

# **EAST FORK FIRE PROTECTION DISTRICT**



**District Board Meeting  
Agenda and Supporting Information For  
The Meeting of November 21, 2023**

# EAST FORK FIRE PROTECTION DISTRICT

1694 County Road  
Minden, Nevada 89423

## Meeting Agenda

John Bellona, Secretary, District 1  
Barbara Griffin, Director, District 2  
Bernard Curtis, Director, District 3  
Jacques Etchegoyhen, President, District 4  
Mike Sommers, Director, District 5

Tod F. Carlini, District Fire Chief

Holly Megee, Board Clerk

Tuesday, November 21, 2023

1:00 PM Board Meeting

To attend virtually-Contact Holly Megee  
In person-1694 County Road, Minden

### MISSION STATEMENT

*“Serving the Fire and Life Safety Needs of Our Community”*

East Fork Fire Protection District will be conducting its meeting in person and electronically. The public is welcome to attend the meeting virtually or in person at the East Fork Fire Protection District Office located at 1694 County Road, Minden, NV. If you would like to view the East Fork Fire Protection District Board meeting, please contact Holly Megee prior to the day of the meeting at 775-782-9040 or [hmegee@eastforkfire.org](mailto:hmegee@eastforkfire.org) for details on how to log into the meeting.

Public comment will be accepted prior to the East Fork Fire Protection District Board meeting through either the email address provided below or by setting up a phone appointment with the East Fork Fire Protection District Office up until the day before the East Fork Fire Protection District Board meeting.

- Blank public comment forms will be available at the East Fork Fire Protection District Office (1694 County Road, Minden, Nevada) and completed forms may also be left at the same location.
- Written public comments may also be emailed to [hmegee@eastforkfire.org](mailto:hmegee@eastforkfire.org). All public comments must be received prior to the date of the meeting if the comments are to be included in the supplemental materials.
- All written public comments received prior to 4:00 PM the day before the Board meeting will be compiled and will be added as supplemental material for the East Fork Fire Protection District Board and the public to review prior to the meeting.
- Any written public comment received the day of the East Fork Fire Protection District Board meeting will be compiled and added as supplemental materials to the East Fork Fire District’s website and distributed to the East Fork Fire Protection District Board within 24 hours after the meeting.

Members of the public may call Holly Megee at 775-782-9040 to obtain help making public comment using the public comment methods.

Copies of the finalized agenda are posted at the following locations prior to meeting day: East Fork Protection District Administrative Office, Gardnerville Post Office, Minden Post Office, Minden Library, and Douglas County Administration Building. Members of the public may request an electronic copy of the

agenda or supporting materials by contacting Holly Megee at [hmegee@eastforkfire.org](mailto:hmegee@eastforkfire.org). An electronic copy of the agenda and supporting materials are available at the following website:

- East Fork Fire website: <https://eastforkfire.org/>

Agenda items may be taken out of order, may be combined for consideration, or may be removed from the agenda at any time. All items designated “for possible action” shall include discussion and possible action to approve, modify, deny, take “no action,” or continue the item.

It is the intent of the East Fork Fire Protection District Board to protect the dignity of citizens who wish to comment before the Board. It is also the desire of the East Fork Fire Protection District Board to provide the citizens with an environment that upholds the highest professional standards. Citizens should have the ability to freely comment on items and/or projects that are brought before the East Fork Fire Protection District Board for action without interference.

Notice to Persons with Disabilities: Members of the public who are disabled and require special assistance or accommodations are requested to notify Holly Megee in writing at 1694 County Road, Minden, Nevada 89423 or by calling 775-782-9040 at least 20 hours in advance.

**EAST FORK FIRE PROTECTION DISTRICT**  
**1694 COUNTY ROAD**  
**MINDEN, NEVADA**  
**FINAL AGENDA**  
**November 21, 2023**

**BOARD MEETING**

**1:00 PM**

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE – Jacques Etchegoyhen**

**PUBLIC COMMENT (No Action)**

At this time, public comment will be taken on those matters that are within the jurisdiction and control of the East Fork Fire Protection District Board of Directors but are not on the agenda for this meeting or those agenda items where public comment will not be taken as a public hearing is not legally required as where an item is for presentation only.

Public Comment may be limited to three minutes per speaker, which will be decided by the Board President or other presiding officer in his/her absence. If you are going to comment on a specific agenda item that the East Fork Fire Protection District Board of Directors will take action on, please make your comments when the item is considered and is opened for public comment.

For members of the public not able to be present when an item on the agenda is heard, Speaker/Comment Cards are available in the Lobby at the entrance to the

meeting room. These cards should be completed and given to the District Fire Chief or designee.

### **ADMINISTRATIVE AGENDA**

The Administrative Calendar will be handled as follows:

- (1.) The President will read the agenda title into the public record.
- (2.) Staff will introduce the item and provide a report, if any.
- (3.) The applicant, if any, will have an opportunity to address the Board.
- (4.) The Board will then discuss the item.
- (5.) Once the Board has concluded their discussion, public comment will be allowed and is limited to three minutes per speaker.
- (6.) Once public comment is completed, the Board will then ask any follow-up questions and take action.

On agenda items that are listed as a “presentation” with no action listed, public comment is not legally required and must be made at the beginning of the meeting.

### **APPROVAL OF AGENDA**

- 1. For Possible Action.** Approval of proposed agenda. The East Fork Fire Protection District Board of Directors reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda. (Jacques Etchegoyhen, President) 5 minutes.

### **APPROVAL OF PREVIOUS MINUTES**

- 2. For Possible Action.** Discussion and possible action to approve the draft meeting minutes of the October 17, 2023, meeting of the East Fork Fire Protection District Board of Directors. (Jacques Etchegoyhen, President) 5 minutes.

### **CONSENT CALENDAR**

#### **3. CONSENT CALENDAR**

Items appearing on the Consent Calendar are items that can be adopted with one motion unless separate consideration is requested by a District Director or a member of the public. Members of the public who wish to have a consent item placed on the Administrative Agenda shall make that request during the public comment section at the beginning of the meeting and specifically state why they are making the request. When items are pulled for discussion, they will automatically be placed at the beginning of the Administrative Agenda or may be continued until another meeting.

#### **Motion to approve the Consent Calendar Items A-F**

## **FINANCE**

- A. For Possible Action.** Discussion and possible action to accept the report on general ledger cash balances as of October 31, 2023. (Kathy Lewis, CPA, CFO/Director of Finance)
- B. For Possible Action.** Discussion and possible action to approve the receipt and filing of the list of accounts payable checks issued and cash disbursements/automatic withdrawals in October 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
- C. For Possible Action.** Discussion and possible action to approve payroll expenses paid in October 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
- D. For Possible Action.** Discussion and possible action to approve the Procurement Card Transactions paid in October 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
- E. For Possible Action.** Discussion and possible action to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of September 2023 in the amount of \$48,245.54. (Kathy Lewis, CPA, CFO/Director of Finance)
- F. For Possible Action.** Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of August 2023. (Kathy Lewis, CPA, CFO/Director of Finance)

## **CONSENT CALENDAR ITEMS PULLED FOR FURTHER DISCUSSION IF ANY**

- 4. For Possible Action.** Discussion and possible action to approve a health insurance contract with Cigna Health Insurance, Principal Insurance for dental and vision, and Standard Life for life insurance for the East Fork Fire Protection District employees for CY 2024 at an annual cost of approximately \$1,734,678. (Lisa Owen, Director of Administrative Services) 15 minutes.
- 5. For Possible Action.** Discussion and possible action on Resolution 2023R-009 designated as the "2023 Medium-Term Bond Resolution"; providing for the issuance by East Fork Fire Protection District of its General Obligation (Limited Tax) Medium-Term Bond, Series 2023, in the maximum aggregate principal amount of \$3,000,000, for the purpose of financing the cost of fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property; providing the form, terms and conditions of the bond and the security therefor; and authorizing the District's Fire Chief or the District's Director of Finance/CFO to accept a binding bid for the bond. (Tod F. Carlini, District Fire Chief) 15 minutes.
- 6. For Possible Action.** Discussion and possible approval of a 3-year agreement between the East Fork Fire Protection District and NV Energy for fuels management and wildland fire suppression related to NV Energy assets and infrastructure. (Tod F. Carlini, District Fire Chief) 20 minutes.

- 7. For Possible Action.** Discussion and possible action to approve a contract between the State of Nevada acting by and through its Department of Public Safety-State Fire Marshal Division and the East Fork Fire Protection District which will allow the District to provide certain state mandated and supported services within the District's jurisdiction, including fire and life safety plan reviews, occupancy inspections, fire investigations, fire prevention education, and other related items. (Amy Ray, Deputy Fire Chief/Fire Marshal) 15 minutes.
- 8. For Possible Action.** Discussion and possible action to approve the Fiscal Year Audit ending June 30, 2023, as prepared by the accounting firm of Sciarani and Company. (Tod F. Carlini, District Fire Chief & Kathy Lewis, CPA, CFO/Director of Finance) 30 minutes.
- 9. For Presentation Only.** Reports/updates from East Fork Professional Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegoyhen, President) 5 minutes.
- 10. For Presentation Only.** Reports/updates from East Fork Volunteer Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegoyhen, President) 5 minutes.
- 11. For Presentation Only.** Reports/updates from District Board Members and Administration concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegoyhen, President) 10 minutes.

**CLOSING PUBLIC COMMENT** (No Action)

At this time, public comment will be taken on those items that are within the jurisdiction and control of the East Fork Fire Protection District Board of Directors or those agenda items where public comment has not already been taken. (Jacques Etchegoyhen, President)

- 12. For Possible Action.** Discussion and possible action to adjourn the East Fork Fire Protection District Board Meeting. (Jacques Etchegoyhen, President) 5 minutes.

**ADJOURNMENT**

*THE TIMING FOR AGENDA ITEMS IS APPROXIMATE UNLESS OTHERWISE INDICATED AS A TIME SPECIFIC ITEM. ITEMS MAY BE CONSIDERED AHEAD OF OR AFTER THE SCHEDULE INDICATED BY THIS AGENDA.*

**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Approval of proposed agenda. The East Fork Fire Protection District Board of Directors reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda. (Jacques Etchegoyhen, President) 5 minutes.
2. **Recommended Motion:** Motion to approve the meeting agenda for November 21, 2023.
3. **Funds Available:** NA                               **Amount:** NA  
                   **Fund Name:** NA                               **Account Number:** NA
4. **Prepared by:** Tod F. Carlini, District Fire Chief
5. **Meeting Date:** November 21, 2023           **Time Required:** 5 minutes
6. **Agenda:** Initial Meeting Business
7. **Background Information:** The Board of Directors is required to approve the meeting agenda prior to the commencement of business. The East Fork Fire Protection District Board of Directors reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda.
8. **Reviewed by:**  
       \_\_\_\_\_ District Fire Chief                               \_\_\_\_\_ Board President  
       \_\_\_\_\_ Legal Counsel   \_\_\_\_\_ Other
9. **Board Action:**  
       \_\_\_\_\_ Approved   \_\_\_\_\_ Approved with Modifications  
       \_\_\_\_\_ Denied   \_\_\_\_\_ Deferred  
       \_\_\_\_\_ Other

**Agenda Item # 1**

## East Fork Fire Protection District

### AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve the draft meeting minutes of the October 17, 2023, meeting of the East Fork Fire Protection District Board of Directors. (Jacques Etchegoyhen, President) 5 minutes.
  
2. **Recommended Motion:** Motion to approve the minutes of the October 17, 2023, meeting.
  
3. **Funds Available:** NA **Amount:** NA  
  
**Fund Name:** NA **Account Number:** NA
  
4. **Prepared by:** Tod F. Carlini, District Fire Chief
  
5. **Meeting Date:** November 21, 2023 **Time Required:** 5 minutes
  
6. **Agenda:** Initial Meeting Business
  
7. **Background Information:** The Board of Directors is required to approve the minutes of the previous meeting. The previous meeting was held on October 17, 2023. Attached are the draft minutes.
  
8. **Reviewed by:**  
\_\_\_\_\_ District Fire Chief \_\_\_\_\_ Board President  
\_\_\_\_\_ Legal Counsel \_\_\_\_\_ Other
  
9. **Board Action:**  
\_\_\_\_\_ Approved \_\_\_\_\_ Approved with Modifications  
\_\_\_\_\_ Denied \_\_\_\_\_ Deferred  
\_\_\_\_\_ Other

**Agenda Item # 2**



## **DRAFT**

The Board Meeting of the East Fork Fire Protection District Board was held on Tuesday, October 17, 2023, in-person and virtually, beginning at 1:00 PM.

### **East Fork Fire Protection District Board Present:**

John Bellona, Secretary, District 1  
Barbara Griffin, Director, District 2, Attended Virtual  
Bernard Curtis, Director, District 3,  
Jacques Etchegoyhen, President, District 4  
Mike Sommers, Director, District 5

### **Staff present:**

Tod F. Carlini, District Fire Chief  
Larry Goss, Deputy Chief of/Training and Safety, Absent  
Amy Ray, Deputy Chief/Fire Marshal  
Scott Gorgon, Deputy Chief/Operations  
Mark Forsberg, District Legal Counsel  
Lisa Owen, Director of Administrative Services  
Kathy Lewis, CPA, CFO/Director of Finance  
Tom Hein, Executive Program Manager  
Holly Megee, Clerk to the Board

### **Additional attendees that addressed the Board:**

Elaine Pace, East Fork Fire Volunteer Liaison  
Adam Wennhold, East Fork Fire Engineer  
Sky Dwinell, East Fork Fire Captain  
Kevin May, President for East Fork Fire Professional Firefighters

### **CALL TO ORDER**

President Jacques Etchegoyhen

### **INITIAL MEETING BUSINESS**

#### **PLEDGE OF ALLEGIANCE**

Director Bernard Curtis led the Pledge of Allegiance

#### **PUBLIC COMMENT (No Action)**

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**Public Comment may be limited to three minutes per speaker, which will be decided by the Board President or other presiding officer in his/her absence. If you are going to comment on a specific agenda item that the East Fork Fire Protection District Board of Directors will act on, please make your comments when the item is considered and is opened for public comment.**

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
MEETING OF OCTOBER 17, 2023**

**For members of the public not able to be present when an item on the agenda is heard, Speaker/Comment Cards are available in the Lobby at the entrance to the meeting room. These cards should be completed and given to the District Fire Chief or designee.**

President Jacques Etchegoyhen opened public comment.

Niel Nelson, a Genoa resident, thanked East Fork Fire for the amazing service they provided to his dad. He then voiced his concerns about the plans for a cell tower being installed in Genoa because of health concerns and alleged issues with cell towers. He explained there are a few Genoa residents who have offered their land for the cell tower, instead of placing it in the middle of town. He is not opposed to it being installed somewhere else.

Martin Manning, a Genoa resident, and East Fork Fire volunteer expressed his concerns about plans for a cell tower to be installed in Genoa, because of decrease in property values, overall appearance of a cell tower and the health risks associated with them. He understands the ongoing service issues with radios and cell service but does not feel the cell tower should be installed at the proposed location.

Chad Smittkamp, a Genoa resident, suggested the Board review NRS 269. He addressed key points in NRS 269 and specifically NRS 269.127. He stated 900 letters were sent out to Genoa residents and they have started the process to obtain an attorney. He asked this be taken off the agenda and not moved forward to the Douglas County Commissioners.

Michelle Mayne, a Genoa resident, read a letter voicing her concerns about the plans for a cell tower being installed in Genoa and cited health concerns.

Board Clerk Holly Megee informed the speaker she reached the 3-minute allotted time.

Lacey Ludwig, a Genoa resident, voiced her concerns about plans for a cell tower to be installed in Genoa and explained visitors come to Genoa for beauty, not for good cell service. She is opposed but not just because of health concerns, but because there are other locations to place a cell tower. She doesn't mind progress but does not want it to be in the center of Genoa.

Steve Yochum, a Genoa resident, stated he is here to talk about "love". He recently had the East Fork Fire Protection District mission statement read to him and that's the reason respect is given to the men in blue. He opposes the 5G cell tower.

## **EAST FORK FIRE PROTECTION DISTRICT BOARD MEETING OF OCTOBER 17, 2023**

Director Mike Sommers asked Board Clerk Megee if there is anyone attending virtually that would like to make public comment.

Board Clerk Megee stated no.

Kevin May, President for East Fork Fire Professional Firefighters stated this is not on today's agenda but because many are talking about it, he wanted to express his opinion. He was asked by the International Association of Fire Fighters (IAFF) to do research many months back regarding cell towers. Many years of research have been done and the IAFF has no health concerns for the firefighters in stations or stations near a cell tower. He doesn't have a problem supporting the towers. He and the Association don't have any visual opinion. Regarding safety, the Association does not have any concerns.

There was no further public comment.

Public comment closed.

### **ADMINISTRATIVE AGENDA**

The Administrative Calendar handled as follows:

1. The President will read the agenda title into the public record.
2. Staff will introduce the item and provide a report, if any.
3. The applicant, if any, will have an opportunity to address the Board.
4. The Board will then discuss the item. Once the Board has concluded their discussion, public comment will be allowed.
5. Public comment will be allowed and is limited to three minutes per speaker.
6. Once public comment is completed, the Board will then ask any follow-up questions and act.

Agenda items listed as a "presentation" with no action listed, public comment is not legally required, and must be made at the beginning of the meeting.

### **APPROVAL OF AGENDA**

**1. For Possible Action. Approval of proposed agenda. The East Fork Fire Protection District Board of Directors reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda. (Jacques Etchegoyhen, President) 5 minutes.**

President Jacques Etchegoyhen opened public comment.

There was no public comment.

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
MEETING OF OCTOBER 17, 2023**

Public comment closed.

MOTION to approve the meeting agenda for October 17, 2023.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOTION BY:</b>	Mike Sommers
<b>SECOND BY:</b>	Bernard Curtis
<b>AYES:</b>	Bellona, Griffin, Curtis, Etchegoyhen, Sommers
<b>NAYS:</b>	
<b>ABSENT:</b>	

**APPROVAL OF PREVIOUS MINUTES**

**2. For Possible Action. Discussion and possible action to approve the draft meeting minutes of the September 19, 2023, meeting of the East Fork Fire Protection District Board of Directors. (Jacques Etchegoyhen, President) 5 minutes.**

President Jacques Etchegoyhen opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve the minutes of the September 19, 2023, meeting.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOTION BY:</b>	Bernard Curtis
<b>SECOND BY:</b>	John Bellona
<b>AYES:</b>	Bellona, Griffin, Curtis, Etchegoyhen, Sommers
<b>NAYS:</b>	
<b>ABSENT:</b>	

**CONSENT CALENDAR**

**3. CONSENT CALENDAR**

**Items appearing on the Consent Calendar are items that can be adopted with one motion unless an item is pulled by a District Director or a member of the public. Members of the public who wish to have a consent item placed on the Administrative Agenda shall make that request during the public comment section at the beginning of the meeting and specifically state why they are making the request. When items are pulled for discussion, they will automatically be placed at the beginning of the Administrative Agenda or may be continued until another meeting. (Jacques Etchegoyhen, President) 5 minutes.**

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
MEETING OF OCTOBER 17, 2023**

President Jacques Etchegoyhen explained these items can be adopted with one motion, unless an item is pulled by a District Director, staff, or a member of the public.

- a. For Possible Action.** Discussion to accept the report on general ledger cash balances as of September 30, 2023. (Kathy Lewis, CPA, CFO/Director of Finance)
- b. For Possible Action.** Discussion to approve the receipt and filing of the list of accounts payable checks issued and cash disbursements/automatic withdrawals in September 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
- c. For Possible Action.** Discussion to approve payroll expense paid in September 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
- d. For Possible Action.** Discussion to approve the Procurement Card Transactions paid in September 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
- e. For Possible Action.** Discussion to approve the East Fork Fire Protection District’s ambulance billing bad debt write-offs for the period of August 2023 in the amount of \$60,630.79. (Kathy Lewis, CPA, CFO/Director of Finance)
- f. For Possible Action.** Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of July 2023. (Kathy Lewis, CPA, CFO/Director of Finance)

President Jacques Etchegoyhen opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve Consent Calendar items 3 a, b, c, d, e & f.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOTION BY:</b>	Mike Sommers
<b>SECOND BY:</b>	Bernard Curtis
<b>AYES:</b>	Bellona, Griffin, Curtis, Etchegoyhen, Sommers
<b>NAYS:</b>	
<b>ABSENT:</b>	

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
MEETING OF OCTOBER 17, 2023**

**4. For Public Hearing. Public hearing on the intention of East Fork Fire Protection District to act upon a resolution authorizing the issuance of medium-term obligations, in one series or more, in the aggregate principal amount not to exceed \$3,000,000 for the purpose of financing the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District owned property. (Tod F. Carlini, District Fire Chief) 15 minutes.**

President Jacques Etchegoyhen read the agenda item into record and turned the discussion over to District Fire Chief Tod Carlini.

District Fire Chief Carlini stated the District is following the process as outlined in law, by holding a public hearing on the intention of East Fork Fire Protection District to act upon a resolution authorizing the issuance of medium-term obligations, in one series or more, in the aggregate principal amount not to exceed \$3,000,000 for the purpose of financing the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District owned property.

President Etchegoyhen opened public hearing.

East Fork Fire Engineer Adam Wennhold, representing the Association, stated the Association is in support of this initiative to purchase capital improvement items within the \$3,000,000. This will not cover all District long term needs, but this will help.

Director Mike Sommers asked for clarification on the public hearing process.

Legal Counsel Mark Forsberg stated he will defer the question to Bond Counsel Ryan Henry, Sherman & Howard, because he is the retained expert on the subject and is directing the District through the process.

Bond Counsel Henry stated the public hearing is a statute requirement for medium-term obligations. It is the intention to authorize medium-term obligations. This is a requirement from the Department of Taxation during the approval process. This provides the public an opportunity to voice an opinion on medium-term obligations. He stated President Etchegoyhen conducted the public hearing correctly. It was also published, for public review, 10 days prior to the meeting.

There were no further public hearing comments.

Public hearing closed.

President Etchegoyhen stated state law requires a public hearing and the District is being as transparent as possible.

