

East Fork Fire Protection District

Debt Management Policy

Fiscal Year 2020-2021



Prepared June 2020

EXECUTIVE SUMMARY

This Debt Management Policy was created to fulfill the requirements of NRS 350.13. It must be sent to the county Debt Management Commission and the Department of Taxation by August 1. The East Fork Fire Protection District (the “District”) is generally limited in the bonds it can issue by its statutory debt and the amount of revenue available to pay debt service on bonds. This policy discusses the outstanding and proposed debt of the District, its ability to afford such debt and other items relating to the issuance of bonds by the District.

As of June 30, 2020, the District has \$1,936,200 of general obligation medium-term debt outstanding. The District authorized \$2,000,000 in medium-term general obligation debt to finance emergency service equipment in fiscal year 2018-2019. In fiscal year 2019-2020 the District, paid off the 2018 MTO of \$ 966,000 and issued new debt of \$1,966,000 at a rate of 1.86% for 8 years and made the last payment on the 2010 MTO Bond. The District has approximately \$109,158,521 of debt limit available. Other factors also limit the amount of debt the District can issue. These factors include, but are not limited to; available revenues, bond market conditions, and the type of projects to be funded.

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Affordability of Existing, Authorized and Proposed General Obligation Debt

NRS 350.013 1.(c)(1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;

NRS 350.013 1.(c)(6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;

General Obligation Bond Indebtedness

General obligation bonds of the District are issued pursuant to NRS Chapter 350 and Chapter 474. The District’s general obligation bonds constitute direct and general obligations of the District and the full faith and credit of the District is pledged to the payment of principal and interest, subject to Nevada constitutional and statutory limitations on the aggregate amount of property taxes.

The general obligation bonds are payable by the District from any source legally available therefore at the times such payments are due including the General Fund of the District. In the event, however, that such legally available sources of funds (including net pledged revenues) are insufficient, the District is obligated to levy a general (property) tax on all taxable property within the District for payment of the general obligation bonds, subject to the limitations provided in the constitution and statutes of the State of Nevada (the “State”).

In any year in which the total property taxes levied within the District by all applicable taxing units (e.g., the State, the County, the District, the school district, any city or any special district) exceed such property tax limitations, the reduction to be made by those units must be in property taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness.

Nevada statutes provide that no act concerning the District’s bonds or their security may be repealed, amended or modified in such a manner as to impair adversely the bonds or their security until all of the bonds have been discharged in full or provision for their payment and reception has been fully made.

General Obligation Bonds

The District currently has no outstanding general obligation debt paid by the levy of a specific property tax.

Outstanding, Authorized and Proposed General Obligation Debt

As of June 30, 2020, the District has no general obligation bonds outstanding which are paid from property tax. The District has \$1,936,200 of medium-term financing outstanding. The District reserves the privilege of issuing bonds or other securities at any time legal requirements are satisfied.

The following table lists the outstanding debt of the District.

Outstanding Debt
June 30, 2020

	Date Issued	Original Amount	Amount Outstanding
<u>GENERAL OBLIGATION MEDIUM-TERM OBLIGATIONS</u>			
Medium-Term Bonds	11/05/19	\$1,966,000	\$1,909,000
Medium Term Financing	02/12/20	\$ 27,200	\$ 27,200
TOTAL GENERAL OBLIGATION DEBT			\$1,936,200

SOURCE: The District’s 2021 Final Budget

Medium-Term General Obligation Indebtedness

The District currently has \$1,936,200 of medium-term general obligation debt outstanding debt secured by all legally available resources.

Medium-Term General Obligation Debt
Annual Debt Service Requirements

Fiscal Year	Bonds and Installment Agreement		
Ended June 30	Principal	Interest	Total
2021	\$278,470	\$34,799.80	\$313,269.80
2022	\$285,730	\$29,573.60	\$315,303.60
2023	\$277,000	\$24,235.80	\$301,235.80
2024	\$284,000	\$19,055.70	\$303,055.70
2025	\$290,000	\$13,745.40	\$303,745.40
2026	\$295,000	\$8,323.50	\$303,323.50
2027	\$226,000	\$2,808.60	\$228,808.60
TOTAL	\$1,936,200	\$132,542.40	\$2,068,742.40

SOURCE: The District; compiled by Joseph Langkilde, CPA,
District Accountant

Proposed Medium-Term General Obligation Indebtedness

The District received authorization to issue \$2,000,000 of medium-term bonds in fiscal year 2018-2019. \$966,000 of medium-term debt was paid off and \$1,966,000 of medium-term debt was issued during the 2020 fiscal year. \$27,200 of debt was incurred due to an installment agreement entered into with Stryker. All debt will be paid from the general fund revenues along with the current outstanding medium-term obligation. The table below shows the general fund resources and debt service:

