriers to obtaining a residential mortgage in Carlin: zoning issues, low appraisals, mobile homes as real property vs. personal property, age of property, and an overly cumbersome process. This may be remedied by including a "Frequently Asked Questions About Buying Property in Carlin" page on the City's website. This page might include links to NV Rural Housing, maps showing available properties, information about site-built vs. manufactured homes, etc.</p>			<p>Staff:</p> <p>Council:</p>
<p>I.18 By July 1, 2024, identify, plan, develop and complete one senior housing and/or assisted living project.</p>	<p>This is in progress. The City is currently working with NV Rural Housing.</p>		<p>Staff:</p> <p>Council:</p>

City of Carlin Housing Characteristics (Source: ACS 5-Year Estimates DPO4)						
	% Occupied	Renter Occupied	Owner Occupied	Age (Mode)	Mobile Homes	Multi- Unit
City of Carlin	69.8%	26%	74%	31-42 Years	35.5%	4.8%
Elko County	83.7%	28.8%	71.2%	21-30 Years	19%	16.2%
State of NV	88.9%	43.4%	56.6%	21-30 Years	5.4%	30.8%

People living in Carlin are far more likely to live in a mobile home and far less likely to live in a multi-unit dwelling than their counterparts in Elko County or the State of Nevada. Carlin's citizens are more likely to own their home.



The Joint Center for Housing Studies recommends utilization of a “30-percent of income standard” to measure housing burden.

J. Public Safety

Vision: Carlin's public safety services will continue to meet demand for all residents. Carlin's Chief of Police and Police Department continually evaluate and improve public safety services as the population and economy change. The overall needs of the community are provided at a reasonable cost to the taxpayer.

The City employs a Chief and 5 officers, and a non-sworn animal control officer. The categories listed in the table below are a synopsis of more detailed information provided by the City of Carlin. This is intended to be an overview of the demand for police services rather than an in-depth analysis of police activities.

Carlin Police Department (Source: City of Carlin)			
	2020	2021	% Change
Code Enforcement	na	1,336	na
Animal Control	301	1,617	+437.2%
Traffic Stops	883	421	-52.3%
Arrests	98	93	-5.1%
Citations	290	140	-51.7%
Assists	370	396	+7%
Civil Service	170	277	+62.9%
Business/Residence Checks	1,451	2,605	+79.5%
Hours Worked	9,528	9,052	-4.9%
Calls for Service	2,010	2,616	+30.1%

Carlin Volunteer Fire Department (Source: City of Carlin)			
	2020	2021	% Change
Ambulance	308	434	+40.90%
Fire	336	441	+31.25%
Non-Transports	65	111	+70.76%
Ambulance Standbys	4	23	+475%
Vehicle Accidents	47	69	+46.80%
Transport by Elko Ambulance	4	10	+150%
Cancelled After Being Called	14	8	-42.85%
Total Calls	434	617	+42.16%
Calls in the City Limits	317	489	+54.25%
Calls in Elko and Eureka Counties	117	128	+9.40%

Calls for nearly all ambulance and fire services increased between 2020 and 2021. The City may wish to routinely review this data to ensure adequate resources are available.

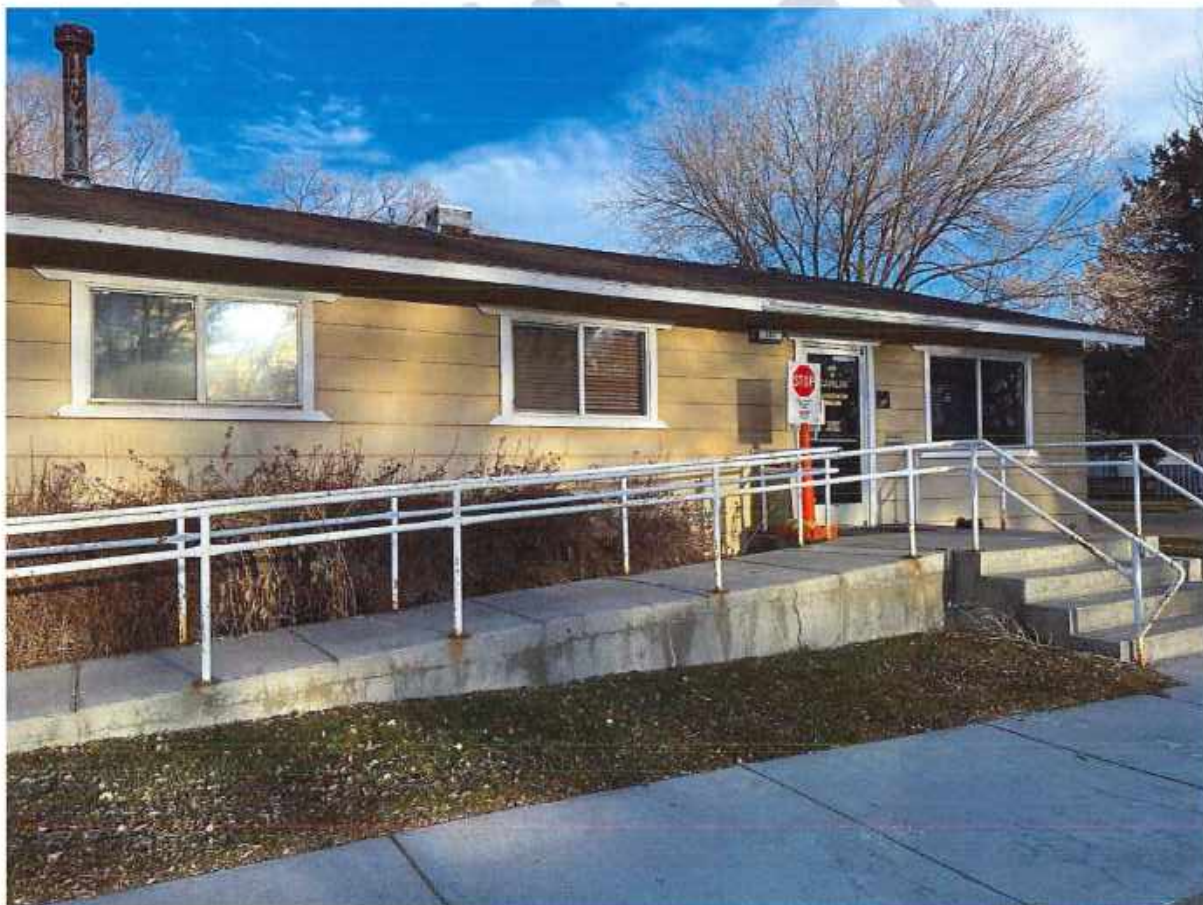
Nevada Health Centers operates a small Community Health Center Program in Carlin (the Carlin Community Health Center). This is part of a larger network of Federally Qualified Health Centers operated by Nevada Health Centers throughout the State of Nevada. The Carlin clinic provides basic family medicine. The affiliated clinic in nearby Elko provides behavioral health, children's medical, dental, and specialty care through telemedicine. ***Pharmacy? Is there an option for paramedicine?.**