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
MEETING OF OCTOBER 17, 2023**

President Jacques Etchegoyhen opened public hearing comments for a second time.

There were no additional public hearing comments.

Public hearing closed.

**5. For Possible Action. Discussion and possible action on Resolution 2023R-008 authorizing the issuance of medium-term obligations, in one series or more, in the aggregate principal amount not to exceed \$3,000,000 for the purpose of financing the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property; directing the District's Fire Chief to forward materials to the Department of Taxation of the State of Nevada; authorizing the District's Fire Chief and officers of the District to arrange for the sale of medium-term obligations; and providing the effective date. (Tod F. Carlini, District Fire Chief) 15 minutes.**

President Jacques Etchegoyhen read the agenda item into record and turned discussion over to District Fire Chief Tod Carlini.

District Fire Chief Carlini turned the discussion over to Director of Finance Kathy Lewis.

Director of Finance Lewis introduced Ryan Henry, Sherman & Howard, and Marty Johnson, JNA Consulting. They will outline the next steps.

Ryan Henry from Sherman & Howard stated he will be assisting with the issuance and turned the discussion over to Marty Johnson, JNA Consulting.

Marty Johnson, JNA Consulting, Financial Advisor stated this process is like the medium-term obligation process the District completed in 2018/2019. He outlined the process:

- Today's steps are part of the authorization process.
- If Resolution 2023R-008 is adopted this will move forward and materials will be sent to the Department of Taxation for their approval.
- After approval is received from the Department of Taxation there are 18 months to issue the obligations in one or more series, as funding may be required.
- The current plan is to place an item on the November agenda and discuss entering a \$3,000,000 loan.
- Medium-term obligations, notes, and bonds are all similar terms that can be used interchangeably. Medium-term obligations are limited to a 10-year repayment term and must be paid back within those 10 years. The

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MEETING OF OCTOBER 17, 2023**

District's plan is to hold lower payments for the first 2 years, while finishing paying off the outstanding 2019 loan. That loan is at 1.86%.

- The authorization documents that will be sent to the Department of Taxation have a maximum rate of 5.5%. He expects the rate will be 4.5% - 4.75% unless rates go up over the next few weeks during the bidding process.
- Documents are sent to roughly 25 banks for bids. The banks have varying costs, interest rates and pre-payment features.
- In November, bids will be discussed at the Board meeting to determine the best overall bid for the District.
- He believes the payments will be in the \$450,000 range.

Ryan Henry from Sherman & Howard stated this is the first couple of steps in the issuance process, following the Department of Taxation approval and then coming back to the Board for discussion and approval in November. By statute this must be adopted today by 2/3 of the Board. If approved today, it would come back to the Board after approved by the Department of Taxation.

Director Mike Sommers asked if the \$3,000,000 was based on the financial position of the District or an amount the District selected.

Marty Johnson stated it is an amount the District selected and after looking at the District's budget, he feels it is affordable.

Director Sommers asked what the benefit is to the District regarding reduction in rates.

Marty Johnson stated he is not sure he is following the question. If this was a taxable obligation, he feels the rate would be a 6.5% - 7% rate. If it is done tax exempt, the bank will benefit from the tax exemption and be in the 4.5% range. It is a substantial difference in the interest rate.

Director Sommers asked if there was a pledge of ad valorem tax towards the repayment, would that reduce the rate.

Marty Johnson explained the security for the financing is a promise to pay by the District from all legally available funds, which includes the revenues generated by the operating rate (tax override) that the District has. With the overlapping rate being at the cap, the rate can't be increased. If something was to be put on a ballot, he doesn't think it would change the interest rate and it would delay the process.

Director Sommers confirmed there is an 18-month window after it is approved by the Department of Taxation.



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Marty Johnson stated that is correct, there are 18-months to issue up to \$3,000,000.

Director Sommers asked after it goes out to the bank, what is the extended period to obtain a lock in rate but not trigger it.

Marty Johnson stated the plan will be to obtain bids from banks the morning of November 21, 2023, and take those bids to the Board meeting. Banks will generally lock the rate on that day and have 30-45 days before closing.

District Fire Chief Carlini stated the \$3,000,000 request by the District was an amount generated after looking at the District's capacity to fund the debt. Additionally, the cost of fire apparatus has gone up since the last time the District made purchases, and any time delays in getting apparatus will only increase those costs. With money in the bank the District will be able to act on opportunities as they come forward. After the funds are received and deposited, the funds are allowed to accrue interest at around 4.8%.

Director Sommers asked if there has ever been a position where another agency, who already has an order to purchase equipment, changed their mind and another agency takes over their order.

District Fire Chief Carlini stated he has heard of that happening and generally apparatus manufacturers will push it out to their salespeople.

District Fire Chief Carlini stated the other process is the HGAC buying service (Helping Governments Across the Country Buy). They are a company that put various products, that governments would generally buy, through a public bid process. The District has exercised this on a couple purchases.

Director Sommers asked about arbitrage implementation.

Director of Finance Lewis stated the District would not have to report to the IRS because this is considered a small issue at \$3,000,000.

District Fire Chief Carlini stated this process does not have to go through a debt management review.

Marty Johnson stated that is correct.

President Jacques Etchegoyhen opened public comment.

There was no public comment.

Public comment closed.

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
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MOTION to adopt Resolution 2023R-008 authorizing the issuance of medium-term obligations, in one series or more, in the aggregate principal amount not to exceed \$3,000,000 for the purpose of financing the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property; directing the District's Fire Chief to forward materials to the Department of Taxation of the State of Nevada; authorizing the District's Fire Chief and officers of the District to arrange for the sale of medium-term obligations; and providing the effective date.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOTION BY:</b>	Mike Sommers
<b>SECOND BY:</b>	John Bellona
<b>AYES:</b>	Bellona, Griffin, Curtis, Etchegoyhen, Sommers
<b>NAYS:</b>	
<b>ABSENT:</b>	

**6. For Possible Action. Discussion and possible action to allow the Board President to sign a letter to the Public Utilities Commission of Nevada in support of the NV Energy Disaster Protection Plan. (Tod F. Carlini, District Fire Chief) 10 minutes.**

District Fire Chief Tod Carlini stated he has drafted a letter regarding the Fire Fuels program funded by NV Energy. Recently, NV Energy has been challenged through the Public Utilities Commission of Nevada who is taking a hard look at the program in terms of cost and the impact on rate payers. There have been several hearings resulting in good and bad outcomes in terms of what can be recovered. This letter is in support of the program and offers NV Energy support as they go through the process with Public Utilities Commission of Nevada. The process allows for opposition or questions to be brought forward by rate payers. Those individuals are called interveners. The challenge has been from southern Nevada casinos as interveners. NV Energy has had success in the approval of their plans and saw an increase in the budget allocation. The process works like a card credit, they send the money and then need to pay the bill. In this case, they need to request the money to pay the bill after the bill has already been paid to the various fire agencies participating in the program. This is where some of the costs are running into challenges. This letter is amongst others from other agencies. He felt it would be best for the letter to come from the Board.

President Jacques Etchegoyhen confirmed he has no conflict because he owns stock in a company that owns NV Energy.

Legal Counsel Mark Forsberg stated no conflict.

Director Mike Sommers stated the letter is coming from the Board president but feels it would be a stronger letter if it came from the Board.

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
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President Etchegoyhen agreed with Director Sommers.

District Fire Chief Carlini stated he can modify the letter to reflect the recommendations.

Director Sommers stated the recommendation would be to allow the Board (instead of President) to sign a letter to the Public Utilities Commission of Nevada in support of the NV Energy Disaster Protection Plan.

President Etchegoyhen opened public comment.

There was no further public comment.

Public comment closed.

MOTION to allow the Board to sign a letter to the Public Utilities Commission of Nevada in support of the NV Energy Disaster Protection Plan.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOTION BY:</b>	Mike Sommers
<b>SECOND BY:</b>	Bernard Curtis
<b>AYES:</b>	Bellona, Griffin, Curtis, Etchegoyhen, Sommers
<b>NAYS:</b>	
<b>ABSENT:</b>	

**7. For Possible Action. Discussion and possible action to conduct the annual performance evaluation of District Fire Chief Tod Carlini and take possible action based on the evaluation at the discretion of the Board. This evaluation process does not include any additional compensation offer other than the compensation previously approved by the Board of Directors which follows the Board approved pay plan. (Jacques Etchegoyhen, President) 30 minutes.**

President Jacques Etchegoyhen stated he feels East Fork Fire is in good hands with good leadership. District Fire Chief Carlini does an excellent job keeping the Board and public informed. It's wonderful to watch the District grow.

Director Bernad Curtis agreed with President Etchegoyhen. The District is in a good fiscal position, and he appreciates all the Chief's hard work.

Secretary John Bellona stated his main concern is who will replace District Fire Chief Carlini. The person needs to know the job and organization. The Operation Chief is the second person in command. This needs to be the focus over the next 12 months.

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
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Director Mike Sommers confirmed he understood Secretary Bellona's comment. He understood that the individual needs to be an employee and not a contractor providing a service.

Secretary Bellona stated that is correct.

Director Barbara Griffin stated she is having a difficult time hearing Secretary Bellona and Director Sommers.

Secretary Bellona stated District Fire Chief Carlini has done an amazing job. East Fork Fire has become a professional organization and that is because of what District Fire Chief Carlini has done and changed over the years. The fact the District has an open lateral recruitment and received a lot of interest, says a lot about individuals wanting to work for East Fork Fire over other agencies. He thanked him for all he's done and continues to do.

Director Sommers supports Secretary Bellona's position that the District needs a direct employee of the District taking the position of Deputy Chief of Operations and not a limited liability company providing the service.

Legal Counsel Mark Forsberg reminded the Board this agenda item is District Fire Chief Carlini's evaluation, and it should have bearing on his evaluation.

Director Sommers stated in District Fire Chief Carlini's self-evaluation letter, it was discussed.

Legal Counsel Mark Forsberg stated he wanted to make sure the merits of it were not being discussed.

Director Sommers stated just the concept and District Fire Chief Carlini's thoughts.

Director Griffin thanked District Fire Chief Carlini for another successful year. There have been many accomplishments and tremendous strides forward over the past 6 years. It is amazing to watch what District Fire Chief Carlini has done, and she is proud to serve on the Board. This is the most positive Board in the County, and a lot is contributed to District Fire Chief Carlini. It has been a great year and know a lot more will be accomplished this coming year.

President Etchegoyhen opened public comment.

East Fork Fire Professional Firefighters Secretary Sky Dwinell, on behalf of the Association, thanked District Fire Chief Carlini for his many years of service. There have been disagreements but overall, it has been a great working relationship. The Association agrees with many things stated in District Fire Chief Carlini's letter. The Labor Association looks forward to working with the

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
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District over the next few months discussing the long-term plan. Deputy Chief Gorgon has done a lot for the District, and it will take time to replace him with a District employee. The Association suggested extending his contract (not years) but enough time for the transition. He thanked District Fire Chief Carlini for his hard work and great leadership.

East Fork Fire Volunteer Liaison Elaine Pace, on behalf of the Volunteer Association, thanked District Fire Chief Carlini for the years he's forwarded the cause of the volunteers and will do whatever is necessary to aid in the transition.

There was no further public comment.

Public comment closed.

President Etchegoyhen stated he's worked with District Fire Chief Carlini for many years. Change is hard. He thanked District Fire Chief Carlini for all his hard work.

District Fire Chief Carlini stated he appreciates everyone's comments. All the accomplishments over the years have been a team effort. He will bring forward, at a future Board meeting, the request to extend Deputy Chief Gorgon's contract to allow additional time to fill the position. He feels it is appropriate to bring the group together to look at the organization and its future. There are three positions on the Board that are up for re-election in 2024. The Board has accomplished a lot since the establishment of the Board. There is an opportunity to strengthen the organization and push the organization further than where it's at today. He appreciates the support. He thanked everyone for all their efforts. During the opening public comment, even amongst a negative situation, the public recognized positive comments about the District and the services the District provides.

MOTION to adopt the annual performance evaluation of District Fire Chief Tod Carlini.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOTION BY:</b>	Mike Sommers
<b>SECOND BY:</b>	Bernard Curtis
<b>AYES:</b>	Bellona, Griffin, Curtis, Etchegoyhen, Sommers
<b>NAYS:</b>	
<b>ABSENT:</b>	

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**8. For Presentation Only. Reports/updates from East Fork Professional Firefighters Association concerning the various assignments and committees they may be a member of a liaison to, and meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegohyen, President) 5 minutes.**

President for East Fork Fire Professional Firefighters Kevin May noted:

- Candy Dance was successful
- Approaching fundraising time with the holidays (fill the boot, turkey drive, etc.)

**9. For Presentation Only. Reports/updates from East Fork Volunteer Firefighters Association concerning the various assignments and committees they may be a member of a liaison to, and meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegohyen, President) 5 minutes.**

Volunteer Liaison, Elaine Pace noted:

- New class of volunteers going through initial training
- Genoa VFD had success at the Candy Dance
- 2 recruiting events took place in the last couple of months
- 12 new volunteer prospects working through the application process
- Food Drive will take place December 8, 2023, from 6 am – 6 pm

**10. For Presentation Only. Reports/updates from District Board Members and Administration concerning the various assignments and committees they may be a member of a liaison to, and meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegohyen, President) 10 minutes.**

Deputy Chief/Operations Scott Gorgon noted:

- Working on improvements within the organization
- Working with Lisa Owen on the lateral process for the future
- Waiting to hear back on the SAFER grant
- There has been an increase in fires, and he thanked the crews for their amazing work and professionalism. The Battalion Chiefs have done a great job training the Captains to be even better. East Fork Fire is a well-oiled machine.
- Working with Lisa Owen in preparing for a couple of upcoming promotional exams (Captain and Battalion Chief)
- Working with various committees and the policies and procedures
- Light duty individuals are working on the policies and procedures

Director of Administrative Services Lisa Owen noted:

- Working on lateral recruitment. East Fork Fire has come a long way. Last year there was only 1 lateral applicant and this year there are 12

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applicants. HR and the Association went over the applications and 5 will be moving on to the next step

- Working on getting the general firefighter recruitment announcement out

Deputy Chief/Fire Marshal Amy Ray noted:

- Development is still moving forward
- Virtually attended a National Fire Academy class
- Chair of the Northern Nevada Fire Code Amendment Committee. Starting on the 2024 code
- Moving forward on the grants
- Working closely with the Building Department during their process on the amendment of Title 20

Executive Manager Tom Hein noted:

- Reviewing the contracts
- Crews continuing project work
- Working on facility storm repairs
- Completed pump testing

Director Mike Sommers noted:

- Attended the Verizon meeting regarding the potential cell tower. It was very informative. He feels Verizon needs to get better information out to the people in the District. A presentation is being held in Genoa tomorrow, Wednesday, October 18<sup>th</sup> at 5:00 pm. He's had many residents approach him regarding the cell tower.

Director Sommers asked Deputy Chief Ray, due to the increase in structure fires, are there programs in the future the volunteers can assist with.

Deputy Chief Ray stated that fire prevention week was two weeks ago. The District enjoys educating schools and attending events regarding fire safety, when requested.

Director Bernard Curtis noted:

- Wished Director Barbara Griffin a Happy Birthday

President Jacques Etchegoyhen noted:

- No report.

Secretary John Bellona noted:

- No report.

Legal Counsel Mark Forsberg noted:

- Reviewing the NV Energy contract

CPA, CFO/Director of Finance Kathy Lewis noted:

**EAST FORK FIRE PROTECTION DISTRICT BOARD  
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- Expect the audit to be brought forward at the November Board meeting

District Fire Chief Tod Carlini noted:

- Continuing to check on the grant's (SAFER and AFG) status
- Started to break ground on the Training Prop located behind Station 14. Hope to have a groundbreaking ceremony with the Board, Association, Volunteers, etc. soon
- Hope to have the Model 34 retrofit back in District sometime in October
- Finishing ARPA funds (\$250,000) through the County
- Ambulance returning soon to the District with a remount
- Working on grants with Deputy Chief Ray
- Accepted into a group that allows the District to apply for Southern Nevada Public Land Management Act (SNPLMA)
- Thanked Director of Finance Lewis for all her hard work on the NV Energy billing process

Director Sommers asked if there is a final date for announcements on the SAFER grant.

District Fire Chief Carlini stated so far, there has been 1 Nevada entity awarded the SAFER grant.

Director Barbara Griffin noted:

- Requested an update on the website meeting between the 2-line staff employees and Elaine Pace

President for East Fork Fire Professional Firefighters May apologized for not getting back to Director Griffin. He stated he and District Fire Chief Carlini have talked and have a plan.

Director Griffin thanked President for East Fork Fire Professional Firefighters May for the update.

## **ADJOURNMENT**

**16. For Possible Action. Discussion and possible action to adjourn the East Fork Fire Protection District Board Meeting. (Jacques Etchegohyen, President) 5 minutes.**

MOTION to adjourn; carried.



**EAST FORK FIRE PROTECTION DISTRICT BOARD  
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**RESULT:**           **APPROVED [UNANIMOUS]**  
**MOTION BY:**     Bernard Curtis  
**SECOND BY:**     Mike Sommers  
**AYES:**            Bellona, Griffin, Curtis, Etchegoyhen, Sommers  
**NAYS:**  
**ABSENT:**

There being no further business to come before the Board, the meeting was adjourned at 2:25pm.

Respectfully submitted:

\_\_\_\_\_  
Jacques Etchegoyhen, President  
East Fork Fire Protection District

ATTEST:

\_\_\_\_\_  
Holly Megee, Board Clerk  
East Fork Fire Protection District

**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Approval of Consent Calendar Items A-F. (Jacques Etchegoyhen, President) 5 minutes.
  
2. **Recommended Motion:** Motion to approve the Consent Calendar Items A-F.
  
3. **Funds Available:** NA **Amount:** NA  
  
**Fund Name:** NA **Account Number:** NA
  
4. **Prepared by:** Tod F. Carlini, District Fire Chief
  
5. **Meeting Date:** November 21, 2023 **Time Required:** 5 minutes
  
6. **Agenda:** Consent Calendar
  
7. **Background Information:** Items appearing on the Consent Calendar are items that can be adopted with one motion unless an item is pulled by a District Director, the administration, or a member of the public. Members of the public who wish to have a consent item placed on the Administrative agenda shall make that request during the public comment section at the beginning of the meeting and specifically state why they are making the request. When items are pulled for discussion, they will automatically be placed at the beginning of the Administrative Agenda or may be continued until another meeting. The Consent Calendar includes six items A-F, which is attached.
  
8. **Reviewed by:**  

<u>      </u> District Fire Chief	<u>      </u> Board President
<u>      </u> Legal Counsel	<u>      </u> Other
  
9. **Board Action:**  

<u>      </u> Approved	<u>      </u> Approved with Modifications
<u>      </u> Denied	<u>      </u> Deferred
<u>      </u> Other	

**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Discussion and possible action to accept the report on general ledger cash balances as of October 31, 2023. (Kathy Lewis, CPA, CFO/Director of Finance)
  
2. **Recommended Motion:** Motion to accept the report on general ledger cash balances as of October 31, 2023.
  
3. **Funds Available:** NA **Amount:** \$5,159,467.44  
  
**Fund Name:** General, Emergency **Account Number:** Various
  
4. **Prepared by:** Kathy Lewis, CPA, CFO/Director of Finance
  
5. **Meeting Date:** November 21, 2023 **Time Required:** NA
  
6. **Agenda:** Consent
  
7. **Background Information:** The attached “Cash Cross Fund” report reflects the cash balances currently recorded in the District's general ledger or official accounting record. General ledger cash balances may differ from cash balances reported in the treasury.
  
8. **Reviewed by:**  

<input type="checkbox"/> District Fire Chief	<input type="checkbox"/> Board President
<input type="checkbox"/> Legal Counsel	<input type="checkbox"/> Other
  
9. **Board Action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications
<input type="checkbox"/> Denied	<input type="checkbox"/> Deferred
<input type="checkbox"/> Other	

**Agenda Item # 3A**

**East Fork Fire Protection District**

**Cash Cross Fund Report**

**As of:**

**October-23**

<b>Fund #</b>	<b>Fund Name</b>	<b>Account #</b>	<b>Account Description</b>	<b>Beginning of Month Balance</b>	<b>Changes</b>	<b>Ending of Month Balance</b>
650	General Fund	101.650	Cash in Bank - EFFPD	925,037.09	(106,678.06)	818,359.03
650	General Fund	101.701	LGIP - Local Govt Investment Pool	3,895,638.62	102,925.86	3,998,564.48
650	General Fund	101.703	Reserve Account - Pitney Bowes	3,144.00	(800.00)	2,344.00
650	General Fund	102.000	Petty Cash	100.00	-	100.00
Fund Total				4,823,919.71	(4,552.20)	4,819,367.51
651	Emergency Fund	101.650	Cash in Bank - EFFPD	-	-	-
651	Emergency Fund	101.701	LGIP	339,539.86	560.07	340,099.93
Fund Total				339,539.86	560.07	340,099.93
<b>Grand Total: 2 Funds</b>				<b>5,163,459.57</b>	<b>(3,992.13)</b>	<b>5,159,467.44</b>

**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Discussion and possible action to approve the receipt and filing of the list of accounts payable checks issued and cash disbursements/automatic withdrawals in October 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
  
2. **Recommended Motion:** Motion to approve the receipt and filing of the list of accounts payable checks issued and cash disbursements/automatic withdrawals in October 2023 per NRS 474.210.
  
3. **Funds Available:** Yes **Amount:** \$1,229,899.59  
  
**Fund Name:** General **Account Number:** Various
  
4. **Prepared by:** Julie Andress, Accounting Specialist
  
5. **Meeting Date:** November 21, 2023 **Time Required:** NA
  
6. **Agenda:** Consent
  
7. **Background Information:** Attached is a list of checks issued for accounts payable, cash disbursements/automatic withdrawals and transfers for the dates noted above.
  