General Fund Revenues, Expenditures, and Changes in Fund Balance
East-Fork Fire Protection District, Nevada

Fiscal Year Ended June 30	2017 Audited	2018 Audited	2019 Estimated	2020 Budgeted
Revenues				
Taxes	\$7,596,999	\$8,453,625	\$8,984,773	\$9,466,128
Intergovernmental	3,673,611	3,498,883	3,511,051	3,502,653
Charges for Services	4,100,830	3,149,208	3,412,326	3,523,716
Miscellaneous	<u>114,259</u>	<u>149,897</u>	<u>88,117</u>	<u>64,200</u>
Total Revenues	\$15,485,699	\$15,251,613	\$15,996,267	\$16,556,697
Expenditures				
Salaries & Wages	\$7,975,831	\$8,188,249	\$8,797,390	\$8,764,500
Employee Benefits	3,788,879	4,367,370	5,121,142	5,386,024
Services & Supplies	2,197,840	2,592,181	2,887,383	2,443,730
Capital Outlay	109,083	1,596,570	1,010,907	260,985
Contingency	<u>0</u>	<u>281,861</u>	<u>330,556</u>	<u>248,704</u>
Total Expenditures	\$14,071,633	\$7,026,231	\$18,147,378	\$17,103,943
Excess/(Def.) of Revenues over Expend.	\$1,414,066	(\$1,774,618)	(\$2,151,111)	(\$547,246)
Other Financing Sources/(Uses)	(70,304)	1,030,500	1,118,195	40,000
Net Change in Fund Balance	\$1,343,762	(\$744,118)	(\$1,032,916)	(\$507,246)
BEGINNING FUND BALANCE	3,277,753	4,621,515	3,877,397	2,844,481
ENDING FUND BALANCE	\$4,621,515	\$3,877,397	\$2,844,481	\$2,337,235

SOURCE: The District; compiled by Joseph A. Langkilde, CPA, District Accountant

General Obligation Debt Limit

NRS 350.013 1.(c)(2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit;

State statutes limit the amount of indebtedness which may be incurred by the District to no more than five percent of the District’s total reported assessed valuation. Based on the District’s assessed valuation for fiscal year 2020 the District’s available debt limit is approximately \$109,158,521.

General Obligation Debt Limit
Based on Fiscal Year 2020 Assessed Value

EFFPD Total Assessed Value as of 03-15-20	\$2,261,894,423
General Obligation Debt Limit (5% of Total Assessed Value)	113,094,721
Outstanding General Obligation Debt	1,936,200
Available General Obligation Debt Limit After Currently Outstanding GO Debt	111,158,521
Proposed and Authorized General Obligation Debt	2,000,000
Proposed but Unauthorized General Obligation Debt	<u>0</u>
Available General Obligation Debt Limit After Outstanding and Proposed Debt	<u>\$109,158,521</u>

Other factors also limit the amount of debt the District can issue. These factors include, but are not limited to; available revenues, bond market conditions, and the type of projects to be funded.

General Obligation Debt Comparisons

NRS 350.013 1.(c)(3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this state;

NRS 350.013 1.(c)(4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality;

The District currently does not have any outstanding bonds being paid directly from property tax.

Method of Sale

NRS 350.013 1.(c)(5) Policy regarding the manner in which the municipality expects to sell its debt;

Bonds can generally be sold at a competitive or negotiated sale or be privately placed.

Competitive Sale - Offering documents are sent to any firm interested in purchasing the bonds. A day and time are chosen for the sale and bonds are awarded to the firm offering the lowest true interest cost on the bonds (the "TIC"). The TIC is the discount rate which results in a present value of the future debt service payments equal to amount bid for the bonds.

Negotiated Sale - One firm, or group of firms, is chosen in advance to offer the bonds for sale. At the time of sale, interest rates and other terms of the bonds are negotiated with the Underwriter.

Private Placement - A purchaser, usually an individual or bank, is identified and the bonds are placed directly. Interest rates and other terms of the bonds are negotiated with the purchaser.