<p>J.2 Provide adequate equipment (e.g., vehicles, etc.) for fire/ambulance and police protection. Maintain a log of equipment and schedule for replacement or upgrade.</p>			<p>Staff:</p> <p>Council:</p>
<p>J.3 Maintain adequate level of appropriately trained (initial and on-going) volunteers to meet demands for call volume, time required for rig and gear checks, etc.</p>			<p>Staff:</p> <p>Council:</p>
<p>J.4 Obtain and restock appropriate personal gear for volunteer and staff fire/EMS personnel specific to structure fires, wildland fires and ambulance calls. This includes, but is not limited to coats, boots, helmets, gloves, respirators, tools, emergency shelters, backpacks, etc.</p>			<p>Staff:</p> <p>Council:</p>

K. Governance

Vision: Carlin's City Council and various boards, taskforces, and subcommittees are fully populated and regularly meet quorum. Boards, taskforces, and subcommittees are formed and disbanded as specific needs arise and are met. Community members attend and participate in meetings of City Council, boards, taskforces, and subcommittees and believe their voices are being heard. Open positions within the City are filled in a reasonable timeframe with qualified employees. Employees have the tools, training, and resources required to effectively complete their work and cross-training and succession plans are in place.

"Governance" is not typically included as an element of a master plan. In this case, however, the City of Carlin believed it was appropriate to intentionally re-invigorate some of their governance procedures. Issues related to public engagement were raised at every workshop during this planning process.



City of Carlin Offices, January 2022. Photo Credit: Madison Mahon, Carlin City Manager

The aforementioned redistricting project also changed Carlin's assembly district to #32, which is currently represented by Assemblywoman Alexis Hansen.

K. GOVERNANCE			
ACTION STEP	PROGRESS/ NOTES	TIMEFRAME (0-6 Months 7-12 Months 13-24 Months 25- 36 Months)	RESPONSIBILITY
K.1 Provide necessary training (i.e., budget procedures) for all departments and boards.			Staff: Council:
K.2 Create onboarding packets for all departments and boards.			Staff: Council:
K.3 Provide necessary tools to complete jobs (i.e., software, etc.).			Staff: Council:
K.4 Crosstrain between department heads and employees to build continuity of knowledge.			Staff: Council:
K.5 Deliberately increase efforts to engage Carlin Citizens. Utilize all forms of print and social media, consider working with marketing firm. One recommendation was a campaign called "Keeping Carlin on Track."			Staff: Council:

K.7 Explore partnership with schools/businesses to promote career and technical education (CTE) opportunities for youth. This may include internships or work experience opportunities with City.

 Connected to Community Facilities ** and Governance **.

Topography

The developed portion of the City of Carlin is a compact area lying within the 12.96 square miles of land that make up the city. Elevation of the urbanized area is approximately 4,900 feet above sea level. Surrounding the developed portion of the city are large parcels of undeveloped land having diverse physical characteristics ranging from steep slopes to low lying wetlands along the creeks and the Humboldt River.

Generally, the northwesterly area of the city is comprised of low hills dissected by Mary's Creek and other small drainage courses. These hills rise about 225 feet above the urbanized area of Carlin with a maximum elevation of 5,125 feet. In the southeast portion of the city, south of the Humboldt River, the mountains are higher and steeper. Within the city limit a maximum elevation of 5,360 feet is reached, however, farther south much higher elevations are attained. Drainage courses reaching the city from the south are minor and not significant.

The principal physical feature to the south of the city is the Humboldt River with its mile-wide river plain. Approximately 75 percent of the land within the city limit lies north of the Humboldt River. Important tributaries to the Humboldt River within the city are Maggie Creek and Mary's Creek. The two creeks generally serve as the east and west boundaries of the urbanized portion of Carlin. Maggie Creek, east of the developed portion of Carlin, also is located in a wide river plain.

Slope

About one-half of the area within the city limits of Carlin could be characterized as mountainous or hilly (slopes over 15 percent) while approximately 10 percent of the total area of the city have slopes in excess of 25 percent. Most of the steepest slopes are located outside of the urbanized areas. Scattered areas having slopes between 15 and 25 percent are found within the city primarily in the northern and western portions of the city. As the city moves South towards the Humboldt River, the slope lessens and the city becomes part of the flood plain of the river.

Drainage

The main source of water for the planning area is the Humboldt River and its tributaries, Maggie Creek, and Mary's Creek. The water is mainly used for irrigation. At lower elevations, water for livestock and wildlife is provided by the Humboldt River and its tributaries. Municipal water is provided from strategically located wells that supply the community.

Land Cover

The developed portion of the City of Carlin is a compact area lying within the thirteen (13) square miles of land that make up the city. Elevation of the urbanized area is approximately 4,900 feet above sea level. Surrounding the developed portion of the city are large parcels of undeveloped land having diverse physical characteristics ranging from steep slopes to low lying wet lands along creeks and the Humboldt River.

These undeveloped lands are characterized with native trees, shrubs and grasses depending upon the physical locations and soils. Some of the more common native trees, shrubs, and grasses include:

Native Grasses

*Bluebunch wheatgrass
Idaho Fescue Bluegrass
Bottlebrush squirrel tail
Basin Wild rye
Western Wheatgrass
Alpine Timothy
Mat Muhly
Meadow Barley
Stream bank wheatgrass
Nevada bluegrass
Thurber needle grass
Basin wild rye
Indian rice grass
Webber rice grass
Bluegrass
Other perennial grasses
Globe mallow
Sedge
Rush*