8. **Reviewed by:**  

<input type="checkbox"/> District Fire Chief	<input type="checkbox"/> Board President
<input type="checkbox"/> Legal Counsel	<input type="checkbox"/> Other
  
9. **Board Action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications
<input type="checkbox"/> Denied	<input type="checkbox"/> Deferred
<input type="checkbox"/> Other	

**Agenda Item # 3B**

**Company name:** East Fork Fire  
 Protection District  
**Report name:** Payables for Prior Month  
**Created on:** 11/3/2023  
**Fund:** All Funds--All Funds

Type	Date	Check No.	Payee Name	Transaction Amount
Record Transfer	10/2/2023		Cybersource	5.41
Record Transfer	10/2/2023		7710 Insurance	72,745.00
Record Transfer	10/2/2023		Waystar	1,335.19
Record Transfer	10/3/2023		AuthorizeNet	31.10
Record Transfer	10/3/2023		Aetna Life Insurance	157,643.13
Record Transfer	10/4/2023		Standard Insurance Company	648.78
Record Transfer	10/4/2023		Aflac	1,220.96
Record Transfer	10/5/2023		State of NV - DCP	27,806.02
Check	10/6/2023	11710	Amazon Business	3,233.75
Check	10/6/2023	11711	Betty Chase	14.86
Check	10/6/2023	11712	Bound Tree Medical, LLC	1,409.01
Check	10/6/2023	11713	Building Services of CA & NV, LLC	525.00
Check	10/6/2023	11714	Carson Dodge Chrysler	182.91
Check	10/6/2023	11715	Cassie Chesser	547.65
Check	10/6/2023	11716	CDW Government	404.76
Check	10/6/2023	11717	Cintas	225.13
Check	10/6/2023	11718	David Jones	17.16
Check	10/6/2023	11719	Flex Fleet Rental, LLC	2,696.85
Check	10/6/2023	11720	Flyers Energy LLC	3,951.91
Check	10/6/2023	11721	Hi-Tech EVS, Inc	5,727.72
Check	10/6/2023	11722	Hunt & Sons, Inc	137.25
Check	10/6/2023	11723	Jonathan Evans	121.87
Check	10/6/2023	11724	Life-Assist, Inc	645.54
Check	10/6/2023	11725	Lorriane Tart	1,739.65
Check	10/6/2023	11726	O'Reilly Auto Parts	219.44
Check	10/6/2023	11727	Overhead Door	4,900.00
Check	10/6/2023	11728	Parts House	430.31
Check	10/6/2023	11729	Peter Canova	1,228.33
Check	10/6/2023	11730	Town of Minden	648.20
Check	10/6/2023	11731	ubeo Business Services	17.68
Check	10/6/2023	11732	William Megee	750.00
Check	10/6/2023	11733	Black Point LLC	2,330.50
Check	10/6/2023	11734	Charter Communications	833.69
Check	10/6/2023	11735	Dennis Cote	1,224.50
Check	10/6/2023	11736	Jonathan Grillo	1,224.50
Check	10/6/2023	11737	Justin Grimm	1,224.50
Check	10/6/2023	11738	Lester McDonald	1,224.50
Check	10/6/2023	11739	Tracy Connolly	914.50
Check	10/6/2023	11740	Zoll Data Systems, Inc	4,668.72
Record Transfer	10/6/2023		State of NV - DCP	801.45
Record Transfer	10/6/2023		VOYA Benefit Strategies	9,844.82
Record Transfer	10/11/2023		VOYA Benefit Strategies	44.65
Check	10/13/2023	11741	Airtec Gases	57.25
Check	10/13/2023	11742	BLD Consulting	1,050.00
Check	10/13/2023	11743	Bound Tree Medical, LLC	1,168.10

**Company name:** East Fork Fire  
 Protection District  
**Report name:** Payables for Prior Month  
**Created on:** 11/3/2023  
**Fund:** All Funds--All Funds

Type	Date	Check No.	Payee Name	Transaction Amount
Check	10/13/2023	11744	Cintas	53.55
Check	10/13/2023	11745	CMC Tire Inc	4,316.34
Check	10/13/2023	11746	Dale Carrison	3,000.00
Check	10/13/2023	11747	Firetrucks Unlimited	1,050.00
Check	10/13/2023	11748	Flyers Energy LLC	4,035.41
Check	10/13/2023	11749	Frontier Communications	64.99
Check	10/13/2023	11750	Gardnerville Ranchos GID	373.70
Check	10/13/2023	11751	Jesse C. Tschetter	82.00
Check	10/13/2023	11752	Les Schwab Tire Centers of Nevada	1,283.44
Check	10/13/2023	11753	Life-Assist, Inc	799.68
Check	10/13/2023	11754	LN Curtis	840.00
Check	10/13/2023	11755	Minden Gardnerville Sanitation District	630.56
Check	10/13/2023	11756	NV St Dept of Conservation (Forestry)	23,595.50
Check	10/13/2023	11757	NV St Dept of Public Safety	32.75
Check	10/13/2023	11758	O'Reilly Auto Parts	39.99
Check	10/13/2023	11759	Oshinski & Forsberg, Ltd.	2,587.50
Check	10/13/2023	11760	Overhead Fire Protection	260.00
Check	10/13/2023	11761	Pacific Shredding	28.89
Check	10/13/2023	11762	Public Employee's Benefits Program	396.91
Check	10/13/2023	11763	SMG Fire Consulting Group LLC	13,906.50
Check	10/13/2023	11764	Stafford Automotive	367.08
Check	10/13/2023	11765	TASC Client Services	190.00
Check	10/13/2023	11766	Town of Gardnerville	60.93
Check	10/13/2023	11767	UKG Kronos Systems, LLC	151.61
Check	10/13/2023	11768	United Site Services	1,014.33
Check	10/13/2023	11769	Wharton Concrete	2,148.28
Check	10/13/2023	11770	Xerox Corporation	471.52
Record Transfer	10/13/2023		Optum Financial	97.20
Record Transfer	10/13/2023		VOYA Benefit Strategies	70.50
Record Transfer	10/16/2023		VSP	1,161.75
Record Transfer	10/17/2023		Public Employees' Retirement System of Nevada	303,410.62
Record Transfer	10/19/2023		State of NV - DCP	781.43
Record Transfer	10/19/2023		State of NV - DCP	24,304.41
Check	10/20/2023	11771	Accolades Trophies, Engraving & Gifts	47.95
Check	10/20/2023	11772	Ace Hardware	58.33
Check	10/20/2023	11773	Amy Ray	241.50
Check	10/20/2023	11774	Bound Tree Medical, LLC	1,107.87
Check	10/20/2023	11775	Braun NW, Inc	1,448.04
Check	10/20/2023	11776	Burton's Fire	7,040.00
Check	10/20/2023	11777	Campora Propane	106.42

**Company name:** East Fork Fire  
 Protection District  
**Report name:** Payables for Prior Month  
**Created on:** 11/3/2023  
**Fund:** All Funds--All Funds

Type	Date	Check No.	Payee Name	Transaction Amount
Check	10/20/2023	11778	CDW Government	253.69
Check	10/20/2023	11779	Charter Communications	252.43
Check	10/20/2023	11780	Cintas	276.70
Check	10/20/2023	11781	Daily Dispatch	405.00
Check	10/20/2023	11782	Douglas County Utilities	2,144.88
Check	10/20/2023	11783	Douglas Disposal	785.96
Check	10/20/2023	11784	Flyers Energy LLC	3,289.16
Check	10/20/2023	11785	Hi-Tech EVS, Inc	660.88
Check	10/20/2023	11786	Marty's Appliance Inc	174.42
Check	10/20/2023	11787	Mitchell 1	1,788.00
Check	10/20/2023	11788	O'Reilly Auto Parts	5.21
Check	10/20/2023	11789	Pacific Shredding	57.78
Check	10/20/2023	11790	Pestmaster Services	160.00
Check	10/20/2023	11791	Tahoe Supply Company LLC Topaz Ranch Estates GID & Water	968.72
Check	10/20/2023	11792	Co.	132.25
Check	10/20/2023	11793	ubeo Business Services	375.00
Check	10/20/2023	11794	UKG Kronos Systems, LLC	40.94
Check	10/20/2023	11795	WageWorks, Inc	200.00
Check	10/20/2023	11796	Waystar	908.79
Check	10/20/2023	11797	West Coast Code Consultants	187.50
Check	10/20/2023	11798	Zackary Schultz	115.00
Record Transfer	10/20/2023		LGIP (Local Govt Investment Pool)	400,000.00
Record Transfer	10/20/2023		VOYA Benefit Strategies	9,794.82
Record Transfer	10/20/2023		Standard Insurance Company	613.32
Record Transfer	10/20/2023		TriZetto	50.00
Record Transfer	10/20/2023		Standard Insurance Company	3,301.33
Record Transfer	10/24/2023		Pitney Bowes Lease	513.39
Record Transfer	10/25/2023		Bank of America CC - EF	17,919.51
Check	10/26/2023	11799	A Sign Shop	594.75
Check	10/26/2023	11800	ABE Printing	219.95
Check	10/26/2023	11801	Airtec Gases	89.10
Check	10/26/2023	11802	Anthem BC/BS 73651	1,023.75
Check	10/26/2023	11803	AT&T Mobility	2,844.05
Check	10/26/2023	11804	Bound Tree Medical, LLC	5,395.13
Check	10/26/2023	11805	CDW Government	718.71
Check	10/26/2023	11806	Charter Communications	1,827.10
Check	10/26/2023	11807	Cintas	53.55
Check	10/26/2023	11808	CLIA Laboratory Program	180.00
Check	10/26/2023	11809	CMC Tire Inc	896.70
Check	10/26/2023	11810	Conway Communications	14,225.00
Check	10/26/2023	11811	Flex Fleet Rental, LLC	268.13
Check	10/26/2023	11812	Flyers Energy LLC	3,472.39
Check	10/26/2023	11813	Frontier Communications	2,997.03



**Company name:** East Fork Fire  
 Protection District  
**Report name:** Payables for Prior Month  
**Created on:** 11/3/2023  
**Fund:** All Funds--All Funds

Type	Date	Check No.	Payee Name	Transaction Amount
Check	10/26/2023	11814	Hunt & Sons, Inc	1,199.20
Check	10/26/2023	11815	Jamie Zess	41.62
Check	10/26/2023	11816	Jesse C. Tschetter	48.00
Check	10/26/2023	11817	Life-Assist, Inc	394.73
Check	10/26/2023	11818	LN Curtis	12,509.60
Check	10/26/2023	11819	Meeks Lumber	59.18
Check	10/26/2023	11820	O'Reilly Auto Parts	260.28
Check	10/26/2023	11821	Pestmaster Services	238.00
Check	10/26/2023	11822	Project One Nevada, LLC	819.00
Check	10/26/2023	11823	Siddons-Martin Emergency Group	8,969.56
Check	10/26/2023	11824	Thomas Djordjevic	334.44
Check	10/26/2023	11825	TSA Custom Car and Truck	911.94
Check	10/26/2023	11826	Western Nevada Supply	8.56
Record Transfer	10/30/2023		Pay Plus	341.36
Record Transfer	10/31/2023		NV Energy	5,077.39
Record Transfer	10/31/2023		Pay Plus	76.98

Total 145 records

**Sum Total** **1,229,899.59**

# No purchases this month relating to the CIP

**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Discussion and possible action to approve payroll expenses paid in October 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
  
2. **Recommended Motion:** Motion to approve payroll expenses paid in October 2023 per NRS 474.210.
  
3. **Funds Available:** Yes **Amount:** \$1,362,044.27  
**Fund Name:** General **Account Number:** Various
  
4. **Prepared by:** Jamie Zess/Payroll Specialist I
  
5. **Meeting Date:** November 21, 2023 **Time Required:** NA
  
6. **Agenda:** Consent
  
7. **Background Information:** Attached are the summarized payroll registers for the month. Please note, total costs reported are gross earnings, East Fork Fire Protection District paid deduction and taxes (employer).
  
8. **Reviewed by:**  
\_\_\_\_\_ District Fire Chief \_\_\_\_\_ Board President  
\_\_\_\_\_ Legal Counsel \_\_\_\_\_ Other
  
9. **Board Action:**  
\_\_\_\_\_ Approved \_\_\_\_\_ Approved with Modifications  
\_\_\_\_\_ Denied \_\_\_\_\_ Deferred  
\_\_\_\_\_ Other

**Agenda Item # 3C**



EAST FORK FIRE (6142201)  
 1694 COUNTY ROAD  
 Minden, NV 89423-4405  
 United States

**Payroll Register (By Account)**  
**Board Report - Payroll Summary**

Pay Dates: 10/01/2023-10/31/2023

**Report Total**

# of EE's - 107 / # of Statements - 209

Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
NVE-Reg	2168.00	48,977.77	NVPERS Fire	-	282,001.28	FIT	112,594.03	Direct Deposit	665,737.52
Regular	17508.00	558,666.44	NVPERS Reg	-	28,698.56	MEDI	12,645.49	Check	11,755.78
WC	414.50	12,107.34	Dist Paid Dent	-	7,880.38	SIT:CA	377.84	<b>Totals:</b>	677,493.30
Act-REG	48.00	-	Dist Paid Life	-	544.11	<b>Totals:</b>	125,617.36		
FTO-REG	-	-	Dist Paid Vis	-	1,050.05	MEDI	12,645.49		
NVE Act-REG	80.00	-	Dist Pd Med	-	135,780.68	SUTA:NV	-		
NVE-ActREG	-	-	Donate	300.00	-	<b>ER Totals:</b>	12,645.49		
Prec-REG	144.00	-	HSA Acct Fee	-	198.00	<b>All Totals:</b>	138,262.85		
FLSA	408.00	12,111.60	HSA Fam 55	670.80	-				
HIW	-	2,250.00	HSA Ind 55	691.64	-				
OT	3504.00	159,440.17	HSA Pre Fam	15,861.48	-				
OT-ADM	-	-	HSA Pre Ind	1,745.72	-				
NVEOT	177.00	6,834.26	HSA Special	670.00	-				
Act-OT	629.00	27,592.74	457 Roth post t	12,271.01	-				
FTO-OT	-	-	457-%	33,689.22	-				
NVE-ActOT	-	-	457-CU	5,075.10	-				
Prec-OT	-	-	457Roth-CU	1,075.10	-				
C1	72.00	5,469.24	EFC	1,763.06	-				
Act-C1	10.50	715.50	EFC2	1,015.38	-				
RTW	-	-	FICA Alt	1,582.88	-				
ActInc-CB	10.50	107.32	SP SPRT	-	-				
ActInc-OT	629.00	3,004.53	WANV	8.00	-				
ActInc-RTW	-	-	ERSF	9.00	-				
ActInc-Reg	48.00	123.62	ERSF2	6.00	-				
FTOInc Reg	-	-	Union Dues	4,696.04	-				
FTOInc-OT	-	-	Union Dues 202	4,434.75	-				
NVActInc-REG	80.00	217.58	NPT	-	-				
PrecInc-OT	-	-	Vol EE Life	1,112.70	-				
PrecInc-Reg	144.00	413.49	Vol EE AD&D	226.10	-				
PRInc-Reg	160.00	313.84	Vol Life Spouse	108.58	-				
PrmInc-Reg	5824.00	9,208.08	Vol Spouse AD&	31.98	-				
PrmInc-FLSA	156.00	247.04	Vol Child Life	14.00	-				
PrmInc-OT	1586.50	3,862.96	Vol Child AD&D	2.54	-				
PrmInc-CB	82.50	265.26	Vol Acc	636.94	-				
PrmInc-RTW	-	-	Vol LTD	1,216.08	-				
HazInc-Reg	2624.00	2,688.52	Vol-A-ACC	102.58	-				

--More--





EAST FORK FIRE (6142201)  
 1694 COUNTY ROAD  
 Minden, NV 89423-4405  
 United States

**Payroll Register (By Account)**  
**Board Report - Payroll Summary**

Pay Dates: 10/01/2023-10/31/2023

**Report Total**

# of EE's - 107 / # of Statements - 209

Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
HazInc-FLSA	66.00	66.72	Vol-A-CanPro	274.56	-				
HazInc-OT	729.00	1,066.64	Vol-A-Crit	41.22	-				
HazInc-CB	24.00	65.95	Vol-A-HOSP	106.74	-				
HazInc-RTW	-	-	Vol-A-STD	427.06	-				
TSInc-Reg	672.00	2,747.52	Vol-A-TL	268.80	-				
TSInc-FLSA	18.00	73.56	<b>Totals:</b>	90,135.06	456,153.06				
TSInc-OT	449.00	2,753.64							
TSInc-CB	34.50	282.11							
AsInc-Reg	2016.00	2,613.88							
AsInc-FLSA	54.00	70.08							
AsInc-OT	603.50	1,366.98							
AsInc-CB	82.50	154.63							
WdInc-Reg	448.00	410.40							
WdInc-FLSA	12.00	10.96							
WdInc-OT	86.00	118.16							
WdInc-CB	24.00	43.97							
AV	209.00	9,552.82							
ALU	96.00	6,157.06							
AS	204.50	7,133.60							
CU	32.00	806.97							
PDU	72.00	-							
PDU 40	-	-							
CLE	01.00	-							
CLE-BC	03.00	-							
CLE-CPT	42.00	-							
CLE-ENG	61.00	-							
CLE-FF	35.00	-							
CLE-Force	235.50	-							
MSC COMP	14.00	-							
NVE-CLE	10.50	-							
H-Work	-	-							
HSP	-	-							
Holiday	-	-							
AsInc-HSP	-	-							
HazInc-HSP	-	-							
PrmInc-HSP	-	-							

--More--





EAST FORK FIRE (6142201)  
 1694 COUNTY ROAD  
 Minden, NV 89423-4405  
 United States

**Payroll Register (By Account)**  
**Board Report - Payroll Summary**

Pay Dates: 10/01/2023-10/31/2023

**Report Total**

# of EE's - 107 / # of Statements - 209

Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
TSInc-HSP	-	-							
WdInc-HSP	-	-							
LWOP	-	-							
Sick Used	949.50	-							
VU	1016.25	-							
CLU-56	-	-							
CLU-56+30	638.25	-							
CLU-56-30	207.00	-							
CLU-56-SI	48.00	-							
UBFO	168.00	-							
UN	12.00	-							
Comp Pay	-	-							
VacBB	-	-							
CPS	-	510.00							
UP	-	-							
Board PERS	-	600.00							
Board Non	-	900.00							
Admin Used	-	-							
MIS INC	-	-							
RET-NON-PERS	-	1,000.96							
RET-PERS	-	121.81							
PERS Wages	-	670,864.72							
PERS Cont	-	310,699.84							
<b>Totals:</b>	<b>42095.50</b>	<b>893,245.72</b>							

**Total District Liability for Payroll:**  
 Earnings \$ 893,245.72  
 Employer Deductions: \$ 456,153.06  
 Employer Taxes: \$ 12,645.49  
**Total \$1,362,044.27**



**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Discussion and possible action to approve the Procurement Card Transactions paid in October 2023 per NRS 474.210. (Kathy Lewis, CPA, CFO/Director of Finance)
  
2. **Recommended Motion:** Motion to approve the Procurement Card Transactions paid in October 2023 per NRS 474.210.
  
3. **Funds Available:** Yes **Amount:** \$12,272.24  
  
**Fund Name:** General **Account Number:** Various
  
4. **Prepared by:** Julie Andress, Accounting Specialist
  
5. **Meeting Date:** November 21, 2023 **Time Required:** NA
  
6. **Agenda:** Consent
  
7. **Background Information:** Attached is the Report of Procurement Card Transactions for the period noted above.
  
8. **Reviewed by:**  

<input type="checkbox"/> District Fire Chief	<input type="checkbox"/> Board President
<input type="checkbox"/> Legal Counsel	<input type="checkbox"/> Other
  
9. **Board Action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications
<input type="checkbox"/> Denied	<input type="checkbox"/> Deferred
<input type="checkbox"/> Other	

**Agenda Item # 3D**

East Fork Fire Protection District  
 Procurement Card Transactions charged in October 2023

* BofA CC - EF	9/28/2023	EFFPD 1	FAIRFIELD INN & SUITES	122
BofA CC - EF	9/29/2023	JESSE FRY	THE HOME DEPOT #3312	232.25
BofA CC - EF	9/29/2023	JESSE FRY	THE HOME DEPOT #3312	28.72
BofA CC - EF	9/30/2023	JESSE FRY	THE HOME DEPOT #3312	7.65
BofA CC - EF	10/1/2023	ACCOUNTS PAYABLE	FEDEX50432402	10.99
BofA CC - EF	10/2/2023	ROY MINOR	VALOROUTFITTERS.COM	191.62
BofA CC - EF	10/2/2023	ACCOUNTS PAYABLE	Spectrum	307.45
BofA CC - EF	10/3/2023	ACCOUNTS PAYABLE	IONOS INC.	14
BofA CC - EF	10/4/2023	PATRICK MOONEYHAN	SIERRA CARWASH	12
BofA CC - EF	10/5/2023	AMY RAY	JIFFY LUBE #2234	145.13
BofA CC - EF	10/6/2023	TROY VALENZUELA	TWILIO INC	40.01
* BofA CC - EF	10/8/2023	EFFPD 1	HOLIDAY INN EXPRESS	107
BofA CC - EF	10/9/2023	ERICA AMATORE	SOUTHWES 5262212262173	294.97
BofA CC - EF	10/10/2023	ERICA AMATORE	ORLEANS HOTEL & CASINO	88.14
BofA CC - EF	10/11/2023	ERICA AMATORE	ORLEANS HOTEL & CASINO	223.82
BofA CC - EF	10/11/2023	VINCE WEAVER	THE HOME DEPOT #3312	190.9
BofA CC - EF	10/11/2023	HOLLY MEGEE	MANDALAY - ADV DEP	279.6
BofA CC - EF	10/16/2023	AMY RAY	NFPA NATL FIRE PROTECT	1727.5
BofA CC - EF	10/16/2023	ACCOUNTS PAYABLE	FEDEX50538731	44
BofA CC - EF	10/16/2023	HOLLY MEGEE	PAYPAL *NAR TRAINING L	2250
BofA CC - EF	10/19/2023	JEFF JAMES	AMAZON.COM*ON9VU8483	7.95
BofA CC - EF	10/19/2023	THOMAS HEIN	CUSTOM TRUCK ACCESSORI	499.99
BofA CC - EF	10/20/2023	THOMAS HEIN	TRACTOR SUPPLY CO #182	99.99
BofA CC - EF	10/21/2023	JESSE TSCHETTER	THE HOME DEPOT #3312	53.53
BofA CC - EF	10/22/2023	ACCOUNTS PAYABLE	WASTE MGMT WM EZPAY	189.96
BofA CC - EF	10/23/2023	CHAD SHELDREW	THE UPS STORE 4243	62.78
BofA CC - EF	10/23/2023	JEFF JAMES	AMAZON.COM*IF0618WX3	69.92
BofA CC - EF	10/23/2023	JEFF JAMES	AMAZON.COM*SX7JG4RI3	52.72
BofA CC - EF	10/23/2023	PATRICK MOONEYHAN	SIERRA CARWASH	12
BofA CC - EF	10/24/2023	HOLLY MEGEE	NARTRAINING	750
BofA CC - EF	10/24/2023	JESSE TSCHETTER	THE HOME DEPOT #3312	83.44
BofA CC - EF	10/26/2023	ZACHARY PEDERSEN	NATIONAL EMERGENCY TRA	612.24
BofA CC - EF	10/26/2023	EFFPD 1	PAYPAL *NAR TRAINING L	2250
BofA CC - EF	10/26/2023	KEVIN MAY	THE HOME DEPOT #3312	85.94
BofA CC - EF	10/27/2023	KEVIN REPAN	THE HOME DEPOT #3312	49.92
BofA CC - EF	10/27/2023	ACCOUNTS PAYABLE	DTV*DIRECTV SERVICE	118.12
BofA CC - EF	10/29/2023	ACCOUNTS PAYABLE	FEDEX50633453	10.99
BofA CC - EF	10/30/2023	LARRY GOSS	NV EMERGENCY MED SVC	70.25
BofA CC - EF	10/30/2023	ACCOUNTS PAYABLE	Spectrum	307.45
				\$ 11,704.94
BofA CC - VISA	10/4/2023	VINCE WEAVER	COSTCO WHSE #0127	636.26
BofA CC - VISA	10/4/2023	VINCE WEAVER	COSTCO WHSE #0127	-150
BofA CC - VISA	10/18/2023	TONI BRAGA	COSTCO BY INSTACART	81.04
				\$ 567.30
			GRAND TOTAL	\$ 12,272.24

\* Indicates charges for employees being deployed as a fire resource and will be reimbursed.