NRS 350 generally requires bonds issued by the District to be sold at competitive sale. For most District general obligation bonds a competitive sale will usually result in the lowest TIC on the bonds. There are certain circumstances under which the District would consider a negotiated sale or private placements. Such circumstances include, but are not limited to:

- 1) Bonds issued with a variable rate of interest
- 2) Bonds rated below A- or not rated
- 3) Very small or very large bond issues
- 4) Unstable or highly volatile markets
- 5) Bonds with unusual security or structure

The District will follow the requirements of NRS 350.155 in choosing a method of sale for its bonds. If the District determines that a negotiated sale is warranted for a general obligation bond or a bond secured by an excise tax, it will distribute a request for proposal to underwriting firms. The selection of an underwriter(s) will be based on a determination of the firm that demonstrates its ability to obtain the overall best interest rate for the District. Consideration in making this determination will be given to the firm's experience with similar financings, proposed compensation structure and marketing plan.

Operational Costs of Future Capital Projects

NRS 350.013 1.(c)(7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.

The District has prepared a Capital Improvement Plan, which is attached as Appendix A. As noted in Appendix A, some projects will have an impact on the District's general operating funds. Operational costs are funded with revenues of the District and will not affect the property tax rate.

Capital Improvement Plan

NRS 350.013 1.(d) *Either:*

(1) Its plan for capital improvement for the ensuing 5 fiscal years, which must include any contemplated issuance of general obligation debt during this period and the sources of money projected to be available to pay the debt; or

(2) A statement indicating that no changes are contemplated in its plan for capital improvement for the ensuing 5 fiscal years.

See Appendix B.

Chief Financial Officer of the District

NRS 350.013 1.(e) *A statement containing the name, title, mailing address, telephone number, fax number and email address of the chief financial officer of the district.*

The chief financial officer of the District is:

Tod F. Carlini
District Fire Chief, CFO
East Fork Fire Protection District
1694 County Road
Minden, Nevada 89423

Phone 775-782-9040
Fax 775-782-9043
Email TCarlini@eastforkfire.org

APPENDIX A

DEBT SERVICE SCHEDULES

**Debt Service Summary
2019 Medium Term
Bonds**

Date	Principal	Coupon	Interest	Total Payment	Annual Payment
11/5/2019					
4/1/2020	57,000.00	1.860%	14,830.19	71,830.19	71,830.19
10/1/2020	132,000.00	1.860%	17,753.70	149,753.70	
4/1/2021	133,000.00	1.860%	16,526.10	149,526.10	299,279.80
10/1/2021	136,000.00	1.860%	15,289.20	151,289.20	
4/1/2022	136,000.00	1.860%	14,024.40	150,024.40	301,313.60
10/1/2022	138,000.00	1.860%	12,759.60	150,759.60	
4/1/2023	139,000.00	1.860%	11,476.20	150,476.20	301,235.80
10/1/2023	141,000.00	1.860%	10,183.50	151,183.50	
4/1/2024	143,000.00	1.860%	8,872.20	151,872.20	303,055.70
10/1/2024	144,000.00	1.860%	7,542.30	151,542.30	
4/1/2025	146,000.00	1.860%	6,203.10	151,203.10	303,745.40
10/1/2025	147,000.00	1.860%	4,845.30	151,845.30	
4/1/2026	148,000.00	1.860%	3,478.20	151,478.20	303,323.50
10/1/2026	150,000.00	1.860%	2,101.80	152,101.80	
4/1/2027	76,000.00	1.860%	706.80	76,706.80	228,808.60
	\$ 1,966,000.00		\$146,592.59	\$2,112,592.59	\$2,112,592.59

**Debt Service Summary
2019 Medium Term
Obligation**

Fiscal Year	Installment Agreement		
Ended June 30	Principal	Interest	Total
2021	\$13,470	\$520.00	\$13,990.00
2022	\$13,730	\$260.00	\$13,990.00
TOTAL	\$27,200	\$780.00	\$27,980.00

SOURCE: The District; compiled by Joseph Langkilde, CPA,
District Accountant

APPENDIX B

**FIVE-YEAR
CAPITAL IMPROVEMENT PLAN**



Minimum level of expenditure for items classified as capital assets	\$5,000	Entity: EAST FORK FIRE PROTECTION DISTRICT
Minimum level of expenditure for items classified as capital projects	\$100,000	DATE: 07-16-20

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:	General					
Capital Improvement:	Type I Ambulance Chassis / New	145,000	225,000	125,000	-	130,000
Funding Source:	Property Tax - Gen. Revenues					
Completion Date:	6/30/2021,2022,2023, 2025					
Fund Total		145,000	225,000	125,000	0	130,000

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:	General					
Capital Improvement:	Equipment - 1 set of Heavy Hydraulic Tools	15,000		50,000		
Funding Source:	Property Tax - Gen. Revenues					
Completion Date:	6/30/2021, 06/30/2023					
Fund Total		15,000	-	50,000	-	-