Perennial Forbs

*Taper tip hawks beard
Balsam root
Arrow leaf balsam root
Taper tip hawks beard*

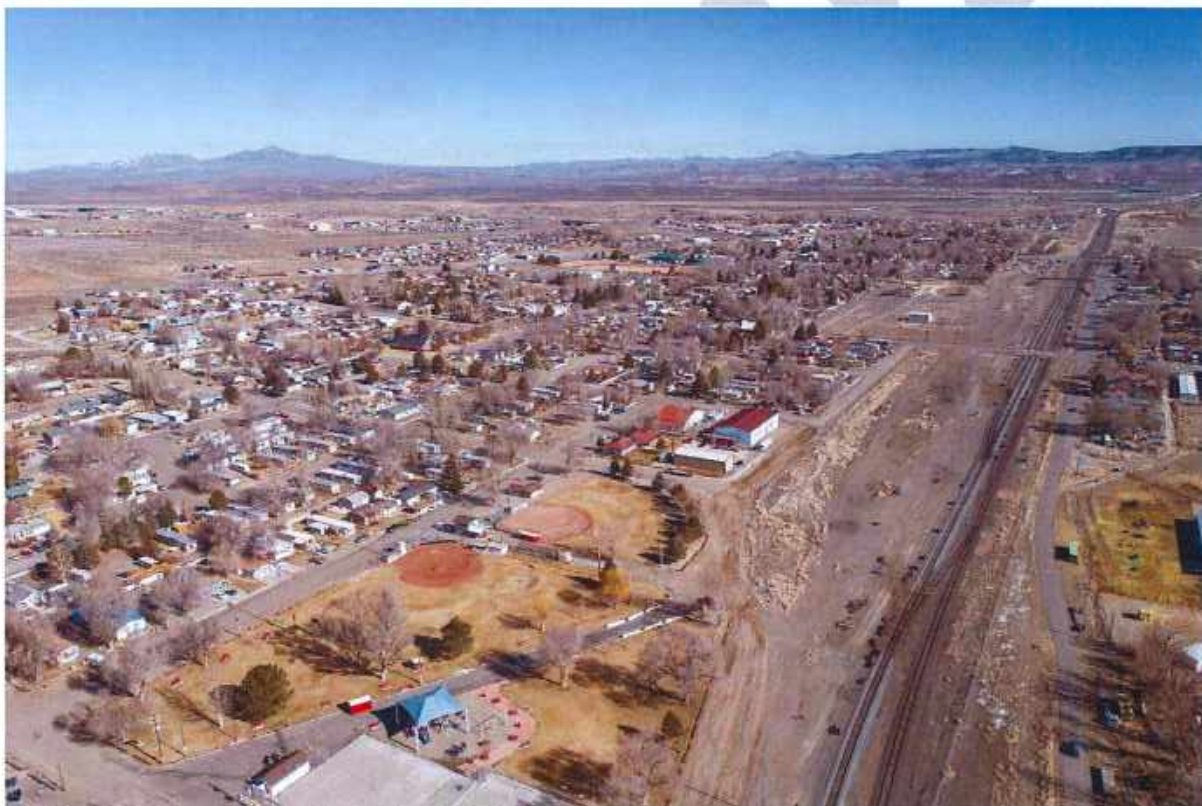
Current Zoning Districts				
Residential	Low-Density Residential	Medium-Density Residential	High-Density Residential	
Commercial land use designations:	General Commercial	Limited Commercial	Restricted Commercial	Highway Commercial
Industrial:	General Light Industrial	Manufacturing Medium	Mobile Home/Mobile Home Parks	Recreational Vehicle Parks
Rural Residence/Farming	*Is this the same as an urban agriculture zone NRS 278.02075 See 2013 master plan page 33 re: agriculture within growth boundary			
Public Facilities				

The Planning Board is currently reviewing zoning maps in accordance with Title 3. Specifically, they are reviewing whether areas that are zoned commercial should be and are working toward consistency in allowable activities. They are also addressing new zoning categories, such as those required for cannabis dispensaries. Carlin's last Master Plan (2013) includes a table outlining the allowed uses in each zoning district (pages 83-86).

Current Land Use within City of Carlin (Source: Elko County Assessor's Office)		
Land Use Description	Parcel Count (#)	% of Total Acres
Vacant - Unknown / Other (LUC 100)	38	1,508
Vacant – Splinter and Other Unbuildable	5	8.663
Vacant – Single Family Residential	59	59.222
Vacant – Commercial (LUC 140)	22	14.387
Vacant – Industrial (LUC 150)	16	1,232.95
Single Family - Single Family Residence (LUC 200)	285	49.418

Agricultural Deferred with Improvements but no Residences (LUC 695)	1	183
Agricultural Deferred with Multiple Residences (LUC 698)	1	132.36
Utilities (LUC 700, 710)	2	315.36
Parks for Public Use (LUC 900)	3	14.093






A review of records from the Elko County Recorder's Office revealed 19 easements of record (Source: <https://records.elkocountynv.net/>). Thirteen of these easements were with Wells Rural Electric, two were with Southwest Gas, three were with AT&T, and one was with Barrick Goldstrike Mines, Inc.



Carlin, NV, February 2022, Photo Credit: JuiceBox Productions

Future Land Use Designations

After the inventories (parks, public open spaces, and playgrounds [A.*]; historic and cultural places and artifacts [B.*]; natural resources [G.*]; utilities, streets and roads

L.2 Inventory and map historical and culturally significant places and artifacts (Nevada State Historic Preservation Office)  Connected to***			Staff: Council:
L.3 Inventory and map Natural Resources  Connected to***			Staff: Council:
L.4 Inventory and map utilities and streets/roads, including paths for bicycles and pedestrians, satellite parking and related facilities, and general plans for sewage, drainage and utilities, and rights-of-way, easements  Connected to***			Staff: Council:
L.5 Inventory and map school facilities  Connected to***			Staff: Council:
L.6 Inventory and map locations and arrangement of civic centers and all other public buildings  Connected to***			Staff: Council:

<p>L.10 Future Land Use Maps:</p> <p>Housing Opportunities and Limitations</p> <p>Parks and Open Spaces Opportunities and Limitations</p> <p>Commercial Development Opportunities and Limitations</p> <p>Future land use maps will include information about the land such as: topography, slope, drainage, geology, soils, and land cover, as well as access to geothermal or other resources, utilities, streets and roads, in an easily accessible format for potential developers.</p>			<p>Staff:</p> <p>Council:</p>
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Additional Resources/Examples:

Nevada Planning Guide

Future land designations, such as conservation, rural, open space, residential, or industrial, are general land use categories and are not the same as zoning districts, which are regulatory tools that help to implement a Master Plan. A future land use depicts the desired development pattern for a community. The future land use may represent what actually exists, such as an industrial land use, or may represent a future land use that is more appropriate, such as commercial land uses.

Implementation Plan

Action steps from the above tables are re-printed in the tables below. They are categorized by the expected timeframe for resolution. For these purposes, "resolution" means that an action step has been satisfactorily addressed (see reporting form below).

It is expected that this entire document, or parts of it, will be updated and new versions adopted as action steps are resolved and new ones are adopted. For example, if the majority of the action steps in the Natural Hazards element are resolved, a new set can be established and adopted.

Tier 1 Priorities

[illegible]

Tier 3 Priorities

Draft #2

Reporting Form

Stoplight Report					
Action Item (letter.number identification)	Master Plan Element (Parks and Rec, Cultural and Historic Resources, etc.)	Related to Priority (Infrastructure, Housing, etc.)	Tier 1, 2, 3, or 4	Responsible Parties	
Date:					
GREEN/ COMPLETE (DETAILS)	IF COMPLETE, HOW ARE WE SURE THIS IS WELL AND TRULY HANDLED/ INSTITUTIONAL- IZED? DO WE NEED AN ORDINANCE, A CHANGE IN JOB DESCRIPTION, TO CALENDAR A RE-CHECK, ETC?	YELLOW/ WORK IN PROGRESS	DO THE PEOPLE RESPONSIBLE FOR THIS ACTION STEP NEED ANY ADDITIONAL SUPPORT (E.G., PERSONNEL, MONEY, ETC., TO COMPLETE?)	RED/ CAN'T COMPLETE AT THIS TIME AND HERE'S WHY	DOES THIS LEAD TO A NEW CONCERN/ACTION STEP/PRIORITY?