# No purchases this month relating to the CIP

## East Fork Fire Protection District

### AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of September 2023 in the amount of \$48,245.54. (Kathy Lewis, CPA, CFO/Director of Finance)
  
2. **Recommended Motion:** Motion to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of September 2023 in the amount of \$48,245.54.
  
3. **Financial Impact:** NA **Amount:** \$48,245.54  
**Fund Name:** NA **Account Number:** NA
  
4. **Prepared by:** Katie Dorsey, Medical Billing Specialist II
  
5. **Meeting Date:** November 21, 2023 **Time Required:** NA
  
6. **Agenda:** Consent
  
7. **Background Information:** The East Fork Fire Protection District is requesting approval from the Board on ambulance billing bad debt write-offs for the period of September 2023 in the amount of \$48,245.54 and include accounts forwarded to a collection agency after all attempts to collect the debt were exhausted, Sierra Saver Membership write-offs, Reduction/Discounts, deceased write-offs, hardship, and bankruptcy.
  
8. **Reviewed by:**  

<input type="checkbox"/> District Fire Chief	<input type="checkbox"/> Board President
<input type="checkbox"/> Legal Counsel	<input type="checkbox"/> Other
  
9. **Board Action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications
<input type="checkbox"/> Denied	<input type="checkbox"/> Deferred
<input type="checkbox"/> Other	

**Agenda Item # 3E**



**East Fork Fire Protection District  
Ambulance Billings and Write Summary  
Billing Analysis  
FY23/24**

	July	Aug	Sept	YTD
<b>Total Billed</b>	799,654.50	891,122.76	861,062.27	2,551,839.53
<b>Credit Type/Credit Code</b>				
W/OFF Bad Debt		(300.61)		(300.61)
W/OFF Bad Debt Deceased	5,407.17	612.13	1,529.56	7,548.86
W/OFF Bankruptcy	(3,187.65)			(3,187.65)
W/OFF Reduction Discount	2,875.94	33.93	1,462.24	4,372.11
W/OFF Carson City SS Membership	300.00		2,861.04	3,161.04
W/OFF Lyon County SS Membership				-
W/OFF Sierra Saver Membership	2,912.45	4,491.44	7,238.22	14,642.11
W/OFF SS Volunteer Membership				-
W/OFF SS Employee Membership			5,643.91	5,643.91
W/OFF Hardship	2,042.84		600.00	2,642.84
W/OFF Sent to Collections	27,622.33	55,793.90	28,910.57	112,326.80
<b>Total</b>	37,973.08	60,630.79	48,245.54	146,849.41
<b>Percentage of W/OFF to Billings</b>	4.75%	6.80%	5.60%	5.75%
 Total Billed Calls	344	379	365	1088

# Credit As Type Summary Report (Deposit Date)

Deposit Date IS BETWEEN 09/01/2023 AND 09/30/2023; AND Credits IS W/OFF BAD DEBT OR W/OFF BAD DEBT - DECEASED OR W/OFF BANKRUPTCY OR W/OFF CARSON CITY CC+ MBR OR W/OFF HARDSHIP OR W/OFF LYON COUNTY SS + MBR OR W/OFF REDUCTION/DISCOUNT OR W/OFF SENT TO COLLECTIONS OR W/OFF SIERRA SAVER

---

## EAST FORK FIRE PROTECTION DISTRICT

<u>Credit Type/Credit Code</u>	<u>Count</u>	<u>Dollars</u>
<b>Writeoffs</b>		
W/OFF BAD DEBT - DECEASED	5	1,529.56
W/OFF CARSON CITY CC+ MBR	3	2,861.04
W/OFF HARDSHIP	2	600.00
W/OFF REDUCTION/DISCOUNT	10	1,462.24
W/OFF SIERRA SAVER MBRSHIP	14	7,238.22
W/OFF SENT TO COLLECTIONS	66	28,910.57
W/OFF SIERRA SAVER EMPLOYEE	2	5,643.91
<b>Totals For Type</b>	<b>102</b>	<b>\$ 48,245.54</b>

---

## Company Totals

102

\$ 48,245.54

**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of August 2023. (Kathy Lewis, CPA, CFO/Director of Finance)
  
2. **Recommended Motion:** Motion to accept the report on state consolidated taxes collection and distribution as of August 2023.
  
3. **Funds Available:** NA **Amount:** \$207,864.41  
  
**Fund Name:** General **Account Number:** 335.001
  
4. **Prepared by:** Julie Andress, Accounting Specialist
  
5. **Meeting Date:** November 21, 2023 **Time Required:** NA
  
6. **Agenda:** Consent
  
7. **Background Information:** The attached report reflects the state consolidated taxes collected for Douglas County and the distributed share to the District. Monthly, the state collects, consolidates and distributes 6 different taxes to each county and each appropriate district within that county. In FY 22/23, Douglas became a non-guaranteed county. This means the Supplemental City-County Relief Tax (SCCRT) distributed to Douglas County entities will be based on actual collections and not a guaranteed amount. A chart has been included showing the historical fluctuations of the SCCRT for non-guaranteed counties.

The six consolidated taxes are as follows:

- **BCCRT** – Basic City County Relief Tax, 1/2% of statewide sales/use tax. Distributed to the county where the sale was made. For out-of-state companies, BCCRT is distributed based on population.
- **SCCRT** – Supplemental City-County Relief Tax, 1.75% of statewide sales/use tax. Total distribution is proportionate to the amount of in-state collections as a whole, after guaranteed counties have received their allocation.
- **Cigarette** – Collected statewide and distributed to counties based on population.
- **Liquor** – Collected statewide and distributed to counties based on population.
- **RPTT** – Real Property Transfer Tax, tax based on value of real property transfers and distributed to county of origin.
- **GST** – Government Services Tax, tax based on value of motor vehicle and distributed to county of origin.

8. **Reviewed by:**

<u>          </u> District Fire Chief	<u>          </u> Board President
<u>          </u> Legal Counsel	<u>          </u> Other

9. **Board Action:**

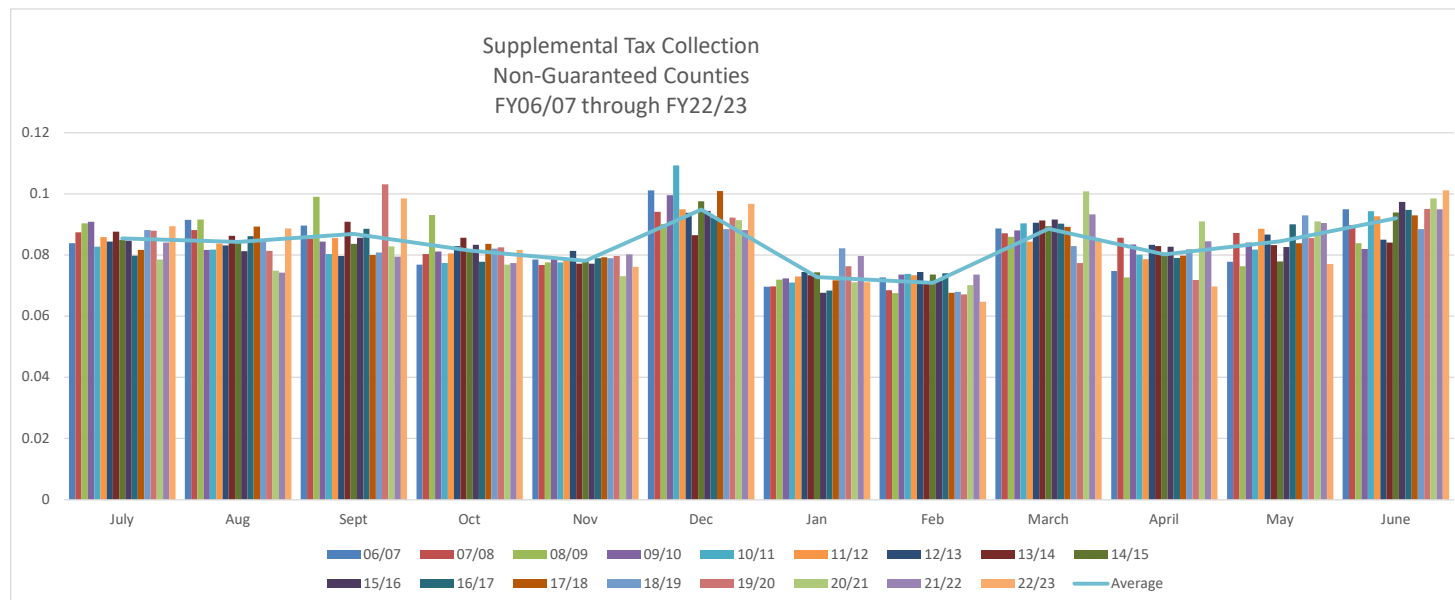
<u>          </u> Approved	<u>          </u> Approved with Modifications
<u>          </u> Denied	<u>          </u> Deferred
<u>          </u> Other	

East Fork Fire Protection District  
Report of Consolidated Taxes Collected  
FY23-24

% of year: 16.67%

Actual														%	
2023-24	July	August	September	October	November	December	January	February	March	April	May	June	Total		Collected
BCCRT	5,742,627	511,947.27	499,133.51											1,011,080.78	17.61%
SCCRT	20,248,274	1,744,533.99	1,693,161.47											3,437,695.46	16.98%
CIGARETTE	133,389	12,523.66	9,667.87											22,191.53	16.64%
LIQUOR	76,583	8,434.64	6,237.61											14,672.25	19.16%
RPTT **	1,243,174													-	0.00%
GST	3,645,118	300,957.12	318,084.82											619,041.94	16.98%
<b>TOTAL</b>	<b>31,089,165</b>	<b>2,578,396.68</b>	<b>2,526,285.28</b>	-	-	-	-	-	-	-	-	-	<b>5,104,681.96</b>	<b>16.42%</b>	
EFFPD Share	2,559,771														
Avg Monthly Payment	213,314														
Actual Payment		212,287.35	207,864.41											420,151.76	16.41%
EFFPD Share of Total Collections		8.23%	8.23%											8.23%	
Over/(Under) Average		(1,026.89)	(5,449.83)											(6,476.72)	

\*\* RPTT collected and remitted quarterly



Average Monthly	8.54%	8.43%	8.69%	8.15%	7.81%	9.48%	7.28%	7.09%	8.86%	8.02%	8.45%	9.20%
Average Cumulative	8.54%	16.97%	25.66%	33.81%	41.62%	51.10%	58.38%	65.47%	74.33%	82.35%	90.80%	100.00%

# East Fork Fire Protection District

## AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve contracts with Cigna Health Insurance for medical coverage, Principal Insurance for dental and vision coverage, and Standard Life for life insurance coverage and voluntary benefits for the employees of the East Fork Fire Protection District for CY 2024 at an annual cost of approximately \$1,734,678. (Lisa Owen, Director of Administrative Services) 15 minutes.
2. **Recommended Motion:** To approve contracts with Cigna Health Insurance for medical coverage, Principal Insurance for dental and vision coverage, and Standard Life for life insurance coverage and voluntary benefits for the employees of the East Fork Fire Protection District for CY 2024 at an annual cost of approximately \$1,734,678.
3. **Funds Available:** Yes **Amount:** \$1,734,678  
**Fund Name:** General Fund **Account Number:** 650-231-511-183
4. **Prepared by:** Lisa Owen, Director of Administrative Services
5. **Meeting Date:** November 21, 2023 **Time Required:** 15 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** The East Fork Fire Protection District’s Insurance Benefit Committee, represented by Captain Roy Minor, Captain Sky Dwinell, and Director of Administrative Services, Lisa Owen, have recommended to the District Fire Chief that the District approve contracts for medical insurance with Cigna Health, Principal for dental and vision coverage, and Standard Life plans at an annual cost of approximately \$1,734,678. This cost represents a 0.4% decrease in medical premiums, a 10.7% decrease in dental premiums, and a 0% change for vision and life insurance premiums. The District’s broker, Tim Holland with LP Insurance Services, obtained several proposals from various insurance companies. The plans being recommended for approval represent the most cost-effective plan with the highest level of benefit to the employees, as well as the most robust provider network. The District previously utilized the Cigna Health Plan for four years and was happy with their service. The Benefit Committee supports this recommendation. This cost also includes 11 retirees who remain on the District’s insurance plan but reimburse the District for their premium costs. Currently the District receives approximately \$131,597.88 annually in retiree reimbursements. There are no plan changes, other than an IRS mandate that is effective January 1, 2024, which increases an individual deductible from \$3,000 per year to \$3,200.

Should the Board approve this recommendation, this would bring the District’s average annual increase in medical premiums from 5.23% down to 4.67%.

The District Fire Chief agrees with the recommendation from the Benefits Committee.

8. **Reviewed by:**  

<input type="checkbox"/> District Fire Chief	<input type="checkbox"/> Board President
<input type="checkbox"/> Legal Counsel	<input type="checkbox"/> Other
9. **Board Action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications
<input type="checkbox"/> Denied	<input type="checkbox"/> Deferred
<input type="checkbox"/> Other	



# EAST FORK FIRE PROTECTION DISTRICT

1694 County Road  
Minden, NV 89423  
(775) 782-9040  
(775) 782-9043 (fax)  
[www.eastforkfire.org](http://www.eastforkfire.org)

Tod F. Carlini, District Fire Chief  
Amy Ray, Deputy Fire Chief/Fire Marshal  
Scott Gorgon, Deputy Chief/Operations  
Larry Goss, Deputy Fire Chief/Training  
Lisa Owen, Director of Administrative Services  
Kathy Lewis, CPA, Director of Financial Services  
Tom Hein, Executive Program Manager

November 9, 2023

To: Tod Carlini, District Fire Chief

Regarding: 2024 CY District Health Insurance Program

The East Fork Fire Protection District's Insurance Benefits Committee has reviewed the proposals submitted by various insurance providers for the 2024 calendar year. Taken into consideration was overall cost, benefit changes, provider networks, and customer service.

Upon review and discussion of these proposals, the Benefits Committee unanimously agrees that the District Fire Chief should seek approval from the District Board for the following recommendations:

1. Accept the offer from Cigna Insurance for primary health insurance at a -0.4% decrease for the 2024 calendar year.
2. Accept the offer from Principal Insurance for their dental plan at a -10.70% decrease for the 2024 calendar year.
3. Accept the offer from Principal Insurance for their vision plan at 0% change in premium costs for the 2024 calendar year.
4. Accept the offer from Standard Life Insurance to renew the life insurance plan at a 0% change in premium costs for the 2024 calendar year.

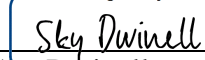
**East Fork Professional Firefighters Association**

DocuSigned by:

  
Roy Minor  
M11803FEA7B41B...

Roy Minor  
Captain

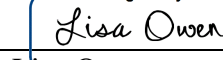
DocuSigned by:

  
Sky Dwinell  
M114EA...

Sky Dwinell  
Captain

**Non-Represented Employees**

DocuSigned by:

  
Lisa Owen  
M106420642E...

Lisa Owen  
Director of Administrative Services



January 1, 2024

Employee Benefits Renewal Proposal

Presented by:



**INSURANCE**



# Executive Summary



INSURANCE



**Your LP Insurance Team**

**Medical - Renewal and Options**

**Dental - Renewal and Options**

**Vision Options**

**Group & Vol. Life and AD&D**

**Vol. Disability Insurance**

**Next Steps**



# Your Dedicated Service Team



## **Employee Benefits Consultant**

Tim Holland

[tim.holland@lpins.net](mailto:tim.holland@lpins.net)

**Direct:** 775-336-1938

**Cell:** 775-560-6778



## **Account Executive**

Maria Ibarra

[maria.ibarra@lpins.net](mailto:maria.ibarra@lpins.net)

**Direct:** 775-221-8090



## **Claims & Billing Support**

Celena Hernandez

[celena.hernandez](mailto:celena.hernandez)

**Direct:** 775-221-8097



## **Account Coordinator**

Kaity Webber

[kaity.webber@lpins.net](mailto:kaity.webber@lpins.net)

**Direct:** 775-221-8742

# East Fork Fire

## Marketing Overview

**CARRIERS CONTACTED**

**Medical**

**Aetna - Current & Renewal**

Prominence  
Cigna  
Hometown Health  
United Healthcare / Surest  
Anthem

**BID RESPONSE**

**Presented (8.5%) w/ Buy Down Option (6.9%)**  
Presented (-7%), 2 Year Rate Cap  
Presented (2.4%), Revised (-0.4%)  
Presented (7.6%)  
Presented (8%), with Alternate Option (5%)  
DTQ

**CARRIERS CONTACTED**

**Life and AD&D**

**The Standard - Current**  
**Voluntary Life and AD&D**  
**The Standard - Current**  
**Voluntary Long-Term Disability**  
**The Standard - Current**

**BID RESPONSE**

**Rate Pass through 2026**  
**Rate Pass through 2026**  
**Rate Pass through 2026**

**CARRIERS CONTACTED**

**Dental**

**Aetna - Current and Renewal**

Principal  
Kansas City Life  
Renaissance  
Anthem  
United Healthcare

**BID RESPONSE**

**Presented (6.4%)**  
Revised Presented (-10%)  
Presented Two Options (-10.5% and 16.2%)  
Presented (-10%)  
Presented (-6%)  
Presented (-15%)

**Rate Pass through 2025**

Revised Presented (0% - Rate Match)  
Presented (-1.9%)  
Presented (-5%)  
Presented (-7.5%)  
DTQ

- Notes:**
- UHC bundling discount opportunities if ancillary lines are packaged (up to 2.5% off medical)
  - Principal (up to 5-7%) bundling discount opportunity if all ancillary lines are packaged
  - KCL (up to 2%) bundling discount opportunity if all ancillary lines are packaged
  - Renaissance (up to 4-6%) bundling discount opportunity if all ancillary lines are packaged





Aetna - Renewal and Alternate Option

Carrier	Current & Renewal		Aetna Alternate Plan - Buy Down Option	
	Aetna HDHP (HSA) PPO \$3,000 Aetna (Managed Choice)	Aetna PPO \$1,500 Aetna (Managed Choice)	Aetna HDHP (HSA) \$3,000 Aetna (Managed Choice)	Aetna PPO \$1,500 Aetna (Managed Choice)
Plan Name				
Network	Aetna (Managed Choice)	Aetna (Managed Choice)	Aetna (Managed Choice)	Aetna (Managed Choice)
Individual Deductible	<u>In-Network</u> \$3,000	\$1,500	\$3,500	\$2,000
Family Deductible	\$6,000	\$3,000	\$6,500	\$3,500
Individual Out of Pocket Max.	\$4,000	\$5,000	\$4,500	\$5,000
Family Out of Pocket Max.	\$8,000	\$10,000	\$8,500	\$10,000
Primary Physician	\$0 After Ded.	\$30	\$0 After Ded.	\$40
Specialist Physician	\$0 After Ded.	\$60	\$0 After Ded.	\$70
Telemedicine / Virtual Visit	\$0 After Ded.	\$0	\$0 After Ded.	\$0
Urgent Care	\$0 After Ded.	\$100	\$0 After Ded.	\$100
Emergency Room	\$0 After Ded.	\$500 + 20%	\$0 After Ded.	\$550 + 20%
Lab / X-Ray (Non-Hospital)	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.
MRI, PET, CT Scans (Non-Hospital)	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.
Outpatient Surgery (Ambulatory)	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.
Inpatient Hospitalization	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.
Prescription Deductible	Included in Medical	None	Included in Medical	None
Tier I	\$20 After Ded.	\$15	\$20 After Ded.	\$15
Tier II	\$60 After Ded.	\$45	\$60 After Ded.	\$45
Tier III	\$100 After Ded.	\$95	\$100 After Ded.	\$95
Tier IV	20% up to \$350 Max. After Ded.	20% up to \$350 Max.	20% up to \$350 Max. After Ded.	20% up to \$350 Max.
Rates	<b>Current</b>	<b>Renewal</b>	<b>Current</b>	<b>Proposed</b>
Employee	\$765.59	\$828.77	\$771.86	\$881.00
Employee + Spouse	\$1,531.25	\$1,657.62	\$1,543.79	\$1,762.07
Employee + Children	\$1,370.46	\$1,483.56	\$1,381.70	\$1,577.07
Family	\$1,998.30	\$2,163.22	\$2,014.67	\$2,299.54
Estimated Monthly Premium	\$140,193	\$151,763	\$5,403	\$6,167
Estimated Annual Premium	\$1,682,321	\$1,821,160	\$64,838	\$74,006
Total \$ Over/Under Current	-	\$256,072	-	\$9,168
Total % Over/Under Current	-	15.2%	-	14.1%
Annual Premium	Combined Plan Totals			
Total \$ Over/Under Current	\$1,895,767			
Total % Over/Under Current	\$148,609			
	8.5%			