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:	General					
Capital Improvement:	External Cardiac Compression Device	10,000			-	
Funding Source:	Property Tax - Gen. Revenues					
Completion Date:	6/30/2021					
Fund Total		10,000	0	0	0	0

List of Funding Sources:

Property Tax - Gen. Revenues	Total for forms above	170,000	225,000	175,000	-	130,000
Charges for Services	Total for all forms					
Debt		260,985	225,000	225,000	60,000	130,000
Grants						

Ties to Budget

Other (Please Describe)

Capital Outlay and Projects



Minimum level of expenditure for items classified as capital assets	\$5,000	Entity: EAST FORK FIRE PROTECTION DISTRICT
Minimum level of expenditure for items classified as capital projects	\$100,000	DATE: 07-16-20

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:	General					
Capital Improvement:	Equipment	90,985			-	
Funding Source:	Property Tax - Gen. Revenues					
Completion Date:	6/30/2021					
Fund Total		90,985	0	0	0	0

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:	General					
Capital Improvement:	Light Vehcile for Chief Officer				60,000	
Funding Source:	Property Tax - Gen. Revenues					
Completion Date:	6/30/2024					
Fund Total		-	-	-	60,000	-

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:	General					
Capital Improvement:	Type III Brush Truck - Refurbishment			50,000		
Funding Source:	Property Tax - Gen. Revenues					
Completion Date:	6/30/2023					
Fund Total		0	0	50,000	0	0

List of Funding Sources:

	Total for forms above					
Property Tax - Gen. Revenues	90,985	-	50,000	60,000	-	
Charges for Services						
Debt						
Grants						
Other (Please Describe)						



Minimum level of expenditure for items classified as capital assets	\$5,000	Entity: EAST FORK FIRE PROTECTION DISTRICT
Minimum level of expenditure for items classified as capital projects	\$100,000	DATE: 07-16-20

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:	General					
Capital Improvement:	Light Vehcile for Training Captain TC-10					72,000
Funding Source:	Property Tax - Gen. Revenues					
Completion Date:	6/30/2025					
Fund Total		0	0	0	0	72,000

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:						
Capital Improvement:						
Funding Source:						
Completion Date:						
Fund Total		-	-	-	-	-

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Fund:						
Capital Improvement:					-	
Funding Source:						
Completion Date:						
Fund Total		0	0	0	0	0

List of Funding Sources:

Property Tax - Gen. Revenues						72,000
Charges for Services						
Debt						
Grants						
Other (Please Describe)						

Total for forms above

INDEBTEDNESS REPORT
As of June 30, 2020
Postmark Deadline 8/01/2020



Entity: East Fork Fire Protection District

Date: 07-16-2020

DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)

1. Has your local government issued any new General Obligation Bond issues since July 1, 2019? Yes [checked] No []

If so, amount: \$1,966,000.00 Date: 11/5/2019

2. Has your local government approved any new Medium-Term Obligation issues since July 1, 2019? Yes [] No [checked]

If so, amount: Date:

3. Has your local government updated its debt management policy? (Per NRS 350.013) If Yes, submit updated policy with Indebtedness Report or prepare a statement discussing the following areas: Yes [checked] No []

- A. Discuss the ability of your entity to afford existing and future general obligation debt.
B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.
C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.
D. Discuss general obligation debt of your entity as a percentage of assessed valuation of all taxable property within the boundaries of your entity.
E. Present a policy statement regarding the manner in which your entity expects to sell its debt.
F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.
G. Discuss the operating costs and revenue sources with each project.

If No, please provide a brief explanation.

4. Has your local government updated its five-year capital improvement plan? (Required pursuant to NRS 350.013, 354.5945 & 354.5947) Yes [checked] No []

Submitted By: Joseph A Langkilde, CPA (signature)
775-782-9991 (Phone number)



SCHEDULE OF INDEBTEDNESS REPORT

For June 30, 2020

Postmark Deadline 8/1/2020

Entity: **East Fork Fire Protection District**

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT

GENERAL OBLIGATION BONDS

- 1. General obligation _____
- 2. General obligation/revenue _____
- 3. General obligation special assessment _____

Total general obligation bonded debt _____

MEDIUM-TERM OBLIGATIONS

- 1. General Obligation bonds 1,909,000
- 2. Negotiable notes or bonds 27,200
- 3. Capital lease purchases _____

Total medium-term obligation debt **1,936,200**

REVENUE BONDS

OTHER DEBT

- 1. Capital lease purchases-MTO not required or prior to law change _____
- 2. Mortgages _____
- 3. Warrants _____
- 4. Special Assessments _____
- 5. Other (specify) _____
- 6. Other (specify) _____

Total other debt _____

TOTAL INDEBTEDNESS

1,936,200

Authorized but unissued general obligation bonds _____

Note: Please explain and provide documentation for any differences between the amounts reported on this **schedule** and those reported on **Schedule C-1** of your **Final Fiscal Year 2020-2021 budget**.