Carlin Qualities of Life

What is it about the quality of life in Carlin that appeals to you? 1
 = Not Appealing to Me and 5 = Very Appealing to Me

Level of Citizen Involvement/Volunteerism																									Avg	3.616822				
3	3	4	3	5	1	5	4	5	3	5	3	3	4	4	4	2	3	3	4	4	4	4	5	3	3	2	2	5	Median	4
	3	5	3	2	5	5	4	3	3	3	3	5		5	5	3	3	4	2	4	3	4	4	1	3	3	3	3	Mode	3
3	3	4	5	5	5	4	5	5	2	5	3	4	4		5	4	2	3	3	5	5	5	4	2	2	4	2	3	2	
2															1	2	3	3	3	3	4	4	4	4	5	5	5	5	5	

Avg 3.616822

Median 4

Mode 3

The Rural Landscapes - Wide Open Space																									Avg	3.771429					
4	3	3	5	4	5	4	5	3		4	5	4	5	2	4	2	4	5	5	4	4	4	3	4	5	2	4	1	1	Median	4
	1	5	5	5	3	4	5	2		2	3	5	5		5	4	3	4	4	2	4	1	4	2	5	4	4	4	5	Mode	4
2	5	4	5	5	5	4	5	5	3	4	4	5	4		4	5	3	3	5	5	5	3	4	2	3	2	4	5	4		
3											1	2	2	3	3	3	3	3	4	4	4	4	4	4	5	5	5	5	5		

Avg 3.771429

Median 4

Mode 4

The Resource Based Nature of the Community (Farming, Ranching, Mining)																									Avg	3.844037					
4	3	3	3	4	5	5	5	5	3	4	4	3	4	3	4	4	4	5	5	4	4	4	2	4	5	4	5	4	Median	4	
	1	5	3	5	4	5	5	5	4	2	4	5	5	5	4	4	4	5	3	3	5	3	5	3	2	4	4	4	4	Mode	5
2	5	4	5	5	5	5	5	5	2	5	4	5	4	1	5	5	4	4	3	5	3	5	4	1	3	1	5	3	3		
3																1	2	2	2	3	3	3	3	3	4	4	4	4	5	5	5

Avg 3.844037

Median 4

Mode 5

The Rural Work Ethic																									Avg	3.619048					
4	3	3	3	3	4	5	5	5	4	3	5	3	3	2	4	3	2	3	4	4	4	2	4		4	3	4	3	1	Median	4
	1		4	3	4	4	5	3	4	3	4	5	5	5	5	4	3	5	4	4	2	3	2		2	3	1	4	5	Mode	4
3	4	3	5	5	5	5	5	5	3	5	3	5	4		4	4	2	4	3	5	5	5	3	1	3	1	4	3	4		
4															1	1	2	3	3	3	3	3	4	4	4	4	4	5	5	5	5

Avg 3.619048

Median 4

Mode 4

The Friendly and Supportive Neighbors																									Avg	3.90566				
3	5	4	5	5	3	5	5	5	3		4	3	4	4	4	2	4	5	5	4	2	4	4	4	5	4	2	4	Median	4
	3	5	3	4	5	3	5	4	5	5		5	5	3	3	5	3	3	4	3	5	2	2	2	3	5			Mode	5
2	4	5	5	5	5	5	5	3	5	2	4	4	5	4	5	2	4	5	5	5	5	4	1	1	2	5	3	2		
2											1	2	3	3	3	4	4	4	4	4	4	4	5	5	5	5	5	5		

Avg 3.90566

Median 4

Mode 5

The Feeling of Safety - Lack of Crime																												Avg	3.735849		
3	4	4	4	5	3	5	5	3		5	5	4	3	2	3	4	2	1	5	5	4	2	3	4	5	5	4	3	5	Median	4
	4	4	3	5	5	4	4	4	4	2	5	5	2	3	4	4	2	4	2	2	5	2	5	5	1	2	1	5	Mode	5	
2	4	3	5	5	5	4	5	4	4	5	2	4	4	5	4	5		4	5	5		4	4	3	1	2	3	4	1		
1												1	1	3	3	3	4	4	4	4	5	5	5	5	5	5	5	5	5		

Avg 3.735849

Median 4

Mode 5

Carlin Qualities of Life

The Wildlife and Its Habitat																								Avg	3.809524						
3	3	3	3	4	5	5	4	4	4	4	5	5	4	2	4	3	4	4	4	5		4	3	4	5	3	3	3	2	Median	4
	1	5	4		4	4	5	3	5	2	3	5	5	4	5	5	3	4	4	2	4	3	4	3	1	4	4	4	4	Mode	4
4	5	4	5		5	4	5	5	3	5	5	5	4	5	4	5	3	3	4	5	5	4	3		3	1	5	3	4		
3											1	2	2	2	3	3	3	3	3	4	4	4	4	5	5	5	5	5			

The Smaller Population																											Avg	3.583333			
5	5	4	5	3	3	5	4	5	5	1	4	5	4	2	4	4	4	1	4	3	4	4	4	5	5	5	2	3	1	Median	4
	3	5	5	2	5	2	5	4	5	3	4	2	5	4	5		4	3	5	5	4	3	4	5	5	3	2	4	4	Mode	5
3	5	4	3	5	5	1	5	3	4	5	1	5	4	1	4	5	2	3	1	1	3	4	4	3	3	1	5	3	3		
3											1	1	2	2	2	3	3	3	3	3	3	4	4	4	4	5	5	5	5		

[illegible]

The Level of Health Services Available																										Avg	3.190476					
3	3	3	3	3	4	2	5	5	2	5	4	3	3	1	3	4	3	5	3	5	1	2	3	3	2	4	3	5	Median	3		
			4	4	5	4	3	3	3	2	1		3	5	2	4		4	1	4	3	3	5	3	2	3	1	1	3	3	Mode	3
1	3	3	5	4	5	4	3	5	4	5	2	4	4	1	5	1	3	4	5	5	3	3	3	4	2	3	3	4	1			
1									1	1	1	2	2	2	3	3	3	3	3	3	3	4	4	4			5	5	5			

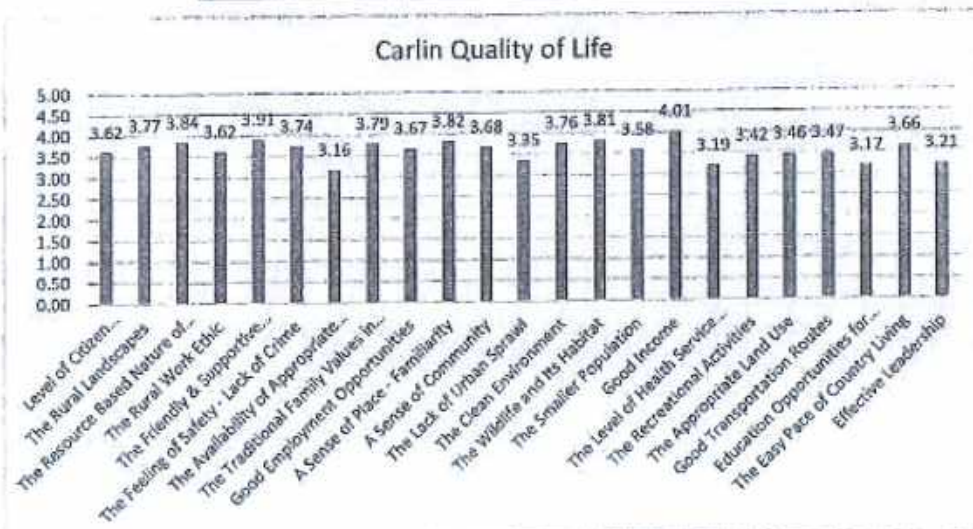
The Recreational Activities																								Avg	3.420561					
2	3	3	3	5	4	4	5	5	3	3	3	4	3	2	3	2	4	3	2	4	2	3	4	5	4	2	3	5	Median	3
	3	3	3	5	4	4	4	3	3	3	5	2	5	3	3		4	4	4	2	5	5	5	4	3	2	3	3	Mode	3
3	2	3	5	5	5	2	5	2	4	3	4	4	4	1	4	4	3	3	1	5	4	3	2	1	4	1	3	3		
2											2	2	2	3	3	3	3	3	3	4	4	4	4	5	5	5	5	5		