2 Year Rate Cap

Carrier	Current & Renewal		Option #1 - Prominence		Option #2 - Cigna	
	Aetna	Aetna	PPO HD (HSA) \$3,200	PPO \$1,500	HSA OAP \$3,000	Cigna
Plan Name	HDHP (HSA) PPO \$3,000	PPO \$1,500				OAP PPO \$1,500
Network	Aetna (Managed Choice)	Aetna (Managed Choice)	Cigna PPO	Cigna PPO	Cigna PPO	Cigna PPO
Individual Deductible	In-Network \$3,000	In-Network \$1,500	In-Network \$3,200	In-Network \$1,500	In-Network Employee Only \$3,000 Employee within a Family \$3,200	In-Network \$1,500
Family Deductible	\$5,000	\$3,000	\$6,400	\$4,500	\$6,000	\$3,000
Individual Out of Pocket Max.	\$4,000	\$5,000	\$3,200	\$5,000	\$4,000	\$5,000
Family Out of Pocket Max.	\$8,000	\$10,000	\$6,400	\$10,000	\$8,000	\$10,000
Primary Physician	\$0 After Ded.	\$30	\$0 After Ded.	\$25	\$0 After Ded.	\$30
Specialist Physician	\$0 After Ded.	\$60	\$0 After Ded.	\$50	\$0 After Ded.	\$60
Telemedicine / Virtual Visit	\$0 After Ded.	\$0	\$0	\$0	\$0 After Ded.	\$30
Urgent Care	\$0 After Ded.	\$100	\$0 After Ded.	\$50	\$0 After Ded.	\$100
Emergency Room	\$0 After Ded.	\$500 + 20%	\$0 After Ded.	\$500	\$0 After Ded.	\$500 + 20%
Lab / X-Ray (Non-Hospital)	\$0 After Ded.	20% After Ded.	\$0 After Ded.	\$0 / \$25	\$0 After Ded.	20% After Ded.
MRI, PET, CT Scans (Non-Hospital)	\$0 After Ded.	20% After Ded.	\$0 After Ded.	\$250	\$0 After Ded.	20% After Ded.
Outpatient Surgery (Ambulatory)	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.
Inpatient Hospitalization	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.
Prescription Deductible	Included in Medical	None	None	None	Included in Medical	None
Tier I	\$20 After Ded.	\$15	\$0 After Ded.	\$15	\$20 After Ded.	\$15
Tier II	\$60 After Ded.	\$45	\$0 After Ded.	\$40	\$60 After Ded.	\$45
Tier III	\$100 After Ded.	\$95	\$0 After Ded.	\$60	\$100 After Ded.	\$95
Tier IV	20% up to \$350 Max. After Ded.	20% up to \$350 Max.	\$0 After Ded.	20%	20% up to \$150 After Ded.	20%
Rates	Current	Current	Proposed	Proposed	Proposed	Proposed
Employee	\$765.59	\$771.86	\$711.88	\$717.65	\$780.44	\$820.49
Employee + Spouse	\$1,531.25	\$1,543.79	\$1,423.82	\$1,435.36	\$1,565.57	\$1,640.98
Employee + Children	\$1,370.46	\$1,381.70	\$1,274.31	\$1,284.64	\$1,400.69	\$1,468.68
Family	\$1,998.30	\$2,014.67	\$1,858.10	\$1,873.16	\$2,044.49	\$2,141.48
Estimated Monthly Premium	\$140,193	\$5,403	\$130,358	\$5,024	\$143,329	\$5,743
Estimated Annual Premium	\$1,682,321	\$64,838	\$1,564,291	\$60,284	\$1,719,943	\$68,921
Total \$ Over/Under Current	-	-	-\$118,029	-\$4,554	\$37,623	\$4,083
Total % Over/Under Current	-	-	-7.0%	-7.0%	2.2%	6.3%
Annual Premium	Combined Renewal (Revised)					
Total \$ Over/Under Current	\$1,895,767					
Total % Over/Under Current	8.5%					
Annual Premium	Combined (Revised)					
Total \$ Over/Under Current	\$1,739,748					
Total % Over/Under Current	-0.4%					



Carrier	Current & Renewal		Option #3 - Hometown Health	
	Aetna	Aetna	Hometown Health	Hometown Health
Plan Name	HDHP (HSA) PPO \$3,000	PPO \$1,500	24 LG PPO HD (HSA) \$3,200	24 LG PPO \$1,500
Network	Aetna (Managed Choice)	Aetna (Managed Choice)	Hometown PPO	Hometown PPO
Individual Deductible	In-Network \$3,000	In-Network \$1,500	In-Network \$3,200	In-Network \$1,500
Family Deductible	\$6,000	\$3,000	\$6,400	\$3,000
Individual Out of Pocket Max.	\$4,000	\$5,000	\$3,200	\$5,000
Family Out of Pocket Max.	\$8,000	\$10,000	\$6,400	\$10,000
Primary Physician	\$0 After Ded.	\$30	0% After Ded.	\$25
Specialist Physician	\$0 After Ded.	\$60	0% After Ded.	\$50
Telemedicine / Virtual Visit	\$0 After Ded.	\$0	\$50	\$0
Urgent Care	\$0 After Ded.	\$100	0% After Ded.	\$50
Emergency Room	\$0 After Ded.	\$500 + 20%	0% After Ded.	\$250
Lab / X-Ray (Non-Hospital)	\$0 After Ded.	20% After Ded.	0% After Ded.	\$0 / \$50
MRI, PET, CT Scans (Non-Hospital)	\$0 After Ded.	20% After Ded.	0% After Ded.	\$50
Outpatient Surgery (Ambulatory)	\$0 After Ded.	20% After Ded.	0% After Ded.	\$500
Inpatient Hospitalization	\$0 After Ded.	20% After Ded.	0% After Ded.	20% After Ded.
Prescription Deductible	Included in Medical	None	Included in Medical	None
Tier I	\$20 After Ded.	\$15	0% After Ded.	\$15
Tier II	\$60 After Ded.	\$45	0% After Ded.	\$45
Tier III	\$100 After Ded.	\$95	0% After Ded.	\$90
Tier IV	20% up to \$350 Max. After Ded.	20% up to \$350 Max.	0% After Ded.	30%
Rates	Current	Current	Proposed	Proposed
Employee	\$765.59	\$771.86	\$823.66	\$830.41
Employee + Spouse	\$1,531.25	\$1,543.79	\$1,647.40	\$1,660.89
Employee + Children	\$1,370.46	\$1,381.70	\$1,474.41	\$1,486.50
Family	\$1,998.30	\$2,014.67	\$2,149.87	\$2,167.49
Estimated Monthly Premium	\$140,193	\$5,403	\$150,827	\$5,813
Estimated Annual Premium	\$1,682,321	\$64,838	\$1,809,925	\$69,756
Total \$ Over/Under Current	-	-	\$127,605	\$4,918
Total % Over/Under Current	-	-	7.6%	7.6%
Annual Premium	Combined			
Total \$ Over/Under Current	\$1,879,681			
Total % Over/Under Current	8.5%			
	Combined Renewal Plan Totals (Revised)			
	\$1,895,767			
	\$148,609			
	8.5%			



Alternate Medical Options - United Healthcare

Carrier	Current & Renewal		Option #4 - United Healthcare		Alternate HSA & PPO	
	Aetna HDHP (HSA) PPO \$3,000 Aetna (Managed Choice)	Aetna PPO \$1,500 Aetna (Managed Choice)	United Healthcare DITF MOD HSA \$3,200 Choice Plus	United Healthcare C-JZW PPO \$1,500 Choice Plus	United Healthcare DITF HSA \$5,500 Choice Plus	Surest D5500 Surest Choice Plus
Individual Deductible	In-Network \$3,000	In-Network \$1,500	In-Network \$3,200	In-Network \$1,500	In-Network \$3,500	In-Network \$0
Family Deductible	\$6,000	\$3,000	\$6,400	\$3,000	\$7,000	\$0
Individual Out of Pocket Max.	\$4,000	\$5,000	\$4,000	\$5,000	\$3,500	\$5,500
Family Out of Pocket Max.	\$8,000	\$10,000	\$8,000	\$10,000	\$7,000	\$11,000
Primary Physician	\$0 After Ded.	\$30	\$0 After Ded.	\$30	\$0 After Ded.	\$25-\$125
Specialist Physician	\$0 After Ded.	\$60	\$0 After Ded.	\$60	\$0 After Ded.	\$25-\$125
Telemedicine / Virtual Visit	\$0 After Ded.	\$0	\$0 After Ded.	\$0	\$0 After Ded.	\$0
Urgent Care	\$0 After Ded.	\$100	\$0 After Ded.	\$100	\$0 After Ded.	\$70
Emergency Room	\$0 After Ded.	\$500 + 20%	\$0 After Ded.	\$500	\$0 After Ded.	\$700
Lab / X-Ray (Non-Hospital)	\$0 After Ded.	20% After Ded.	\$0 After Ded. *	\$25 *	\$0 After Ded. *	\$0
MRI, PET, CT Scans (Non-Hospital)	\$0 After Ded.	20% After Ded.	\$0 After Ded. *	20% After Ded. *	\$0 After Ded. *	\$200-\$950
Outpatient Surgery (Ambulatory)	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.	\$0 After Ded.	\$50-\$3,500
Inpatient Hospitalization	\$0 After Ded.	20% After Ded.	\$0 After Ded.	20% After Ded.	\$0 After Ded.	\$400-\$3,500
Prescription Deductible	Included in Medical	None	Included in Medical	None	Included in Medical	None
Tier I	\$20 After Ded.	\$15	\$10 After Ded.	\$10	\$10 After Ded.	\$25
Tier II	\$60 After Ded.	\$45	\$35 After Ded.	\$35	\$35 After Ded.	\$90
Tier III	\$100 After Ded.	\$95	\$70 After Ded.	\$70	\$70 After Ded.	\$120
Tier IV	20% up to \$350 Max. After Ded.	20% up to \$350 Max.	\$250 After Ded.	N/A	\$250 After Ded.	N/A
Rates	Current	Current	Proposed	Proposed	Proposed	Proposed
Employee	\$765.59	\$771.86	\$822.24	\$946.18	\$803.79	\$804.22
Employee + Spouse	\$1,531.25	\$1,543.79	\$1,644.48	\$1,892.36	\$1,607.58	\$1,608.44
Employee + Children	\$1,370.46	\$1,381.70	\$1,471.81	\$1,693.66	\$1,438.78	\$1,439.55
Family	\$1,998.30	\$2,014.67	\$2,146.05	\$2,469.53	\$2,097.89	\$2,099.01
Estimated Monthly Premium	\$140,193	\$5,403	\$150,561	\$6,623	\$147,182	\$5,630
Estimated Annual Premium	\$1,682,321	\$64,838	\$1,806,726	\$79,479	\$1,766,183	\$67,554
Total \$ Over/Under Current	-	-	\$124,406	\$14,641	\$83,862	\$2,717
Total % Over/Under Current	-	-	7.4%	22.6%	5.0%	4.2%
Annual Premium	Combined					
Total \$ Over/Under Current	\$1,895,767					
Total % Over/Under Current	\$148,609					
	8.5%					

\* Within United Healthcare Designated Diagnostic Provider Network



Dental - Renewal and Options



Carrier Network	Dental Aetna		Option 1 Principal		Option 2a & 2b Kansas City Life (2a)		Option 2a & 2b Kansas City Life (2b)		Option 3 Renaissance		Option 4 United Healthcare		Option 5 Anthem			
	Reimbursement Type Calendar Year Deductible	Coverage Level	Annual Maximum Ortho Annual Maximum	Coverage	DDS IN / OON Neg. Fee / UCR 90th	DDS IN / OON Neg. Fee / UCR 90th	DDS IN / OON Neg. Fee / UCR 90th	DDS IN / OON Neg. Fee / UCR 90th	DDS IN / OON PPO Fee / PPO Fee	UHC PPO IN / OON PPO Fee / MAC	Complete Network IN / OON Neg. Fee / UCR 90th	Estimated Monthly Premium	Estimated Annual Premium	Total \$ Over/Under Current Total % Over/Under Current	Rate Guarantees	
Individual Family	Preventive Basic Major Child Ortho	\$2,000 N/A	Twice Every 12 Months Anterior Only Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$33.92 \$69.52 \$89.09 \$123.94	\$36.09 \$73.97 \$94.79 \$131.87	12 Months	6.4%
		\$2,000 N/A	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$28.91 \$57.48 \$69.47 \$102.90	REVISED \$31.14 \$61.90 \$74.80 \$110.79	12 Months	-17.1%
		\$2,000 N/A	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$30.36 \$62.22 \$79.73 \$110.92	\$39.41 \$80.78 \$103.52 \$144.02	12 Months	-10.5%
		\$2,000 N/A	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$30.53 \$62.57 \$80.18 \$111.55	\$39.41 \$80.78 \$103.52 \$144.02	24 Months	-10.0%
		\$2,000 N/A	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$28.73 \$58.88 \$75.46 \$104.98	\$28.73 \$58.88 \$75.46 \$104.98	12 Months	-15.3%
		\$2,000 N/A	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$7,746 \$92,950 \$111.55	\$7,746 \$92,950 \$111.55	24 Months	-6.4%
		\$2,000 N/A	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$7,289 \$87,473 \$104.98	\$7,289 \$87,473 \$104.98	12 Months	-15.800%
		\$2,000 N/A	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Twice Every 12 Months Anterior & Posterior Not Covered Major Basic Basic	Employee 28 Employee + Spouse 24 Employee + Child(ren) 6 Family 44	\$31.74 \$65.05 \$83.37 \$115.98	\$31.74 \$65.05 \$83.37 \$115.98	24 Months	-6.4%



Vision Benefits - Options

		Rate Pass through 1/1/2025			
		Current		VSP	
<b>Carrier Network</b>		VSP Choice		VSP Choice	
<b>Frequency</b>		<b>In Network</b>	<b>Out-of-Network</b>	<b>In Network</b>	<b>Out-of-Network</b>
	Eye Examination	Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
	Contact Lenses / Lenses	Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
	Frames	Every 24 Months	Every 24 Months	Every 24 Months	Every 24 Months
<b>Copayments</b>		\$10	\$25	\$10	\$25
	Exams				
	Materials				
<b>Schedule of Benefits</b>		100%	Up to \$45	100%	Up to \$45
	Exam	100%	Up to \$30	100%	Up to \$30
	Single Vision Lenses	100%	Up to \$50	100%	Up to \$50
	Bifocal Lenses	100%	Up to \$65	100%	Up to \$65
	Trifocal Lenses	N/A	N/A	100%	Up to \$100
	Lenticular Lenses	Up to \$130	Up to \$70	Up to \$130	Up to \$70
	Frames	Up to \$130	Up to \$105	Up to \$130	Up to \$105
	Elective Contact Lenses	Up to \$130	Up to \$210	Up to \$130	Up to \$210
	Med. Necessary Contacts	100%	Up to \$210	100%	Up to \$210
<b>Rates</b>		<b>Proposed</b>	<b>REVISED</b>	<b>Proposed</b>	<b>Proposed</b>
	Employee	\$5.22	\$6.08	\$5.97	\$5.78
	Employee + Spouse	\$11.66	\$9.73	\$9.55	\$9.24
	Employee + Child(rare)	\$12.09	\$9.93	\$9.75	\$9.43
	Family	\$19.89	\$16.02	\$15.72	\$15.22
	Total	\$1,374	\$1,168	\$1,147	\$1,110
	Estimated Monthly Premium	\$16,484	\$14,019	\$13,758	\$13,318
	Estimated Annual Premium	\$2,466	\$0	-\$260	-\$700
	Total \$ Over/Under Current	17.6%	0.0%	-1.9%	-5.0%
	Total % Over/Under Current				
	Rate Guarantee	24 Months			
		Renews 1/1/2025			
		36 Months			

Option 4	Option 3	Option 2	Option 1
<b>United Healthcare</b>	<b>Renaissance</b>	<b>Kansas City Life</b>	<b>Principal</b>
Standard Network	VS Choice	VS Choice	VSP Choice
<b>In-Network</b>	<b>In-Network</b>	<b>In-Network</b>	<b>In Network</b>
<b>Out-of-Network</b>	<b>Out-of-Network</b>	<b>Out-of-Network</b>	<b>Out-of-Network</b>

Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 24 Months	Every 24 Months	Every 24 Months	Every 24 Months
\$10	\$10	\$10	\$10
\$25	\$25	\$25	\$25
100%	100%	100%	100%
Up to \$40	Up to \$45	Up to \$45	Up to \$45
Up to \$40	Up to \$30	Up to \$30	Up to \$30
Up to \$60	Up to \$50	Up to \$50	Up to \$50
Up to \$80	Up to \$65	Up to \$65	Up to \$65
Up to \$80	Up to \$100	Up to \$100	Up to \$100
Up to \$45	N/A	Up to \$70	Up to \$70
Up to \$105	Up to \$130	Up to \$130	Up to \$130
Up to \$210	Up to \$105	Up to \$105	Up to \$105
100%	100%	100%	100%
<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
\$5.62	\$5.78	\$5.97	\$5.22
\$9.00	\$9.24	\$9.55	\$11.66
\$9.18	\$9.43	\$9.75	\$12.09
\$14.81	\$15.22	\$15.72	\$19.89
\$1,080	\$1,110	\$1,147	\$1,374
\$12,961	\$13,318	\$13,758	\$16,484
-\$1,058	-\$700	-\$260	\$2,466
-7.5%	-5.0%	-1.9%	17.6%
36 Months	24 Months	24 Months	24 Months

Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 24 Months	Every 24 Months	Every 24 Months	Every 24 Months
\$10	\$10	\$10	\$10
\$25	\$25	\$25	\$25
100%	100%	100%	100%
Up to \$45	Up to \$45	Up to \$45	Up to \$45
Up to \$30	Up to \$30	Up to \$30	Up to \$30
Up to \$50	Up to \$50	Up to \$50	Up to \$50
Up to \$65	Up to \$65	Up to \$65	Up to \$65
Up to \$100	Up to \$100	Up to \$100	Up to \$100
Up to \$70	Up to \$70	Up to \$70	Up to \$70
Up to \$105	Up to \$105	Up to \$105	Up to \$105
Up to \$210	Up to \$210	Up to \$210	Up to \$210
100%	100%	100%	100%
<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
\$5.62	\$5.78	\$5.97	\$5.22
\$9.00	\$9.24	\$9.55	\$11.66
\$9.18	\$9.43	\$9.75	\$12.09
\$14.81	\$15.22	\$15.72	\$19.89
\$1,080	\$1,110	\$1,147	\$1,374
\$12,961	\$13,318	\$13,758	\$16,484
-\$1,058	-\$700	-\$260	\$2,466
-7.5%	-5.0%	-1.9%	17.6%
36 Months	24 Months	24 Months	24 Months

Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 24 Months	Every 24 Months	Every 24 Months	Every 24 Months
\$10	\$10	\$10	\$10
\$25	\$25	\$25	\$25
100%	100%	100%	100%
Up to \$45	Up to \$45	Up to \$45	Up to \$45
Up to \$30	Up to \$30	Up to \$30	Up to \$30
Up to \$50	Up to \$50	Up to \$50	Up to \$50
Up to \$65	Up to \$65	Up to \$65	Up to \$65
Up to \$100	Up to \$100	Up to \$100	Up to \$100
Up to \$70	Up to \$70	Up to \$70	Up to \$70
Up to \$105	Up to \$105	Up to \$105	Up to \$105
Up to \$210	Up to \$210	Up to \$210	Up to \$210
100%	100%	100%	100%
<b>Proposed</b>	<b>REVISED</b>	<b>Proposed</b>	<b>Proposed</b>
\$5.22	\$6.08	\$5.97	\$5.22
\$11.66	\$9.73	\$9.55	\$11.66
\$12.09	\$9.93	\$9.75	\$12.09
\$19.89	\$16.02	\$15.72	\$19.89
\$1,374	\$1,168	\$1,147	\$1,374
\$16,484	\$14,019	\$13,758	\$16,484
\$2,466	\$0	-\$260	\$2,466
17.6%	0.0%	-1.9%	17.6%
24 Months	24 Months	24 Months	24 Months

		Current		VSP	
<b>Carrier Network</b>		VSP Choice		VSP Choice	
<b>Frequency</b>		<b>In Network</b>	<b>Out-of-Network</b>	<b>In Network</b>	<b>Out-of-Network</b>
	Eye Examination	Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
	Contact Lenses / Lenses	Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
	Frames	Every 24 Months	Every 24 Months	Every 24 Months	Every 24 Months
<b>Copayments</b>		\$10	\$25	\$10	\$25
	Exams				
	Materials				
<b>Schedule of Benefits</b>		100%	Up to \$45	100%	Up to \$45
	Exam	100%	Up to \$30	100%	Up to \$30
	Single Vision Lenses	100%	Up to \$50	100%	Up to \$50
	Bifocal Lenses	100%	Up to \$65	100%	Up to \$65
	Trifocal Lenses	N/A	N/A	100%	Up to \$100
	Lenticular Lenses	Up to \$130	Up to \$70	Up to \$130	Up to \$70
	Frames	Up to \$130	Up to \$105	Up to \$130	Up to \$105
	Elective Contact Lenses	Up to \$130	Up to \$210	Up to \$130	Up to \$210
	Med. Necessary Contacts	100%	Up to \$210	100%	Up to \$210
<b>Rates</b>		<b>Current</b>	<b>Current</b>	<b>Current</b>	<b>Current</b>
	Employee	\$6.08	\$6.08	\$6.08	\$6.08
	Employee + Spouse	\$9.73	\$9.73	\$9.73	\$9.73
	Employee + Child(rare)	\$9.93	\$9.93	\$9.93	\$9.93
	Family	\$16.02	\$16.02	\$16.02	\$16.02
	Total	\$1,168	\$1,168	\$1,168	\$1,168
	Estimated Monthly Premium	\$14,019	\$14,019	\$14,019	\$14,019
	Estimated Annual Premium	\$0	\$0	\$0	\$0
	Total \$ Over/Under Current	0%	0%	0%	0%
	Total % Over/Under Current	Renews 1/1/2025			
	Rate Guarantee	Renews 1/1/2025			

Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 12 Months	Every 12 Months	Every 12 Months	Every 12 Months
Every 24 Months	Every 24 Months	Every 24 Months	Every 24 Months
\$10	\$10	\$10	\$10
\$25	\$25	\$25	\$25
100%	100%	100%	100%
Up to \$45	Up to \$45	Up to \$45	Up to \$45
Up to \$30	Up to \$30	Up to \$30	Up to \$30
Up to \$50	Up to \$50	Up to \$50	Up to \$50
Up to \$65	Up to \$65	Up to \$65	Up to \$65
N/A	N/A	100%	Up to \$100
Up to \$70	Up to \$70	Up to \$130	Up to \$70
Up to \$105	Up to \$105	Up to \$130	Up to \$105
Up to \$210	Up to \$210	Up to \$130	Up to \$210
100%	100%	100%	100%
<b>Current</b>	<b>Current</b>	<b>Current</b>	<b>Current</b>
\$6.08	\$6.08	\$6.08	\$6.08
\$9.73	\$9.73	\$9.55	\$11.66
\$9.93	\$9.93	\$9.75	\$12.09
\$16.02	\$16.02	\$15.72	\$19.89
\$1,168	\$1,168	\$1,147	\$1,374
\$14,019	\$14,019	\$13,758	\$16,484
\$0	\$0	-\$260	\$2,466
0%	0.0%	-1.9%	17.6%
Renews 1/1/2025	Renews 1/1/2025	24 Months	24 Months





Rate Pass through 1/1/2026	
Group Life and AD&D	
Carrier	Standard
<b>Eligibility</b>	All Active Full-Time Employees
<b>Benefit Amount</b>	\$50,000
Class 1 - All Chiefs, Executives, Office Managers	\$25,000
Class 2 - All Other Members	\$25,000
Class 3 - Retirees	
<b>Plan Features</b>	Included (75%)
Accelerated Death Benefit	Both Included
Portability / Conversion	Included
Waiver of Premium	Included
Travel Assistance	
<b>Benefit Reduces To</b>	65%
at age 65	50%
at age 70	35%
at age 75	
<b>Rates</b>	Current
Volume	\$2,295,000
Life/AD&D per \$1,000	\$0.219
<b>Estimated Monthly Premium</b>	\$503
<b>Estimated Annual Premium</b>	\$6,031
<b>Total \$ Over/Under Current</b>	\$0
<b>Total % Over/Under Current</b>	0.00%
<b>Rate Guarantee</b>	Renews 01/01/2026



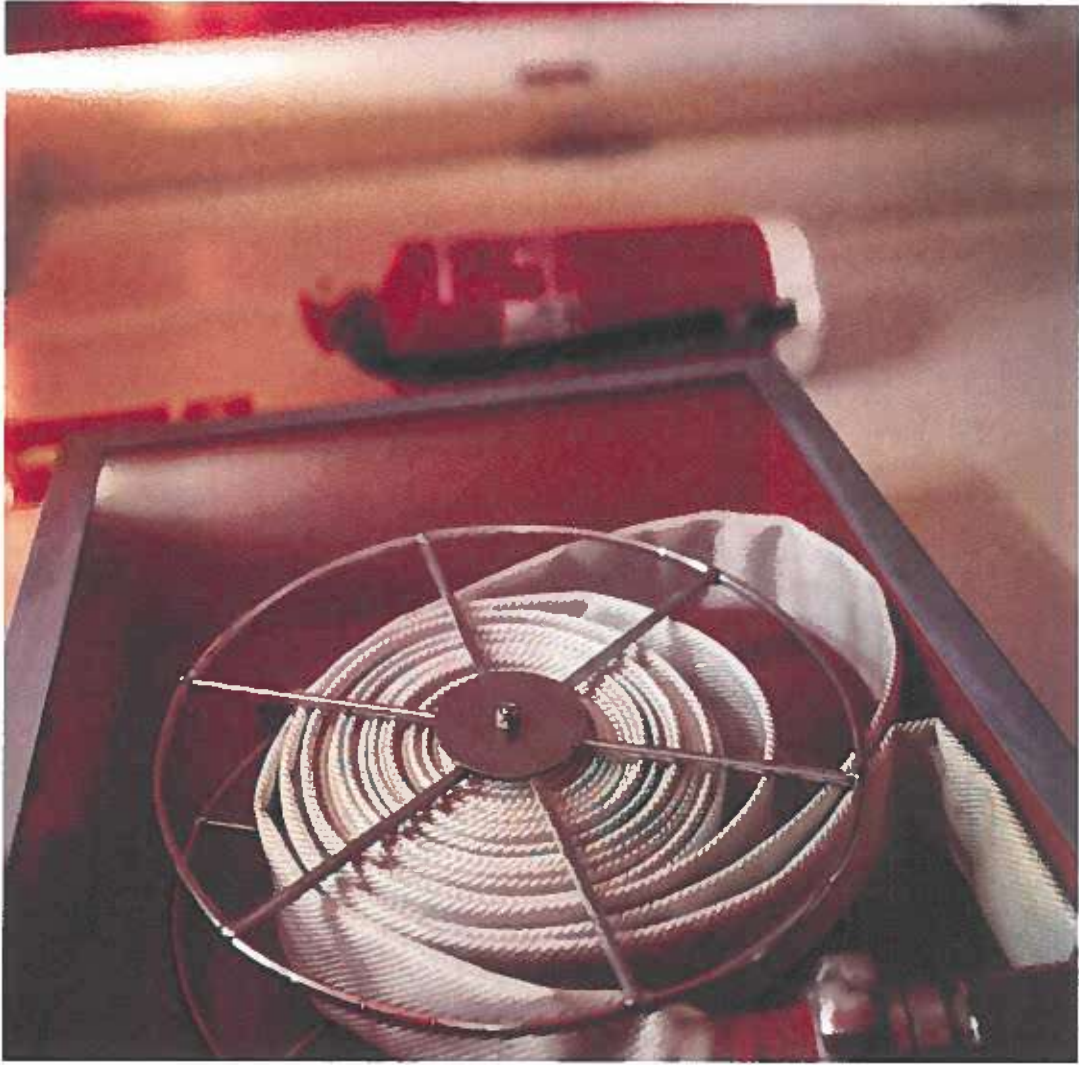
**Rate Pass through 1/1/2026**  
**Voluntary Life and AD&D**

Carrier	Standard
<b>Eligibility</b>	All Active Full-Time Employees
<b>Benefit Amount:</b>	
<b>Employees</b>	
Guaranteed Issue Maximum	\$100,000
Purchase Increments	\$500,000
<b>Spouse</b>	
Guaranteed Issue Maximum	\$10,000
Purchase Increments	\$250,000
<b>Dependents</b>	
Guaranteed Issue Maximum	\$5,000
Purchase Increments	\$10,000
<b>Plan Features</b>	
Accelerated Death Benefit	Included (75%)
Portability	Included
Waiver of Premium	Included
Travel Assistance	
<b>Benefit Reduces To</b>	
at age 65	65%
at age 70	50%
at age 75	35%
<b>Participation</b>	
<b>Employee Rates per \$1,000</b>	<b>Current</b>
	\$0.086
>29	\$0.088
30 - 34	\$0.101
35 - 39	\$0.152
40 - 44	\$0.217
45 - 49	\$0.370
50 - 54	\$0.608
55 - 59	\$0.826
60 - 64	\$1.470
65 - 69	\$3.206
70 - 74	\$12.154
75 +	\$0.240
<b>Child Rate Per \$1,000</b>	
Rate Guarantee	<b>Renews 01/01/2026</b>



Rate Pass through 1/1/2026	
Vol. Long-Term Disability	
Carrier	Standard
<b>Class Definition</b>	All Active Full-Time Employees
<b>Elimination Period</b>	180 Days
<b>Replacement Ratio</b>	67%
<b>Maximum Monthly Benefit</b>	\$10,000
<b>Benefit Duration</b>	24 Months
<b>Own Occupation</b>	SSNRA
<b>Any Occupation</b>	6/24
<b>Pre-existing Condition</b>	Included
<b>FICA &amp; W-2 Services</b>	Included
<b>Employee Assistance Program (EAP)</b>	
<b>Employee Rates per \$1,000</b>	<b>Current</b>
>29	\$0.151
30 - 34	\$0.301
35 - 39	\$0.547
40 - 44	\$0.831
45 - 49	\$1.275
50 - 54	\$1.943
55 - 59	\$2.153
60 - 64	\$1.874
65 - 69	\$1.830
70 - 74	\$3.615
75 +	\$4.837
<b>Rate Guarantee</b>	<b>Renews 01/01/2026</b>

# Next Steps / Follow Ups



1.) **Renewal decision**

2.) **Open enrollment dates**

**Additional Notes / Follow Ups**

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**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Possible Action.** Discussion and possible action on Resolution 2023R-009 designated as the “2023 Medium-Term Bond Resolution”; providing for the issuance by East Fork Fire Protection District of its General Obligation (Limited Tax) Medium-Term Bond, Series 2023, in the maximum aggregate principal amount of \$3,000,000, for the purpose of financing the cost of fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property; providing the form, terms and conditions of the bond and the security therefor; and authorizing the District’s Fire Chief or the District’s Director of Finance/CFO to accept a binding bid for the bond. (Tod F. Carlini, District Fire Chief) 15 minutes.
2. **Recommended Motion:** To adopt Resolution 2023R-009 designated as the “2023 Medium-Term Bond Resolution”; providing for the issuance by East Fork Fire Protection District of its General Obligation (Limited Tax) Medium-Term Bond, Series 2023, in the maximum aggregate principal amount of \$3,000,000, for the purpose of financing the cost of fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property; providing the form, terms and conditions of the bond and the security therefor; and authorizing the District’s Fire Chief or the District’s Director of Finance/CFO to accept a binding bid for the bond.
3. **Funds Available:** NA   **Amount:** NA  
  
**Fund Name:** NA   **Account Number:** NA
4. **Prepared by:** Tod F. Carlini, District Fire Chief, and Kathy Lewis, Director of Finance
5. **Meeting Date:** November 21, 2023                         **Time Required:** 15 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** On September 19, 2023, the Board of Directors (the “Board”) of the East Fork Fire Protection District (the “District”) determined that issuing medium-term obligations (in an aggregate principal amount not to exceed \$3,000,000), for the purpose of financing the cost of fire-fighting equipment, including fire engines and other vehicles, and improving District owned property (the “Project”) was in the best interest of the District and would serve the public interest. On October 17, 2023, the Board held a public hearing and adopted an authorization resolution in accordance with Nevada Revised Statutes (“NRS”) 350.087 through 350.095, inclusive. Thereafter, financing details were forwarded to the Nevada Department of Taxation for review and approval. On November 6, 2023, the District received approval from the Nevada Department of Taxation to issue up to \$3,000,000 in medium-term obligations to fund the Project. Such approval is included within these agenda materials following page 2 of the “2023 Medium-Term Bond Resolution” (the “Bond Resolution”).

This Bond Resolution authorizes the issuance of the District’s General Obligation (Limited Tax) Medium-Term Bond, Series 2023 (the “2023 Bond”) in the aggregate principal amount not to exceed \$3,000,000. The Bond Resolution delegates certain terms

of the 2023 Bond to the District's Fire Chief or the District's Director of Finance/CFO in accordance with NRS 350.165. On October 31, 2023, a request for proposals was distributed to prospective lenders for the purchase of the 2023 Bond. On the date hereof, the District received responses to the request for proposals, and the responses will be discussed by Marty Johnson, JNA Consulting Group, LLC, the District's municipal advisor, as part of this agenda item. The Bond Resolution authorizes the District's Fire Chief, or in his absence, the District's Director of Finance/CFO to accept a binding bid for the 2023 Bond.

The proceeds of the 2023 Bond are expected to be utilized to finance the cost of needed fire apparatus and capital improvement work (all in accordance with NRS Chapters 474 and 350). Should the Board move forward with adopting this Bond Resolution, the expected closing date for the 2023 Bond is December 12, 2023. The transaction will be fully funded at closing.

**8. Reviewed by:**

<input type="checkbox"/>	District Fire Chief	<input type="checkbox"/>	Board President
<input type="checkbox"/>	Legal Counsel	<input type="checkbox"/>	Other

**9. Board Action:**

<input type="checkbox"/>	Approved	<input type="checkbox"/>	Approved with Modifications
<input type="checkbox"/>	Denied	<input type="checkbox"/>	Deferred
<input type="checkbox"/>	Other		

**Agenda Item # 5**





STATE OF NEVADA  
DEPARTMENT OF TAXATION  
Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone (702) 486-2300  
Fax (702) 486-2373

JOE LOMBARDO  
*Governor*  
GEORGE KELESIS  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

CARSON CITY OFFICE  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706  
Phone: (775) 684-2000  
Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

November 6, 2023

Martin R. Johnson, President  
JNA Consulting Group, LLC  
410 Nevada Way, Suite 200  
Boulder City, NV 89005

Re: Medium-term Financing Request  
East Fork Fire Protection District  
Resolution #2023R-008

Dear Mr. Johnson:

The Department of Taxation has received the request submitted by JNA Consulting, LLC on behalf of East Fork Fire Protection District for approval of medium-term financing in the amount not to exceed \$3,000,000 for the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District owned property. The annual interest rate for this medium-term financing is estimated to be 5.50% to be repaid over a period not more than 10 years. The weighted average term of the medium-term obligation shall not exceed the estimated weighted useful life of the asset being financed with the medium-term obligation. The interest rate shall in no event exceed by more than 3% the "Index of Twenty Bonds" most recently published in The Bond Buyer before bids are received or a negotiated offer is accepted in accordance with NRS 350.091.

The request has been reviewed as required by NRS 350.089 and is approved.

Pursuant to NRS 350.089, the approval must be recorded in the minutes of the governing body, and the financing must be secured within eighteen months of the receipt of this approval.

Should you have any questions regarding this matter, please do not hesitate to call Ande Thorpe in the Local Government Finance Section at (775) 684-2092.

Sincerely,



Shellie Hughes  
Executive Director  
Department of Taxation

cc: Tod Carlini  
Kathy Lewis  
Ryan Henry  
(via email)

Summary - A resolution authorizing the issuance by the East Fork Fire Protection District, Nevada, of its General Obligation (Limited Tax) Medium-Term Bond, Series 2023 in the aggregate principal amount not to exceed \$3,000,000 and providing other matters relating thereto.

**RESOLUTION NO. 2023R-009**

**A RESOLUTION DESIGNATED BY THE SHORT TITLE “2023 MEDIUM-TERM BOND RESOLUTION”; PROVIDING FOR THE ISSUANCE BY EAST FORK FIRE PROTECTION DISTRICT OF ITS GENERAL OBLIGATION (LIMITED TAX) MEDIUM-TERM BOND, SERIES 2023, IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF \$3,000,000, FOR THE PURPOSE OF FINANCING THE COST OF PURCHASING FIRE-FIGHTING EQUIPMENT, INCLUDING FIRE ENGINES AND OTHER VEHICLES, AND IMPROVING DISTRICT-OWNED PROPERTY; PROVIDING THE FORM, TERMS AND CONDITIONS OF THE BOND AND THE SECURITY THEREFOR; AND AUTHORIZING THE DISTRICT’S FIRE CHIEF OR THE DISTRICT’S DIRECTOR OF FINANCE/CFO TO ACCEPT A BINDING BID FOR THE BOND.**

**WHEREAS**, the East Fork Fire Protection District, Nevada (the “District” and the “State,” respectively) is a political subdivision of the State duly organized and operating as a fire district under the provisions of Nevada Revised Statutes (“NRS”) 474.005 through 474.450 (the “Fire Protection Act” or the “Project Act”); and

**WHEREAS**, pursuant to the Project Act, the District is authorized to issue bonds to finance all or a portion of the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property (the “Project”) and to evidence such borrowing by the issuance of bonds; and

**WHEREAS**, pursuant to Nevada Revised Statutes (“NRS”) 350.087 through 350.095, inclusive (the “Act”), the District is authorized to issue medium-term obligations to finance the Project and to issue, as evidence thereof, a negotiable medium-term bond which shall not be paid in whole or in part from a levy of a special tax exempt from the limitations on the levy of ad valorem tax, but which shall be paid from other legally available funds of the District (subject to certain Constitutional and statutory tax limitations), which must mature not later than



10 years after the date of issuance and must bear interest at a rate or rates which do not exceed by more than 3 percent the “Index of Twenty Bonds” which was most recently published before bids for its purchase are received; and

**WHEREAS**, pursuant to NRS 350.087, the Board determined to publish a notice (the “Notice”) of its intention to authorize and to issue medium-term obligations, in one or more series, in an aggregate principal amount not to exceed \$3,000,000 in a newspaper of general circulation in the District and proof of such publication is on file in the office of the District's Secretary (the "District Secretary"); and

**WHEREAS**, the Board adopted by at least a two-thirds majority a resolution authorizing medium-term obligations in one series or more and in the maximum aggregate principal amount of \$3,000,000 to finance the Project (the “Authorizing Resolution”) which contained a finding by the Board that the public interest requires medium-term obligations and a statement of the facts upon which the finding was based, which vote was taken at least 10 days after the publication of the Notice; and

**WHEREAS**, pursuant to NRS 350.089 and relevant provisions of the Nevada Administrative Code, the Board caused a certified copy of the Authorizing Resolution and supporting documents to be submitted to the Executive Director of the Department of Taxation of the State of Nevada (the “Department of Taxation”) for her approval; and

**WHEREAS**, the District received the approval of the Executive Director of the Department of Taxation for such medium-term obligations, a copy of such approval being attached to the following page as follows:

(Attach Approval of Department of Taxation)

**WHEREAS**, the approval of the Department of Taxation as set forth in the preambles hereof is hereby recorded in the minutes of the Board as required by NRS 350.089; and

**WHEREAS**, the District has not previously utilized any of the authority so approved by the Department of Taxation; and

**WHEREAS**, the Board has determined and does hereby declare that it is in the best interests of the District to issue a bond to be designated as the “East Fork Fire Protection District, General Obligation (Limited Tax) Medium-Term Bond, Series 2023” (the “Bond”) to finance the Project; and

**WHEREAS**, the Board has determined and hereby declares and determines that legally available funds of the District will at least equal the amount required in each year for the payment of interest on and the principal of the Bond; and

**WHEREAS**, pursuant to NRS 350.091, the Board has determined and hereby determines that the maximum term of the Bond does not exceed the estimated useful life of the Project financed with the proceeds of the Bond; and

**WHEREAS**, the Board elects to and hereby determines to issue the Bond in accordance with the provisions of NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 thereof by the short title “Local Government Securities Law” (the “Bond Act”); and

**WHEREAS**, the Board is not authorized to levy general ad valorem taxes (the “General Taxes”) to pay the principal of or interest on the Bond exempt from the limitations of any statutes of the State; any General Taxes levied for the purpose of paying principal or interest on the Bond will be subject to the limitations contained in the Constitution and the statutes of the State, including, without limitation, the limitations on ad valorem taxes contained in NRS Sections 354.59811, 354.59813, 354.59815, 354.5982 and 361.453; and

**WHEREAS**, the Board is therefore authorized and empowered by the Project Act, the Act, the approval of the Executive Director of the Department of Taxation, and the Bond Act, without any further preliminaries:

- A. To issue and sell the Bond; and

B. To exercise the incidental powers provided in the Bond Act in connection with the powers authorized therein or as otherwise expressly provided therein; and

**WHEREAS**, the Board in the Authorizing Resolution authorized the District's Fire Chief, as the District's chief administrative officer (the "Fire Chief"), or in his absence, the District's Director of Finance/CFO, as the District's chief financial officer (the "Chief Financial Officer") to arrange for the issuance and sale of the Bond, subject to, among other conditions, adoption by the Board of this Resolution specifying the Bond terms and details and approving their sale; and

**WHEREAS**, after a request for proposals for its purchase, the Fire Chief, or in his absence, the Chief Financial Officer is hereby authorized to receive bids and sell the Bond to the best bidder therefor (the "Purchaser") and the Fire Chief, or in his absence, the Chief Financial Officer is hereby authorized to accept a binding bid for the Bond (in the aggregate principal amount not to exceed \$3,000,000), the Bond to bear interest at the rate or rates per annum provided in the bond purchase proposal submitted by the Purchaser (the "Bond Purchase Proposal"), such rate or rates not to exceed 3 percent over the Index of Twenty Bond most recently published in The Bond Buyer prior to the time bids were received for the Bond, at a price equal to the principal amount thereof plus a premium or less a discount not to exceed 9 percent of the principal amount of the Bond, all as specified by the Fire Chief, or in his absence, the Chief Financial Officer in a certificate dated on or before the date of delivery of the Bond (the "Certificate of the Fire Chief"); and

**WHEREAS**, the Board hereby elects to have the provisions of Chapter 348 of NRS (the "Supplemental Bond Act") apply to the Bond; and

**WHEREAS**, the Board has determined and hereby declares that each of the limitations and other conditions to the issuance of the Bond in the Project Act, the Bond Act, the Supplemental Bond Act, and in any other relevant act of the State or the Federal Government, has been met; and pursuant to NRS 350.708, this determination of the Board that the limitations in the Bond Act have been met shall be conclusive in the absence of fraud or arbitrary or gross abuse of discretion.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EAST FORK FIRE PROTECTION DISTRICT, NEVADA:**

SECTION 1. Short Title. This Resolution shall be known and may be cited as the “2023 Medium-Term Bond Resolution” (this “Resolution”).