Entity: East Fork Fire Protection District

For the next five years, list the total dollar requirement for principal and interest broken down for each type of indebtedness the entity currently has outstanding.

2020-2021 2021-2022 2022-2023 2023-2024 2024-2025

General Obligation Bonds

G/O Bonds _____

G/O Revenue _____

G/O Special Assessment _____

Medium-Term Obligation

G/O Bonds \$ 299,280 \$ 301,314 \$ 301,236 \$ 303,056 \$ 303,745

Notes/Bonds \$ 13,990 \$ 13,990

Leases/
Purchases _____

Revenue Bonds

Other Debt

Other Lease Purchases _____

Mortgages _____

Warrants _____

Special Assessments _____

Other Debt _____

TOTAL

=====

**SCHEDULE OF DEBT REPAYMENT**

As of June 30, 2020

Postmark Deadline 8/1/2020

The repayment schedules should start with the payment of principal and interest due **after June 30, 2020** and continue until any particular issue is retired.

East Fork Fire Protection District
Medium Term Bonds, Series 2019
Debt Service Schedule
Interest Rate 1.86%

Date Due	Total	Interest	Principal	Principal Balance	Annual Debt Service
				1,966,000.00	
4/1/2020	71,830.19	14,830.19	57,000.00	1,909,000.00	71,830.19
10/1/2020	149,753.70	17,753.70	132,000.00	1,777,000.00	
4/1/2021	149,526.10	16,526.10	133,000.00	1,644,000.00	299,279.80
10/1/2021	151,289.20	15,289.20	136,000.00	1,508,000.00	
4/1/2022	150,024.40	14,024.40	136,000.00	1,372,000.00	301,313.60
10/1/2022	150,759.60	12,759.60	138,000.00	1,234,000.00	
4/1/2023	150,476.20	11,476.20	139,000.00	1,095,000.00	301,235.80
10/1/2023	151,183.50	10,183.50	141,000.00	954,000.00	
4/1/2024	151,872.20	8,872.20	143,000.00	811,000.00	303,055.70
10/1/2024	151,542.30	7,542.30	144,000.00	667,000.00	
4/1/2025	152,203.10	6,203.10	146,000.00	521,000.00	303,745.40
10/1/2025	151,845.30	4,845.30	147,000.00	374,000.00	
4/1/2026	151,478.20	3,478.20	148,000.00	226,000.00	303,323.50
10/1/2026	152,101.80	2,101.80	150,000.00	76,000.00	
4/1/2027	76,706.80	706.80	76,000.00	-	228,808.60
	<u>2,112,592.59</u>	<u>146,592.59</u>	<u>1,966,000.00</u>	<u>-</u>	<u>2,112,592.59</u>

East Fork Fire Protection District
Medium Term Installment Agreement
Debt Service Schedule
Interest Rate 1.860%

Date Due	Total	Interest	Principal	Principal Balance	Annual Debt Service
				27,200.00	
10/1/2019	13,990.00	520.00	13,470.00	13,730.00	13,990.00
4/1/2020	13,990.00	260.00	13,730.00	-	13,990.00
	<u>27,980.00</u>	<u>780.00</u>	<u>27,200.00</u>	<u>13,730.00</u>	<u>27,980.00</u>

Form 4410LGF

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2020
Postmark Deadline 8/1/2020





Entity: East Fork Fire Protection District

CONTEMPLATED GENERAL OBLIGATION DEBT

(1) PURPOSE	(2) TYPE	(3) AMOUNT	(4) TERM	(5) FINAL PAYMENT DATE	(6) INTEREST RATE
None					

SPECIAL ELECTIVE TAX

PURPOSE	TYPE	RATE	ELECTION DATE	EXPIRATION DATE	IMPLEMENTATION DATE
None					

Chief Financial Officer or Financial Representative for the governing body

Tod F. Carlini
District Fire Chief, CFO
1694 County Road
Minden, NV 89423
Phone: 775-782-9040
Fax: 775-782-9043
Tcarlini@eastforkfire.org