The Appropriate Land Uses																									Avg	3.462264		
2	3	3	3	3	4	3	5	5	3	4	4	3	3	2	3	2	4	2	3	2	5	4	4	4	5	Median	3	
	3	3	3	5	4	3	4	3	3	1	5	2	5	4	2		4	4	5	5	4	5	4	3	4	3	Mode	3
3	4	3	5	5	5	3	5	3	4	5	4	5	4	1	4	4	4	3	5	5	3	3	2	4	2	3	3	4
3											1	1	2	2	2	2	3	3	3	3	3	4	4	4	4	4	5	

Good Transportation Routes																								Avg	3.471698						
2	3	2	3	3	4	2	5	5	2	4	5	3	3	3	2	2	3	3	5	2	4	4	4	3	4	4	5	Median	3		
	3	3	4	5	4	1	4	3	1	3	3	3	5	4	3		4	3	5	2	4	5	4	2	1	3	3	4	3	Mode	3
4	5	4	5	5	5	5	5	5	4	5	3	5	4	3	4	4	3	5	5	5	3	4	1	4	2	3	2	4			
3											1	1	2	2	3	3	3	3	3	3	3	4	4	4	4	4	5	5			

Carlin Qualities of Life

Category	Avg
Level of Citizen Involvement/Volunteerism	3.62
The Rural Landscapes	3.77
The Resource Based Nature of Community	3.84
The Rural Work Ethic	3.62
The Friendly & Supportive Neighbors	3.91
The Feeling of Safety - Lack of Crime	3.74
The Availability of Appropriate Housing	3.16
The Traditional Family Values in the Community	3.79
Good Employment Opportunities	3.67
A Sense of Place - Familiarity	3.82
A Sense of Community	3.68
The Lack of Urban Sprawl	3.35
The Clean Environment	3.76
The Wildlife and Its Habitat	3.81
The Smaller Population	3.58
Good Income	4.01
The Level of Health Service Available	3.19
The Recreational Activities	3.42
The Appropriate Land Use	3.46
Good Transportation Routes	3.47
Education Opportunities for Residents	3.17
The Easy Pace of Country Living	3.66
Effective Leadership	3.21



Community Goals

Historic Preservation																								Avg	3.201835						
3	3	2	4	2	4	2	2	2	5	4	2	4		5	5	5	1	2	3	3	4	1	3	5	3	4	5	3	4	Median	3
4	5	1	3	4	2	5	5	3	3	4	4	1	5	2	2	4	3	3	3	3	3	2	5	1	1	1	2			Mode	3
3	3	4	4	5	5	3	5	4	3	5	3	5	4	4	4	5	2	5	4	2	5	4	1	2	1	3	1	2	1		
1										5	5	5	4	4	4	4	4	4	4	3	3	3	3	2	2	2	1	1	1		

Attracting Industry																								Avg	3.733945					
3	3	1	3	1	3	3	4	3	5	5	3	4	2	4	3	5	4	2	4	3	3	4	3	4	4	3	5	Median	4	
5	5	3	2	3	4	5	5	3	3	2	5	5	5	1	2	5	5	3	3	4	5	4	5	4	4	4	3	Mode	4	
5	4	4	2	5	5	5	5	4	3	1	5	5	4	5	4	5	3	4	2	2	3	4	4	5	4	5	1	5	4	
4											5	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3	3	3	1	1

Expanding Existing Industry																								Avg	3.574074						
3	3	1	4	1	4	2	4	5	5	3	3	4	3	4	3	5	3	2	2	4	3		3	3	3	4	3	5	Median	4	
5	3	2	2	3	4	5	4	3	3	2	2	5	5	1	2	5	5	3	3	4	5	4	4	3	1	4	4	4	3	Mode	4
4	4	2	3	5	5	5	5		3	4	5	5	4	5	4	4	4	3	3	2	4	4	4	2	4	3	2	5	4		
4										5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3	3	2	1	1	

More Affordable Housing																										Avg	3.637615				
4	5	5	2	5	3	2	2	4	4	5	4	3	1	4	5	5	2	3	4	4	3	3	2	4	4	2	3	3	5	Median	4
5	3	1	1	5	3	5	5	3	5	5	4	4	5		1	5	5	3	2	2	5	2	5	3	4	4	4	2		Mode	4
4	3	3	3	4	5	5	5	1	4	3	4	5	5	5	4	4	1	3	5	4	5	3	3	4	3	2	2	5	4		
4										5	5	5	5	5	5	5	5	4	4	4	4	3	3	3	3	3	2	2	1		

Tourism Development																								Avg	2.550459						
4	3	3	3	3	3	1	1	2	4	3	3	3	1	4	4	4	1	2	3	4	3	1	3	2	2	3	3	3	Median	3	
2	1	1	3	3	4	5	3	3	3	5	1	1	3	1	1	4	3	1	2	2	3	2	3	5	1	1	1	1	Mode	3	
1	3	3	2	5	5	2	3	1	3	1	1	5	3	3	3	4	1	1	2	4	4	2	2	2	1	3	2	3	1		
1										5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1	1	1	1		

Natural Resources																											Avg	3.527273			
3	4	5	4	5	4	3	2	4	4	2	2	5	2	4	4	4	3	1	3	4	5	3	2	3	2	5	3	3	3	Median	4
2	3	1	4	4	3	4	3	3	3	3	3	5	4	1	4	4	5	2	3	4	3	2	3	5	4	5	3		Mode	4	
4	4	3	4	4	5	5	5	5	3	5	3	5	4	5	4	4	1	3	5	3	5	4	4	3	4	3	5	3			
5										5	5	4	4	4	4	4	4	4	3	3	3	3	3	3	2	2	1	1			

Economic Well-Being

What do you see as economic strategies that are required to improve the economic well-being of Carlin? 1 = Least Important to Me and 5 = Most Important to Me.