SECTION 2. Acceptance of Purchase Proposal. The Fire Chief, or in his absence, the Chief Financial Officer is hereby authorized to accept the Purchase Proposal submitted by the Purchaser for the purchase of the Bond as set forth in the preambles hereof.

SECTION 3. Ratification. All action heretofore taken by the Board and the officers and employees of the District directed toward the Project and toward the issuance, sale and delivery of the Bond is ratified, approved and confirmed including.

SECTION 4. Necessity of Project and Bond. It is necessary and in the best interests of the Board, its officers, and the inhabitants of the District, that the District effect the Project and defray wholly or in part the cost thereof by the issuance of the Bond therefor; and it is hereby so determined and declared.

SECTION 5. Authorization of Project. The Board hereby authorizes the Project.

SECTION 6. Authorization of Bond. For the purpose of providing funds to pay all or a portion of the cost of the Project, the District shall issue the “East Fork Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2023” in the principal amount set forth in the Certificate of the Fire Chief (not to exceed \$3,000,000). The Bond shall be in the form substantially as set forth in Section 22 of this Resolution.

SECTION 7. Resolution to Constitute Contract. In consideration of the purchase and the acceptance of the Bond by those who shall own the same from time to time, the provisions hereof shall be deemed to be and shall constitute a contract between the District and the registered owners from time to time of the Bond.

SECTION 8. Bond Equally Secured. The covenants and agreements herein set forth to be performed shall be for the equal benefit, protection and security of the owners of any and all of the outstanding Bond, all of which, regardless of the time or times of its maturity, shall be of equal rank without preference, priority or distinction except as otherwise expressly provided in or pursuant to this Resolution.

SECTION 9. General Obligation. All of the Bond, as to the principal thereof and the interest thereon (the “Bond Requirements”), shall constitute general obligations of the District, which hereby pledges its full faith and credit for their payment.

SECTION 10. Payment of the Bond. The Bond Requirements shall be payable from any monies legally available therefor, and provision for the payment of the Bond Requirements of the Bond shall be made as provided in the Act, provided, however, that ad valorem taxes levied for the purpose of paying the principal of or interest on the Bond shall be subject to the limitations contained in the Constitution and statutes of the State, including, without limitation, the limitations on the levy of ad valorem taxes imposed by NRS 354.59811, 354.59813, 354.59815, 354.5982 and 361.453. The District is not authorized to levy ad valorem taxes exempt from the limitations of any of said statutes to pay the Bond Requirements of the Bond. The District hereby irrevocably covenants with the registered owners of the Bond from time to time that it will make sufficient provisions annually in its budget to pay the Bond Requirements of the Bond, when due.

SECTION 11. Limitations upon Security. The payment of the Bond is not secured by an encumbrance, mortgage or other pledge of property of the District, except for the proceeds of General Taxes and any other moneys pledged for the payment of the Bond. No property of the District, subject to such exception, shall be liable to be forfeited or taken in payment of the Bond.

SECTION 12. No Recourse Against Officers and Agents. No recourse shall be had for the payment of the Bond Requirements or for any claim based thereon or otherwise upon this Resolution authorizing their issuance or any other instrument relating thereto, against any individual member of the Board or any officer or other agent of the Board or District, past, present or future, either directly or indirectly through the Board or the District, or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of the Bond and as a part of the consideration of its issuance specially waived and released.

SECTION 13. Bond Details. The Bond shall be issued in fully registered form as a single Bond and shall be dated as of the date of its delivery. The principal of the Bond shall be payable on the dates and in the amounts as set forth in the Certificate of the Fire Chief. Except

as otherwise provided herein, each principal installment shall bear interest, calculated on the basis of a 360-day year consisting of twelve 30-day months, from the date of the Bond at the rate(s) per annum set forth in the Certificate of the Fire Chief, payable semiannually on April 1 and October 1 of each year, commencing on April 1, 2024. Installments of principal and interest prior to the final payment shall be made by check mailed by the Fire Chief, as paying agent for the Bond (the "Paying Agent") on each payment date (or, if such payment date is not a business day, on the next succeeding business day) to the owner thereof, at his or her address as shown on the registration records kept by the Fire Chief, as registrar for the Bond (the "Registrar") as of the close of business on the day next preceding each payment date. The final payment on the Bond shall be made only upon presentation and surrender of the Bond at the office of the Paying Agent or such other office as designated by the Paying Agent. If any installment of principal of the Bond shall not be paid when due, such installment shall continue to draw interest at the interest rate set forth in the Certificate of the Fire Chief until such installment of principal is paid in full. The Paying Agent may make payment on any installment of principal of the Bond by such alternative means as may be mutually agreed to between the owner of the Bond and the Paying Agent. All such payments shall be made in lawful money of the United States of America without deduction for any service charges of the Paying Agent or Registrar.

SECTION 14. Prepayment. The installments of principal of the Bond, or portions thereof, shall be subject to prepayment, if any, in the manner and on the dates as set forth in the Certificate of the Fire Chief, and at a price equal to the principal amount so prepaid, interest accrued thereon to such prepayment date, and a premium, if any, as set forth in the Certificate of the Fire Chief. Notice of prepayment, unless waived by the registered owner, shall be given to the registered owner of the Bond, at least 10 days in advance of the prepayment date designating the maturity date of the installment(s) of principal to be prepaid, the amount of principal to be prepaid, the prepayment date, and stating that the principal to be prepaid shall be paid to the registered owner thereof as shown on the registration records kept by the Registrar on presentation of the Bond at the office of the Paying Agent (or any successor registrar or paying agent appointed), and that after such prepayment date, interest on the amount so prepaid shall cease to accrue.

SECTION 15. District Treasurer. The Fire Chief is hereby appointed Treasurer of the District (the “District Treasurer”) for purposes of the Bond, including, without limitation, signing the Bond in accordance with NRS 350.636 and Section 17 hereof.

SECTION 16. Registration, Transfer and Exchange of Bond. The Bond shall be fully registered as to the payment of principal and interest. The Registrar and Paying Agent shall maintain records for that purpose at its principal corporate trust office. Such records shall show the name and address of the registered owner of the Bond, the principal amount thereof, and the interest rate and the payment date for interest on the Bond, and the due dates of the principal of the Bond. Transfer of the Bond may be made on the registration records maintained by the Registrar and similarly noted on the registration panel of the Bond. The Registrar shall so transfer the Bond on presentation of the Bond at its principal corporate office together with evidence of transfer satisfactory to the Registrar and subject to such reasonable regulations as the Registrar may prescribe. The Registrar shall not be required to transfer the Bond within ten (10) days of any date on which all or any portion of the principal of the Bond is being prepaid. In case of prepayment of the principal of the Bond, notation of such prepayment shall be made on the Bond in the prepayment panel provided thereon, signed by the Registrar.

SECTION 17. Execution and Authentication. If necessary, the President of the Board (the “President”), the District Treasurer and the District Secretary shall file their manual signatures with the Secretary of State, pursuant to the Uniform Facsimile Signatures of Public Officials Act, cited as Chapter 351, NRS. The Bond shall be signed and executed in the corporate name of the District with the manual or facsimile signature of the President, countersigned with the manual or facsimile signature of the District Treasurer, shall be attested with a manual or facsimile signature of the District Secretary, shall be authenticated by the manual signature of an authorized officer of the Registrar, and a manual or facsimile of the seal of the District shall be affixed thereto. The Bond bearing the signatures of the officers in office at the time of the signing thereof, shall be the valid and binding obligation of the District, notwithstanding that before the delivery thereof and payment therefor, any or all of the persons whose signatures appear thereon shall have ceased to fill their respective offices. Any officer herein authorized or permitted to sign the Bond at the time of its execution and of the execution of a signature certificate, may adopt as and for his or her own facsimile signature, the facsimile

signature of his or her predecessor in office in the event that such facsimile signature appears upon the Bond.

SECTION 18. Incontestable Recital. Pursuant to NRS 350.628, the Bond shall contain a recital that it is issued pursuant to the Bond Act, which recital shall be conclusive evidence of the validity of the Bond and the regularity of its issuance.

SECTION 19. State Tax Exemption. Pursuant to NRS 350.710, the Bond, its transfer and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

SECTION 20. Initial Registration. Before the Bond is delivered, it shall be registered by the Registrar in a record kept by the Registrar for that purpose. The register shall show the principal amount of the Bond, the time of payment on the Bond, and the rate of interest the Bond bears.

SECTION 21. Bond Delivery. After such registration by the Registrar and after its execution and authentication as provided herein, the District Treasurer shall cause the Bond to be delivered to the Purchaser, upon payment being made in accordance with the terms of its sale.

SECTION 22. Bond Form. Subject to the provisions of this Resolution, the Bond shall be in substantially the following form, with such omissions, insertions, endorsements, and variations as may be required by the circumstances, be required or permitted by this Resolution, or be consistent with this Resolution and necessary or appropriate to conform to the rules and requirements of any governmental authority or any usage or requirement of law with respect thereto:



TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA  
GENERAL OBLIGATION (LIMITED TAX)  
MEDIUM-TERM BOND  
SERIES 2023**

No. R-1

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Dated as of</u>	<u>Principal Amount</u>
_____ %	_____, _____	_____, 2023	\$ _____

PRINCIPAL AMOUNT: \_\_\_\_\_ DOLLARS

The East Fork Fire Protection District, Nevada (the "District" and the "State," respectively), for value received, hereby acknowledges itself to be indebted and promises to pay to the registered owner specified on the registration panel appended hereto, or registered assigns, the principal amount specified above, in installments of principal in the amounts and on the dates as provided in the resolution authorizing the issuance of this Bond adopted by the Board of Trustees of the District on November 21, 2023 and designated in Section 1 thereof as the "2023 Medium-Term Bond Resolution" (the "Resolution"). Each principal installment shall bear interest from the dated date stated above until payment of such installment of principal shall have been discharged as provided in the Resolution, at the interest rate stated above, being payable semiannually on April 1 and October 1 of each year, commencing on April 1, 2024. Interest on the Bond shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

The final payment of principal of and interest on this Bond is payable upon presentation and surrender hereof at the office of the District's paying agent for the Bond (the "Paying Agent"), presently the District's Fire Chief, who is also now acting as the District's Registrar for the Bond (the "Registrar") or such other office as designated by the Paying Agent. Installments of principal and interest on this Bond prior to the final payment will be made by check mailed by the Paying Agent on each payment date (or, if such date is not a business day, on the next succeeding business day) to the person in whose name this Bond is registered (the "registered owner") in the registration records of the District maintained by the Registrar, at the address appearing thereon as of the close of business on the day next preceding such payment date. Alternative means of payment of interest may be used if mutually agreed to by the registered owner and the Paying Agent, as provided in the Resolution. All such payments shall be made in lawful money of the United States of America without deduction for any service charges of the Paying Agent or the Registrar.

[This Bond is subject to prepayment in the manner and on the dates as set forth in the Certificate of the Fire Chief (as defined in the Resolution) and at a price equal to the principal amount so prepaid, interest accrued thereon to such prepayment date, and a premium, if any, as set forth in the Certificate of the Fire Chief.]

This Bond must be registered in the name of the owner as to both principal and interest on the registration records kept by the Registrar in conformity with the provisions stated herein and endorsed hereon and subject to the terms and conditions set forth in the Resolution. No transfer of this Bond shall be valid unless made on the registration records maintained at the principal office of the Registrar by the registered owner or his or her attorney duly authorized in writing.

The District and the Registrar and Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of payment and for all other purposes, except to the extent otherwise provided hereinabove and in the Resolution with respect to Regular and Special Record Dates for the payment of interest.

This Bond is issued by the District upon its behalf and upon the credit thereof, for the purpose of financing a portion of the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property, under the authority of and in full compliance with the Constitution and laws of the State, and pursuant to the Resolution.

This Bond is issued pursuant to Nevada Revised Statutes (“NRS”) 350.087 to 350.095, inclusive (the “Act”), pursuant to NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 thereof as the “Local Government Securities Law” (the “Bond Act”), pursuant to NRS Chapter 348, and pursuant to the Resolution; pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bond and the regularity of its issuance; and pursuant to NRS 350.710 of the Bond Act, the Bond, its transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

The District has designated the Bond as a “qualified tax-exempt obligation” within the meaning of Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.

The Bond, as to all Bond Requirements, shall be payable from any moneys of the District legally available for the purpose of making such payment and the full faith and credit of the District are hereby irrevocably pledged for making such payment. Provision for the payment of the Bond shall be made as provided in NRS 350.093 and 350.095, provided, however, that ad valorem taxes levied for the purpose of paying the principal of and interest on the Bond is subject to the limitations contained in the Constitution and the statutes of the State, including, without limitation, the limitations on ad valorem taxes contained in NRS 354.59811, 354.5913, 354.59815, 354.5982 and 361.453. The District is not authorized to levy ad valorem taxes to pay the principal of or interest on the Bond exempt from the limitations of any such statutes, but the District has covenanted in the Resolution to make sufficient provision annually in its budget to pay the Bond Requirements of the Bond, when due.

The District covenants and agrees with the owner of this Bond and with each and every person who may become the owner hereof that it will keep and will perform all of the covenants of the Resolution.

No recourse shall be had for the payment of the Bond Requirements of this Bond or for any claim based thereon or otherwise in respect to the Resolution or other instrument pertaining thereto against any individual member of the Board, or any officer or other agent of the District, past, present, or future, either directly or indirectly through the Board or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of this Bond and as a part of the consideration of its issuance specially waived and released.

It is hereby certified, recited, declared and warranted that all actions required to be taken prior to the issuance hereof have been had and taken by the District; that the issuance of the Bond has been approved by the Executive Director of the Department of Taxation of the State of Nevada as required by the Act, and that the principal of the Bond, when added to other District indebtedness, does not exceed the limits on indebtedness of the District provided in the Constitution and statutes of the State.

This Bond shall not be valid or obligatory for any purpose until the Registrar shall have manually signed the registration panel attached hereto.

IN WITNESS WHEREOF, the Board of Directors of the East Fork Fire Protection District, Nevada, has caused this Bond to be signed and executed in its name and on its behalf with the manual or facsimile signature of the President, countersigned by the manual or facsimile signature of the District Treasurer, attested by the manual or facsimile signature of the District Secretary with the manual or facsimile seal of the District affixed hereto, all as of the date of the delivery hereof.

EAST FORK FIRE PROTECTION DISTRICT

By: \_\_\_\_\_  
President, Board of Directors  
East Fork Fire Protection District

Countersigned:

(MANUAL OR FACSIMILE SEAL)

\_\_\_\_\_  
District Fire Chief, as the District Treasurer  
East Fork Fire Protection District

Attest:

\_\_\_\_\_  
Secretary, Board of Directors  
East Fork Fire Protection District

(End of Form of Bond)

**FORM OF PROVISION FOR REGISTRATION AS TO PRINCIPAL AND INTEREST**

This Bond must be registered as to both principal and interest on the registration records of the District, kept by the District's Fire Chief, as Registrar. After registration as to principal and interest, the Registrar shall note such registration on such registration records and in the registration blank below, and the principal and interest on this Bond shall be paid to such registered owner. This Bond may be transferred by the registered owner or his or her legal representative only upon a duly executed assignment in form satisfactory to the Registrar, such transfer to be made on said registration records and endorsed hereon.

Every privilege, registration and transfer shall be exercised only in accordance with the resolution authorizing the Bond and such reasonable rules and regulations as the Registrar may prescribe.

<b><u>Date of Registration</u></b>	<b><u>Name of Registered Owner</u></b>	<b><u>Signature of Registrar</u></b>
_____, 2023	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(End form of Registration Panel)

**FORM OF PREPAYMENT PANEL**

The following installments of principal (or portions thereof) of this Bond have been prepaid in accordance with the terms of the resolution authorizing the issuance of this Bond.

<u>Date of Prepayment</u>	<u>Principal Prepaid</u>	<u>Signature of Authorized Representative of Owner</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(End form of Prepayment Panel)

**FORM OF ASSIGNMENT**

For value received, the undersigned hereby sells, assigns and transfers unto \_\_\_\_\_ the within Bond and hereby irrevocably constitutes and appoints \_\_\_\_\_ attorney, to transfer the same on the records kept for registration of the within Bond, with full power of substitution in the premises.

Dated: \_\_\_\_\_

\_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_

Name of Transferee:

\_\_\_\_\_  
\_\_\_\_\_

Address of Transferee:

\_\_\_\_\_  
\_\_\_\_\_

Social Security or other tax identification  
number of Transferee:

\_\_\_\_\_

BOND: The signature to this Assignment must correspond with the name as written on the face of the within Bond in every particular, without alteration or enlargement or any change whatsoever.

NOTICE: TRANSFER FEES MUST BE PAID TO THE REGISTRAR IN ORDER TO TRANSFER THIS BOND AS PROVIDED IN THE WITHIN-MENTIONED RESOLUTION.

(End form of Assignment)

SECTION 23. Use of Bond Proceeds. Upon the issuance of the Bond, the proceeds of the Bond shall be deposited into a special account hereby created and designated as the “East Fork Fire Protection District, General Obligation (Limited Tax) Medium-Term Bond, Series 2023, Acquisition Account” (the “Acquisition Account”) to be held by the District. Moneys in the Acquisition Account shall be used solely to defray wholly or in part the cost of the Project, all costs of issuing the Bond, and any costs of rebates to the United States under Section 148 of the Internal Revenue Code of 1986, as amended (the “Tax Code”), which the Board hereby determines are necessary and desirable and pertain to the Project. After the Project is complete and after all expenses have been paid or adequate provision therefor is made, pursuant to NRS 350.650, any unexpended balance of Bond proceeds (or, unless otherwise required by law, any other moneys) remaining in the Acquisition Account shall be deposited into the Medium-Term Debt Service Fund hereinafter created to be used to pay the principal of and interest on the Bond.

SECTION 24. Use of Investment Gain. Pursuant to NRS 350.658, any gain from any investment and any reinvestment of any proceeds of the Bond, if needed to defray the cost of the Project, shall be deposited promptly upon the receipt of such gain at any time or from time to time into the Acquisition Account, and if not needed to defray the cost of the Project, shall be deposited promptly into the Medium-Term Debt Service Fund hereinafter created, for the respective payment of the principal of or interest on the Bond, or any combination thereof. As provided in Section 33 hereof, any annual General Taxes for the payment of the principal of or interest on the Bond levied after such deposits of any such investment or reinvestment gain, may be diminished to the extent of the availability of such deposit for the payment of such principal or interest.

SECTION 25. Completion of Project. The District, with the proceeds derived from the sale of the Bond, shall proceed to complete the Project without delay and with due diligence to the best of the District’s ability, as hereinabove provided.

SECTION 26. Prevention of Bond Default. Subject to the provisions of Sections 29 and 33 hereof, the District Treasurer shall use any Bond proceeds credited to the Acquisition Account, without further order or warrant, to pay the Bond Requirements of the Bond as the same become due whenever and to the extent moneys otherwise available therefor

are insufficient for that purpose, unless such Bond proceeds shall be needed to defray obligations accrued and to accrue under any contracts then existing and relating to the Project. The District Treasurer shall promptly notify the Board of any such use.

SECTION 27. Purchaser Not Responsible. The validity of the Bond shall not be dependent on nor be affected by the validity or regularity of any proceedings relating to the Project, or any part thereof, or to the completion of the Project. The Purchaser, any associate thereof, and any subsequent owner of any Bond shall in no manner be responsible for the application or disposal by the District or by any of its officers, agents and employees of the moneys derived from the sale of the Bond or of any other moneys herein designated.

SECTION 28. General Tax Levies. Pursuant to NRS 350.596, any sums coming due on the Bond at any time when there are not on hand in the Medium-Term Debt Service Fund (as defined below) sufficient funds to pay same shall be promptly paid when due out of the Acquisition Account or out of a general fund of the District or out of any other funds that may be available for such purpose, including, without limitation, any proceeds of General Taxes legally available therefor. For the purpose of repaying any moneys so paid from any such fund or funds (other than any moneys available without replacement for the payment of such Bond Requirements on other than a temporary basis), and for the purpose of creating funds for the payment of the Bond Requirements, there is hereby created a separate account designated as the “East Fork Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2023, Medium-Term Debt Service Fund” (the “Medium-Term Debt Service Fund”). Pursuant to NRS 350.592 and 350.594 and NRS 350.093 and 350.095, except to the extent other funds are legally available therefor, there shall be duly levied immediately after the issuance of the Bond and annually thereafter, until all of the Bond Requirements shall have been fully paid, satisfied and discharged, a General Tax on all property, both real and personal, subject to taxation within the boundaries of the District, including the net proceeds of mines, fully sufficient to reimburse such fund or funds for any such amounts temporarily advanced to pay such initial installment of interest, and to pay the interest on the Bond becoming due after such initial installment, and to pay and retire the Bond as they thereafter become due at maturity as herein provided, after there are made due allowances for probable delinquencies. The proceeds of such annual levies shall be duly credited to the Medium-Term Debt Service Fund for the



payment of such Bond Requirements. In the preparation of the annual budget or appropriation resolution for the District, the Board shall first make proper provisions through the levy of sufficient General Taxes for the payment of the interest on and the retirement of the principal of the bonded indebtedness of the District, including, without limitation, the Bond, subject to the limitation imposed by NRS 354.59811, 354.59813, 354.59815, 354.5982 and 361.453, and Section 2, art. 10, State Constitution, and the amount of money necessary for this purpose shall be a first charge against all such revenues received by the District.

SECTION 29. Priorities for Bond. In any year in which the total General Taxes levied against the property in the District by all overlapping units within the boundaries of the District exceeds the limitation imposed by NRS 361.453, or a lesser or greater amount fixed by the State Board of Examiners in any fiscal year, and it becomes necessary by reason thereof to reduce the levies made by any and all such units, the reductions so made shall be in General Taxes levied by such unit or units (including, without limitation, the District and the State) for purposes other than the payment of their bonded indebtedness, including interest thereon. The General Taxes levied for the payment of such bonded indebtedness and the interest thereon shall always enjoy a priority over General Taxes levied by each such unit (including, without limitation, the District and the State) for all other purposes where reduction is necessary in order to comply with the limitations of NRS 361.453, 354.59811, 354.59813 and 354.5982.