Promote Tourism - Nature, Historic, or Scenic																								Avg	2.923076923							
3	3	3	3	3	3	3	3	4	3	4	1	4	2	4	4	2	5	3	3	2	3	3	3	2	1	Median	3					
			1	4	3		5	5	3	2	5	1	1	5		5	5	2		2	2	4	1	4	3	5	1	1	1	3	Mode	3
2	3	4	3	5	5	3	3	4	2	5	2	4	4	5	3	4	1	3	1	1	4	3	2	1	1	4	3	3	1			
1											1	1	1	1	2	2	2	3	3	3	3	3	4	4	4	4	4	4	4	5		

Retain Existing Buildings																											Avg	4.440366972			
4	5	5	5	4	3	3	3	5	3	4	5	2	5	3	5	5	4	5	5	5	4	5	3	5	5	5	5	5	Median	5	
		4	5	4	5	5	5	5	5	3	3	4	5	5	5	5	2	5	4	3	5	5	5	5	3	5	5	5	4	Mode	5
4	5	4	4	5	5	5	5	5	4	5	4	5	4	5	5	5	5	4	4	5	5	4	4	2	4	4	3	5			
5											3	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5			

Create Clusters of Small Retail Businesses																										Avg	3.759259259					
5	1	3	3	4	2	3	5	4	4	2	5	2	4	4	5	3	3	4	3	4	4	3	4	4	5	3	4	5	Median	4		
		3	1	4	4	4	4	5	2	4	5	4	4	1	5	4	2	5	5	2	4	5	4	4	3	5	4	5	2	Mode	4	
3	4	4	3	5	5	4	5	4	3	3	4	4	4	5	4	5	3	3	5	5	5	3	3	4	4	4	1	5	5			
4											1	2	2	3	3	3	3	3	4	4	4	4	4	4	4	5	5	5	5	5		

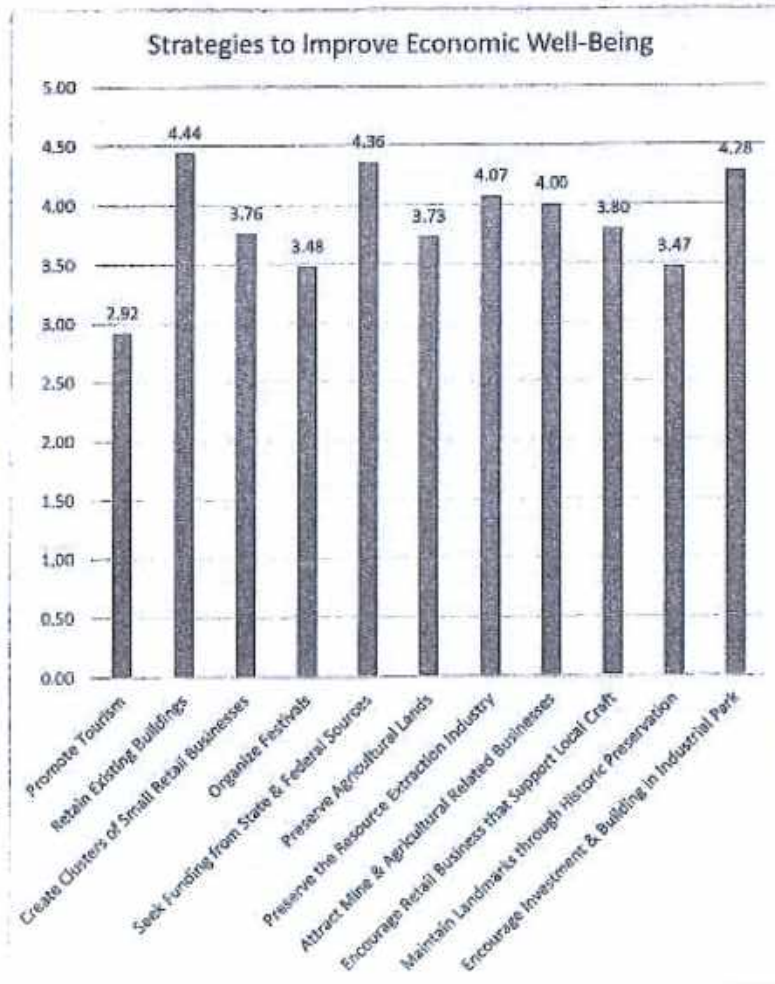
Organize Festivals Around Local and County Activities																									Avg	3.481481481					
5	4	2	2	4	2	3	5	4	3	4	4	3	5	4	5	3	2	3	4	5	1	4	3	3	5	2	2	5	Median	4	
		1	3	5	4	4	4	5	3	2	3	5	4	5	5	4	1	4	4	3	3	1	3	4	1	2	1	2	4	Mode	4
2	3	5	3	5	5	5	5	5	2	5	4	4	4	5	4	4	3	5	4	5	4	3	1	2	3	3	3	2			
1											1	1	1	3	3	3	3	3	4	4	4	4	4	4	5	5	5	5	5		

Seek Funding from the State and Federal Sources to Support Development Strategies																											Avg	4.361111111		
5	4	2	2	4	3	4	5	4	4	2	5	1	5	5	5	4	4	4	5	5	3	5	2	4	5	5	3	5	Median	5
		4	3	5	4	5	5	5	5	5	5	5	4	5	5	5	5	4	3	4	5	4	5	5	3	4	4	4	Mode	5
4	2	5	4	5	5	5	5	5	3	5	5	5	4	5	4	5	5	4	5	5	5	3	3	4	5	4	5	5	4	
4											4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	

Preserve Agricultural Lands																										Avg	3.731481481				
4	5	3	3	5	3	4	3	5	3	4	5	1	3	5	5	5	3	4	5	5	2	4	1	4	4	3	5	1	Median	4	
		4	4	5	4	4	5	3	1	3	3	1	5	4	5	4	4	5	4	5	5	3	5	3	1	5	4	4	Mode	4	
4	3	4	4	5	5	5	5	5	2	5	3	5	4	5	4	5	5	3	5	3	4	5	2	2	4	2	5	4			
4											1	2	2	2	3	3	3	3	3	3	3	4	4	4	4	4	4	4	5		

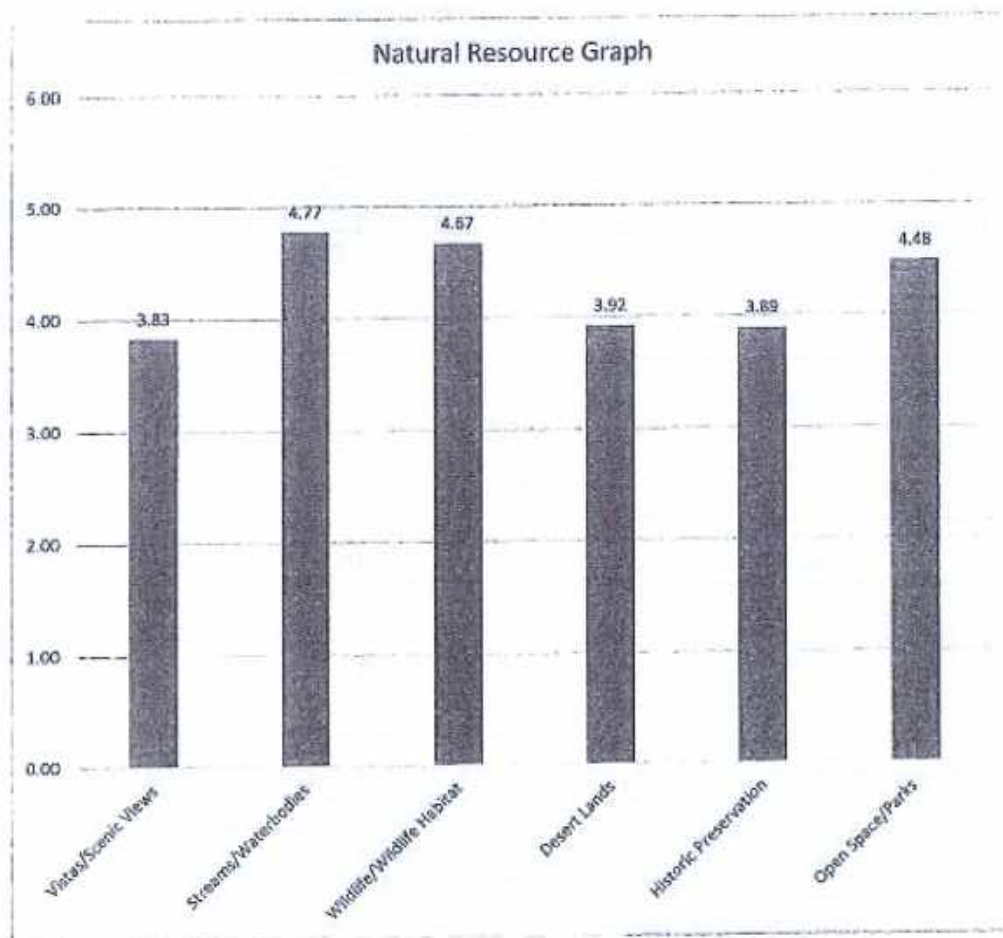
Economic Well-Being

Category	Avg
Promote Tourism	2.92
Retain Existing Buildings	4.44
Create Clusters of Small Retail Businesses	3.76
Organize Festivals	3.48
Seek Funding from State & Federal Sources	4.36
Preserve Agricultural Lands	3.73
Preserve the Resource Extraction Industry	4.07
Attract Mine & Agricultural Related Businesses	4.00
Encourage Retail Business that Support Local Craft	3.80
Maintain Landmarks through Historic Preservation	3.47
Encourage Investment & Building in Industrial Park	4.28



Natural Resources

Category	Ranking
Vistas/Scenic Views	3.83
Streams/Waterbodies	4.77
Wildlife/Wildlife Habitat	4.67
Desert Lands	3.92
Historic Preservation	3.89
Open Space/Parks	4.48



Attracting Industry																										Avg	3.733945			
3	3	1	3	1	3	3	4	3	5	5	3	4	2	4	3	5	4	2	4	3	3	4	3	4	4	3	5	5	Median	4
5	5	3	2	3	4	5	5	3	3	2	5	5	5	1	2	5	5	3	3	4	5	4	5	4	4	4	3	Mode	4	
5	4	4	2	5	5	5	5	4	3	1	5	5	4	5	4	5	3	4	2	2	3	4	4	5	4	5	1	5	4	
4										5	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3	3	1	1		

More Affordable Housing																												Avg	3.637615		
4	5	5	2	5	3	2	2	4	4	5	4	3	1	4	5	5	2	3	4	4	3	3	2	4	4	2	3	3	5	Median	4
5	3	1	1	5	3	5	5	3	5	5	4	4	5		1	5	5	3	2	2	5	2	5	3	4	4	4	2	Mode	4	
4	3	3	3	4	5	5	5	1	4	3	4	5	5	5	4	4	1	3	5	4	5	3	3	4	3	2	2	5	4		
4										5	5	5	5	5	5	5	5	4	4	4	4	3	3	3	3	3	2	2	1		

Natural Resources																									Avg	3.527273					
3	4	5	4	5	4	3	2	4	4	2	2	5	2	4	4	4	3	1	3	4	5	3	2	3	2	5	3	3	3	Median	4
2	3	1	4	4	3	4	3	3	3	3	3	5	4	1	4	4	5	2	3	4	3	2	3	5	4	5	3		Mode	4	
4	4	3	4	4	5	5	5	5	3	5	3	5	4	5	4	4	1	3	5	3	5	4	4	3	4	3	5	3	5		
5										5	5	4	4	4	4	4	4	4	4	3	3	3	3	3	3	2	2	1	1		

Population Loss

In what ways is population loss a concern to Carlin?																																
1 = Least Important to Me 6 = Most Important to Me																																
Declining Population																								Avg	4.495238							
4	4	3	3	3	4	3	5	6	5			4	5	3	6	5	2	3	5	6	3	4	5	2	4	6	6	5	6	Median	5	
	4	3	1	1	6	6	6	3	4	5	1		2	6	1	6	5	2	1	6	1	6	5	6	6	6	5			Mode	6	
6	5	6	3	5	6	6	6	6	2	4	6	4	3	6	5	6	6	3	3	6	4	4	3	5	5	6	2	6	6			
6											1	3	3	3	3	5	5	5	5	5	6	6	6	6	6	6	6	6	6			
Aging Population																								Avg	3.99048							
5	5	3	3	3	3	2	5	3	3	6		3	3	4	6	5	2	3	3	6	3	4	2	5	5	6	6	5	1	Median	4	
	1	3	6	1	6	6	5	3	6	5	6		3		1	5	3	3	3	4	3	4	5	4	3	5	5			Mode	3	
4	4	5	3	5	6	5	6	3	3	4	5	4	5	6	5	6	3	3	3	6	5	5	4	5	5	3	2	6	3			
3											1	1	1	3	3	3	3	3	3	3	3	3	5	5	5	5	5	5	6	6		
Outmigration of Youth																								Avg	4.11058							
4	4	6	3	3	3	2	4	5	6	5		5	3	5	5	5	2	4	4	4	3	5	4	4	5	6	3	4	3	Median	4	
	3	3	3	1	5	6	5	3	4	5	5		2		1	6	5	2	2	6	2	6	5	5	5	4	5			Mode	5	
5	4	5	3	4	4	3	6	3	2	4	4	5	4		6	6	6	5	3	3	3	4	3	2	6	4	2	1	5			
6											1	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	6	6			
Lack of Affordable Housing																								Avg	4.49524							
5	5	6	2	6	4	1	4	5	6	6		2	3	5	6	5	2	5	5	3	3	3	5	6	3	3	3	6	6	Median	5	
	5	3	1	6	6	6	3	6	6	6	6		6	6	1	6	3	2	5	6	5	6	5	4	5	4	2			Mode	6	
4	3	6	3	5	6		6	3	4	1	5	6	5	6	6	5	2	3	6	6	6	3	4	6	4	4	5	6	5			
4											1	1	2	3	3	3	5	5	5	5	5	5	5	6	6	6	6	6	6			
Transient Population																								Avg	3.64623							
5	3	4	2	3	2	3	3	2	3	3	6	1	3	5	1	5	2	1	6	5	6	6	6	3	2	6	3	4	3	Median	3.25	
	1	6	1	6	6	6	4	2	5	5	6	6	3		1	5	5	2	3	6	3	3	6	2	3	1	4			Mode	3	
3	3	4	3	6	5	5	1	6	4	4	3	3	3		2	6	1	4	3	1	3	2	5	5	1	2	6	2	3			
2											1	1	2	2	2	4	4	4	4	4	4	5	5	5	5	5	6	6	6	6		
Education																								Avg	5.21905							
5	6	5	5	5	5	6	3	5	4	5		4	6	6	6	5	2	5	4	6	6	3	4	5	6	6	6	3	6	Median	6	
	4	4	6	6	6	6	6	5	5	6	6	6		1	6	6	3	6	6	6	5	5	5	5	6	4				Mode	6	
6	5	5	6	5	6	5	6	6	4	6	5	6	5		6	6	6	5	3	6	6	5	5	6	5	5	3	6	6			
6											3	3	5	5	5	5	5	5	6	6	6	6	6	6	6	6	6	6	6	6		

Appendix B, Land Use Charts and Maps

The following Land Use Charts and Maps were reproduced from the Master Plan written by CTA Architects Engineers on February 17, 2013 **with their permission**

Draft #2

List of Activities

The following events are held on an annual basis by the City of Carlin.

- Carlin's 4th of July Celebration - July 4, 2021
- Buckaroo Bash - August 7, 2021
- Carlin Sho N' Shine & Art in the Park - August 20 & 21, 2021
- Carlin Ranch Hand Rodeo - August 21 & 22, 2021
- ATV Rodeo -September 11, 2021
- Spook Walk - October 23, 2021
- Christmas Village - December 11, 2021

APN: 002-193-004

Mail Tax Statement to:
City of Carlin
Po Box 787
Carlin, NV 89822-0787

TREASURER'S QUITCLAIM DEED

THIS INDENTURE, made and entered into this 5th day of June, 2019, by and between CHERYL PAUL, duly elected, qualified and acting County Treasurer and Ex-Officio Tax Receiver for the County of Elko, State of Nevada, Party of the First Part, and the CITY OF CARLIN, a political subdivision of the State of Nevada, Party of the Second Part;

WHEREAS, Bryan Gors, appeared to be the then owners of the said property and the tax thereon was duly levied to them upon the assessment roll for the year 2016; that the taxes levied against said property were unpaid and became delinquent; that a Certificate authorizing the County Treasurer, Elko County, State of Nevada, to hold said property remained unredeemed for a period of two (2) years thereafter, and that the Tax Receiver, Elko County, State of Nevada, did thereupon execute and deliver to the County Treasurer of the said County and State, a deed to said property, the same to be held in trust for the use of the County of Elko, State of Nevada, and;

WHEREAS, at a regular meeting of the Elko County Commissioners of the County of Elko, State of Nevada, on the 15th day of May, 2019, the Board of County Commissioners entered its order directing CHERYL PAUL, County Treasurer and Ex-Officio Tax Receiver and as Trustee for the County of Elko, State of Nevada, to deliver the said property to the City of Carlin upon the payment of the taxes owed, and;

WHEREAS, the City of Carlin paid the taxes owed on the said property on the 28th of May, 2019;

NOW THEREFORE; in consideration of the premises and of the sum of \$3,661.32 and by virtue of the Statutes of the State of Nevada and pursuant to an Order of the said Board of County Commissioners, I, the undersigned county Treasurer and Ex-Officio Tax Receiver, and as Trustee aforesaid, do hereby remiss, release, and forever quitclaim, with no warranties or guarantees, and with no actual knowledge about the nature and extent of legal access to the below-described parcel, unto the Party of the Second Part, and to their heirs, executors, administrators and assigns forever, all of the right title and interest of the said County of Elko, State of Nevada and more particularly described as follows:

CARLIN CITY: PARCEL 1 FILE 122095; FORMERLY LOTS 2-5, BLOCK K AND A PORTION OF (BEING THE W1/2) OF LOT 1, BLOCK K

TO HAVE AND TO HOLD, the said premises unto the Party of the Second Part, and to their heirs, executors, administrators, and assign forever.

IN WITNESS WHEREOF, I have hereunto set my hand the day and year first herein above written.

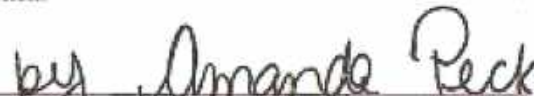
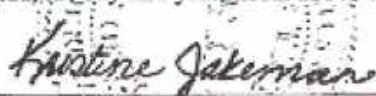


CHERYL PAUL, ELKO COUNTY TREASURER
AND EX-OFFICIO TAX RECEIVER

STATE OF NEVADA)
COUNTY OF ELKO)

On this 5th day of June, 2019, did personally appear before me, KRISTINE JAKEMAN, Clerk in and for the County of Elko, State of Nevada, CHERYL PAUL, the County Treasurer and Ex-Officio Tax Receiver, known to me to be the person and official named herein, and who executed the same freely and voluntarily and as such County Treasurer and Ex-Officio Tax Receiver and for the use and purposes herein above written.

IN WITNESS WHEREOF, I hereunto set my hand and affixed my Official Seal in the said County of Elko, State of Nevada, the day and year herein above written.



KRISTINE JAKEMAN, ELKO COUNTY CLERK

**CITY OF CARLIN**151 S. 8th Street

PO Box 787

Carlin, Nevada 89822

775-754-6354

775-754-6912 FAX

www.cityofcarlin.com

Elko County Board of Commissioners
540 Court Street Suite 101
Elko, NV 89801

March 26, 2019

Elko County Commissioners,

Would you please consider removing parcel # 002-193-004, commonly known as 923 Main Street, Carlin, NV from the county tax auction and transferring ownership to the City of Carlin?

A historic church is on this parcel, one that is a landmark for many citizens of Carlin. Unfortunately many of the older historic buildings in Carlin have been lost and the City is interested in trying to preserve this property.

Thank you,

Mayor Holbrook

Official RecordRequested by
ELKO COUNTY TREASURER
Elko County - NV**State of Nevada
Declaration of Value**

FOR RECORDERS OPTIONAL USE ONLY	
Document/Instrument #	Recorded By: STUTTLE
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

Fee: \$35.00

1. Assessor Parcel Number(s)

- a) 002-193-004 _____
 b) _____
 c) _____
 d) _____

2. Type of Property:

- a) ☐ Vacant Land b) ☐ Single Fam. Res.
 c) ☐ Condo/Twnhse d) ☐ 2-4 Plex
 e) ☐ Apt. Bldg. f) ☐ Comm'l/Ind'l
 g) ☐ Agricultural h) ☐ Mobile Home
 i) ☐ Other _____

3. Total Value/Sales Price of Property:

\$ _____

Deed in Lieu of Foreclosure Only (value of property)

\$ _____

Transfer Tax Value per NRS 375.010, Section 2:

\$ _____

Real Property Transfer Tax Due:

\$ _____

4. If Exemption Claimed:

a. Transfer Tax Exemption, per NRS 375.090, Section: 2 _____

b. Explain Reason for Exemption: Civil Quitclaim deed to government entity _____

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity Grantor

Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION

(REQUIRED)

Print Name: Elko County Treasurer
 Address: 571 Idaho Street
 City: Elko
 State: NV Zip: 89801

BUYER (GRANTEE) INFORMATION

(REQUIRED)

Print Name: City of Carlin
 Address: Po Box 787
 City: Carlin
 State: NV Zip: 89822

COMPANY REQUESTING RECORDING

(REQUIRED IF NOT THE SELLER OR BUYER)

Print Name: _____ Escrow # _____

Address: _____

City: _____ State: _____ Zip: _____