SECTION 30. Correlation of Levies. Such General Taxes shall be levied and collected in the same manner and at the same time as other taxes are levied and collected, and the proceeds thereof for the Bond herein authorized shall be kept in the Medium-Term Debt Service Fund, which accounts shall be used for no other purpose than the payment of principal and interest, respectively, as the same fall due.

SECTION 31. Use of General Fund. Any sums becoming due on the Bond at any time when there are on hand from such General Taxes (and any other legally available moneys) insufficient funds to pay the same shall be promptly paid when due from general funds on hand belonging to the District, reimbursement to be made for such general funds in the amounts so advanced when the General Taxes herein provided for have been collected, pursuant to NRS 350.596.

SECTION 32. Use of Other Funds. Nothing in this Resolution prevents the District from applying any funds (other than General Taxes) that may be available for that purpose to the payment of the Bond Requirements as the same, respectively, mature, and upon such payments, the levy or levies herein provided may thereupon to that extent be diminished, pursuant to NRS 350.598.

SECTION 33. Legislative Duties. In accordance with NRS 350.592, it shall be the duty of the Board annually, at the time and in the manner provided by law for levying other General Taxes of the District, if such action shall be necessary to effectuate the provisions of this Resolution, to ratify and carry out the provisions hereof with reference to the levy and collection of General Taxes; and the Board shall require the officers of the District to levy, extend and collect such General Taxes in the manner provided by law for the purpose of creating funds for the payment of the principal of the Bond and the interest thereon. Such General Taxes, when collected, shall be kept for and applied only to the payment of the principal of and the interest on the Bond as hereinbefore specified.

SECTION 34. Appropriation of General Taxes. In accordance with NRS 350.602, there are hereby specially appropriated the proceeds of such General Taxes to the payment of such principal of and interest on the Bond; and such appropriations will not be repealed nor the General Taxes postponed or diminished (except as herein otherwise expressly provided) until the Bond Requirements the Bond have been wholly paid or provided for.

SECTION 35. Protective Covenants. The District covenants and agrees with each and every owner from time to time of the Bond, that:

- A. The Project shall be completed without delay; and
- B. The District will make the principal and interest payments on the Bond at the place, on the date, and in the manner specified according to the true intent and meaning hereof.

SECTION 36. Tax Covenant; Bank Qualification. The District covenants for the benefit of the owners of the Bond that it will not take any action or omit to take any action with respect to the Bond, the proceeds thereof, any other funds of the District or any facilities financed with the proceeds of the Bond if such action or omission (i) would cause the interest on the Bond to lose its exclusion from gross income for federal income tax purposes under Section

103 of the Tax Code, or (ii) would cause interest on the Bond to lose its exclusion from alternative minimum taxable income as defined in Section 55(b) of the Tax Code. The foregoing covenant shall remain in full force and effect notwithstanding the payment in full or defeasance of the Bond until the date on which all obligations of the District in fulfilling the above covenant under the Tax Code have been met. The District makes no covenant with respect to taxation of interest on the Bond as a result of the inclusion of that interest in the “adjusted financial statement income” of “applicable corporations” (as defined in Sections 56A and 59(k), respectively, of the Tax Code).

The District hereby designates the Bond as a “qualified tax-exempt obligation” for purposes of 265(b)(3)(B) of the Tax Code. The District does not expect to issue more than \$10,000,000 of tax-exempt obligations during calendar year 2023.

SECTION 37. Defeasance. When all Bond Requirements of any portion of the Bond have been duly paid, the pledge, the lien, and all obligations hereunder shall thereby be discharged as to that portion of the Bond shall no longer be deemed to be outstanding within the meaning of this Resolution. There shall be deemed to be such due payment when the District has placed in escrow or in trust with a trust bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of, or the principal of and interest on which are unconditionally guaranteed by, the United States (“Federal Securities”) in which such amount may be initially invested wholly or in part) to meet all Bond Requirements of the Bond, as the same become due. The Federal Securities shall become due before the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and the bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to redemption at the option of the holders thereof to assure availability as needed to meet the schedule. For the purpose of this section “Federal Securities” shall include only Federal Securities which are not callable for redemption prior to their maturities except at the option of the owner thereof.

SECTION 38. Replacement of Registrar or Paying Agent. If the Registrar or Paying Agent initially appointed hereunder shall resign, or if the Fire Chief shall reasonably determine that it is in the best interests of the District to replace said Registrar or Paying Agent,

the Fire Chief may, upon notice mailed to each owner of any Bond at his or her address last shown on the registration records, appoint a successor Registrar or Paying Agent, or both. No resignation or dismissal of the Registrar or Paying Agent may take effect until a successor is appointed. It shall not be required that the same institution serve as both Registrar and Paying Agent hereunder, but the District shall have the right to have the same institution serve as both Registrar and Paying Agent.

SECTION 39. Events of Default. Each of the following events is hereby declared an “Event of Default” under this Resolution:

A. Nonpayment of Principal. Payment of the installments of principal of the Bond, shall not be made when the same shall become due and payable; and

B. Nonpayment of Interest. Payment of any installment of interest shall not be made when the same becomes due and payable.

SECTION 40. Remedies for Default. Upon the happening and continuance of any of the Event of Default, as provided in Section 39 hereof, then and in every case the registered owner of the Bond, including, without limitation, a trustee or trustees therefore: may proceed against the District and its agents, officers and employees to protect and to enforce the rights of the registered owner of Bond under the Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained herein or in an award of execution of any power herein granted for the enforcement of any proper, legal or equitable remedy as such registered owner may deem most effectual to protect and to enforce the rights aforesaid, or thereby to enjoin any act or thing which may be unlawful or in violation of any right of the owner of the Bond, or to require the District to act as if it were the trustee of an expressed trust, or any combination of such remedies. All such proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of the registered owner of the Bond. During an Event of Default the interest rate on the Bond shall bear interest at the interest rate for the Bond set forth in the Certificate of the Fire Chief for the event of a nonpayment of principal or interest.

SECTION 41. Bondowner's Rights and Privileges.

A. The registered owner of the Bond shall be entitled to all of the rights, privileges and remedies provided herein, in the Project Act, the Bond Act, the Supplemental Bond Act and the Resolution, and as otherwise provided or permitted at law or in equity or by other statute.

B. Nothing in this section affects or impairs the right of the owner of the Bond issued hereunder to enforce the payment of the Bond Requirements of the Bond or the obligation of the District to pay the Bond Requirements of the Bond to the owner thereof at the time and the place expressed in the Bond.

C. The failure of the registered owner of the Bond to proceed in any manner herein provided shall not relieve the District, the Board, or any of its officers, agents or employees of any liability for failure to perform or carry out any duty, obligation or other commitment. Each right or privilege of any such owner is in addition and is cumulative to any other right or privilege, and the exercise of any right or privilege by or on behalf of any of them shall not be deemed a waiver of any other right or privilege thereof.

SECTION 42. Delegated Powers. The officers and employees of the District are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including, without limitation:

- A. The printing of the Bond;
- B. The execution of such certificates electronically or otherwise as may be reasonably required by the Purchaser, relating, inter alia,
  - (1) the signing of the Bond,
  - (2) the tenure and identity of the officials of the District,
  - (3) the assessed valuation of the taxable property in, and the indebtedness of the District,
  - (4) the rate of General Taxes levied against taxable property in the District,
  - (5) the exclusion from gross income for federal income tax purposes of interest on the Bond,

(6) the delivery of the Bond and the receipt of the Bond purchase price,

(7) the accuracy and completeness of any information provided in connection with the Bond,

(8) if it is in accordance with the fact, the absence of litigation, pending or threatened, affecting the validity of the Bond; and

C. The assembly and dissemination of financial and other information concerning the District and the Bond.

D. The completion and execution electronically or otherwise of the Certificate of the Fire Chief and the Bond Purchase Proposal (if necessary).

SECTION 43. Resolution Irrepealable. After the Bond is issued, this Resolution shall constitute an irrevocable contract between the District and the owner or owners of the Bond; and this Resolution, if any Bond is in fact issued, shall be and shall remain irrepealable until the Bond, as to all Bond Requirements, shall be fully paid, canceled and discharged, as herein provided.

SECTION 44. Implied Repealer. All resolution bylaws and orders, or parts thereof, inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any resolutions, bylaw or order, or part hereof, heretofore repealed.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE EAST FORK FIRE PROTECTION DISTRICT, NEVADA, THIS NOVEMBER 21, 2023.**

(SEAL)

\_\_\_\_\_  
President

Attest:

\_\_\_\_\_  
Secretary

**STATE OF NEVADA** )  
 ) **ss.**  
**EAST FORK** )  
**FIRE PROTECTION DISTRICT** )

I am the duly chosen and qualified Secretary of the East Fork Fire Protection District (the “District”), Nevada, and in the performance of my duties as Secretary do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a Resolution of the Board of Directors of the District (the “Board”) adopted at a regular meeting of the Board held on November 21, 2023, and the original of such Resolution has been approved and authenticated by the signature of the President and myself as Secretary, and has been recorded in the minute book of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

2. The members of the Board were present at such meeting and voted on the passage of such Resolution as follows:

Those Voting Aye:

John Bellona  
Bernard Curtis  
Jacques Etchegoyhen  
Barbara Griffin  
Mike Sommers

Those Voting Nay:

Those Absent:

\_\_\_\_\_

\_\_\_\_\_

3. All members of the Board were given due and proper notice of such meeting.

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020. A copy of the notice of meeting is attached as Exhibit A.

5. At least 3 working days before such meeting, such notice was given to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in accordance with the provisions of Chapter 241 of NRS..

**IN WITNESS WHEREOF**, I have hereunto set my hand on behalf of the District this November 21, 2023.

---

Secretary



EXHIBIT A

(Attach Copy of Notice of Meeting)

# East Fork Fire Protection District

## AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible approval of a 3-year agreement between the East Fork Fire Protection District and NV Energy for fuels management and wildland fire suppression related to NV Energy assets and infrastructure. (Tod F. Carlini, District Fire Chief) 20 minutes.
2. **Recommended Motion:** Motion to approve a 3-year agreement between the East Fork Fire Protection District and NV Energy for fuels management and wildland fire suppression related to NV Energy assets and infrastructure.
3. **Funds Available:** NA **Amount:** Approximate value \$7,650,000  
**Fund Name:** Operations **Account Number:** Various
4. **Prepared by:** Tod F. Carlini, District Fire Chief
5. **Meeting Date:** November 21, 2023 **Time Required:** 20 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information** The District has the opportunity to continue a contract with NV Energy and to provide fuels mitigation in and around NV Energy assets and infrastructure. NRS 704.7983 (prevention of natural disasters), which was passed by the 2019 Nevada Legislature, requires a focused assessment of NV Energy's electric grid to develop a Natural Disaster Protection Plan ("NDPP"). Part of this plan requires NV Energy to develop and maintain a fuels management and fire response program in and for its infrastructure. The devastating fires in California, which claimed several lives and caused over a billion dollars in loss in 2018, were in some cases attributed to failures with the PG and E infrastructure, later leading to bankruptcy, and served as the driving force behind this legislation in Nevada. NV Energy has since had its Fuels Management and Fire Response Program approved by the Public Service Commission and has already entered fee for service contracts with several neighboring fire agencies to (1) conduct fuels management work in and around their infrastructure and (2) respond to wildland fires impacting their infrastructure. NV Energy has over 1000 acres of utility easements within our jurisdiction and over 12,000 utility poles. The agencies that participate do so at no or little cost to the agency. NV Energy covers the cost of personnel on a time and materials-based contract. An administrative fee is also assessed. The local agency, under established rates for both personnel and equipment, provides a monthly bill back to NV Energy for the services provided. Truckee Meadows Fire Protection District, North Lake Tahoe Fire Protection District, Central Lyon County Fire Protection District, North Lyon County Fire Protection District, Carson City Fire Department, Lincoln County, and Elko County Fire Protection District are all participants in the program and have been since its inception. The State of Nevada Division of Forestry is also a participant and provides technical assistance with fuels management work. Under the new agreement the District would be able to maintain up to eight (8) Fuels Management personnel and some seasonal positions. The program requires top level administrative oversight which is funded in part through the program's administrative fee.

The District has had a very successful relationship over the past two and half years with NV Energy and with this program. There is a direct benefit overall from the fuel's management work. The administration recommends proceeding with this proposal and agreement.

The proposed contract has undergone several revisions and represents a standardized contract for all participating agencies and as prescribed by rulings and suggestions from the Public Utilities

Commission, who provide regulatory oversight to NV Energy. The East Fork Fire Protection District staff, including District Chief Carlini, CFO Lewis, and Program Manager, Tom Hein, have worked with other agencies and with legal counsel, Mark Forsberg, on the proposed contract for the past two months. The administration recommends approval of the contract as presented. The current contract expired in July 2023 and was officially extended by NV Energy to December 31, 2023.

**8. Reviewed by:**

<input type="checkbox"/>	District Fire Chief	<input type="checkbox"/>	Board President
<input type="checkbox"/>	Legal Counsel	<input type="checkbox"/>	Other

**9. Board Action:**

<input type="checkbox"/>	Approved	<input type="checkbox"/>	Approved with Modifications
<input type="checkbox"/>	Denied	<input type="checkbox"/>	Deferred
<input type="checkbox"/>	Other		

**Agenda Item # 6**

**MASTER PROFESSIONAL SERVICES CONTRACT**

**BETWEEN**

**NEVADA POWER COMPANY D/B/A NV ENERGY AND SIERRA PACIFIC POWER  
COMPANY D/B/A NV ENERGY**

**AND**

**EAST FORK FIRE PROTECITON DISTRICT**

**FOR**

**Hazardous Fuels Mitigation/Removal and Fire Stand-By and Disaster Response Services**

Nevada Power Company d/b/a NV ENERGY and Sierra Pacific Power Company d/b/a NV ENERGY, both Nevada corporations, (collectively “Company”), having offices located at 6226 W. Sahara Avenue, Las Vegas, Nevada 89146, and East Fork Fire Protection District, a Nevada Fire Protection District, (“Contractor”), having its principal place of business at 1694 County Road, Minden, NV 89423 enter into this Master Professional Services Contract (this “Contract”) as of January 1, 2024 (“Effective Date”). Company and Contractor individually may be referred to as a “Party” and collectively as “Parties.”

BACKGROUND: Company desires to engage Contractor to perform or provide Hazardous Fuels Mitigation/Removal and Fire Stand-By and Disaster Response Services for its Natural Disaster Protection Department as more particularly described in the Contract. Contractor desires to perform the services for Company and represents to Company that Contractor and its Personnel have the experience, qualifications, and capabilities necessary to complete performance. The Contract was awarded by the Company’s Procurement Department and will be administered by its Natural Disaster Protection Department.

The Contract consists of ARTICLE 1 through ARTICLE 48 and all incorporated exhibits and attachments. Signing by the Parties’ authorized agents below constitutes a legal obligation to perform the Contract under the terms and conditions stated herein.

IN WITNESS WHEREOF, the Parties have caused this Contract to be executed as of the Effective Date.

[NPC or SPPC or NV ENERGY]  
“Company”

East Fork Fire Protection District  
“Contractor”

\_\_\_\_\_  
By (Signature)

\_\_\_\_\_  
By (Signature)

NAME  
Title

Tod F. Carlini  
District Fire Chief

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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**List of Exhibits**

<b>Exhibit A</b>	<b>Scope of Work and Specifications</b>
<b>Exhibit B</b>	<b>Pricing Schedule</b>
<b>Exhibit C</b>	<b>Special Conditions</b>
<b>Exhibit D</b>	<b>Site Specific Regulations</b>
<b>Exhibit E</b>	<b>Form of Purchase Order and Change Order</b>
<b>Exhibit F</b>	<b>Unconditional Waiver and Release Upon Final Payment</b>
<b>Exhibit G</b>	<b>Job Descriptions</b>
<b>Exhibit H</b>	<b>Supplier Code of Conduct</b>
<b>Exhibit I</b>	<b>Equipment Purchased Using Advanced Funds</b>

## ARTICLE 1. DEFINITIONS

The following terms, in their singular and plural forms, shall have the following meanings when used in this Contract.

- 1.1 **Acceptance** means that Contractor is complete with all Work including punch list items, Deliverables, and Company has inspected and confirmed the Work is completed as required in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS.
- 1.2 **Actual Hours** means hours the Company-Owned Equipment, Personnel and/or Equipment (i.e. engine running, pump running, tracks turning, etc.) are enroute, preparing for, and/or actively engaging in Project-related Work.
- 1.3 **BES (Bulk Electric System) Cyber System Information (BCSI)** shall mean information concerning critical infrastructure protection covered assets (“CIPS Covered Assets”) that: (i) relates to the production, generation or transmission of energy; (ii) could be useful to a person planning an attack on critical infrastructure; and (iii) provides strategic information beyond the geographic location of the critical asset, and which is identified as BCSI by Company.
- 1.4 **Business Day** means every Day other than Saturday, Sunday or a legal holiday recognized by the State of Nevada.
- 1.5 **Change in Laws** shall mean (a) any change in the judicial or administrative interpretation of, or adoption of any Laws (excluding any Laws relating to taxes and excluding any Laws relating to the organization, existence, good standing, qualification, or licensing of Contractor or its Subcontractors in any jurisdiction) which is inconsistent or at variance with any Laws in effect on the Effective Date or (b) the imposition of any condition or requirement (except for any conditions or requirements which result from the acts or omissions of Contractor or any Subcontractor) not required as of the Effective Date affecting the issuance, renewal or extension of any Government approval (excluding any Government approval relating to the organization, existence, good standing, qualification, or licensing of Contractor or its Subcontractors in any jurisdiction).
- 1.6 **Company** means, collectively, Nevada Power Company and Sierra Pacific Power Company, each d/b/a NV Energy and each being a wholly-owned subsidiary of NV Energy, Inc., a Nevada corporation. Nevada Power Company and Sierra Pacific Power Company provide NV provides retail electric service to the public in Nevada.
- 1.7 **Company Facilities** shall mean any facilities owned, operated or otherwise controlled by Company which require Company authorization to obtain access.
- 1.8 **Company-Owned Equipment** means Company-owned equipment that Company makes available to Contractor for use at a rate Specified in EXHIBIT B, PRICING SCHEDULE.
- 1.9 **Company’s Project Manager** means Company’s designated representative who has the authority to act as the liaison between Company and Contractor.

- 1.10 **Confidential Information** shall mean: (i) proprietary information of Company; (ii) information marked or designated by Company as confidential, sensitive, or internal; (iii) BCSI of Company; (iv) information, whether or not in written form and whether or not designated as confidential, which is known to Contractor as being treated by Company as confidential; (v) information provided to Company that Company is obligated to keep confidential (including but not limited to information that identifies an individual or customer of Company, such as customer account numbers, customer addresses, customer energy usage information, credit or bank account numbers, social security numbers, passport or driver's license numbers, whether or not such information is publicly available); and (vi) information developed by Contractor in connection with the performance of this Contract.
- 1.11 **Contract Price** means the total amount paid to the Contractor to perform the Work at the Total Burden Cost to the Contractor, pursuant to the terms and conditions set forth in this Contract and authorized by a Purchase Order.
- 1.12 **Cyber Assets** shall mean programmable electronic devices, including the hardware, software, and data in those devices.
- 1.13 **Data** shall mean any information, formulae, algorithms, or other content that the Company or the Company's employees, agents and end users upload, create or modify using any software provided pursuant to the Contract. Data also includes user identification information and metadata which may contain Data or from which the Company's Data may be ascertainable.
- 1.14 **Day** means a calendar day, including Saturdays, Sundays, and holidays.
- 1.15 **Deliverable** means the services and work product to be delivered by Contractor to the Company at the end of a Project.
- 1.16 **Documentation** means all vegetation treatment documents, as-built drawings, drawings, isometrics, specifications (including the Specifications), studies, system descriptions, lists, diagrams, procedures, instructions, reports, test results, calculations, manuals, Project schedules required by or referenced in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS or elsewhere in this Contract, including all electronic originated and stored information and other data and information originated by Contractor or any Subcontractor specifically for the Work.
- 1.17 **Equipment** shall mean all products, equipment, materials, goods, parts, associated hardware, documentation, spare parts, data packages and software to be provided to Company, by Contractor, in conjunction with the Work.
- 1.18 **Final Payment** shall mean the amount Company is required to pay Contractor in accordance with the Total Burden Cost of EXHIBIT B, PRICING SCHEDULE and the executed Purchase Order. The Final Payment may differ from original Purchase Order amount due to executed Actual Hours worked and the Total Burden Cost, if applicable.



1.19 **Force Majeure Event** means any act or event that (a) the Party relying on the act or event can reasonably demonstrate is the cause of a delay in or prevents its performing an obligation under this Contract, (b) is beyond the control of the Party relying upon the act or event, and (c) is reasonably unforeseeable, (d) including any destruction of or damage to material items of equipment, or any interruption, suspension or interference with Contractor's, a Subcontractor's or Company's performance under this Contract, which is caused by landslides, lightning, earthquakes, hurricanes, tornadoes, explosions, floods, epidemics, acts of a public enemy, acts or threats of terrorism, wars, blockades, riots, rebellions, sabotage, insurrections, civil disturbances, or Change in Laws.

Notwithstanding the foregoing, Force Majeure Event will not include (i) any act or event resulting from the fault or negligence of such Party or its Subcontractors or their personnel, (ii) the failure of any person to take all reasonable precautions against reasonably foreseeable conditions on or at the Site (defined below) or to mitigate the consequences of an event after its occurrence, (iii) shortages, cost increases, delays, breakage, improper handling, failures or unavailability of equipment or materials, except to the extent directly resulting from any cause described in (d) above, (iv) shortages, unavailability or cost increases of labor or manpower, (v) financial problems of the Party (including Subcontractors) claiming the Force Majeure or acts, events or conditions to the extent arising therefrom, (vi) changes in market conditions, including price fluctuations with respect to labor, materials, equipment or services, (vii) failure to apply for permits in a timely fashion, or (viii) any weather-related conditions at the Site except those listed in (d) above.

1.20 **Government** means any federal, state, tribal, city, local, or municipal government or agency.

1.21 **Hazardous Material** means any product, substance, chemical, material or waste, the presence, nature, quantity or intensity of existence, use, manufacture, disposal, transportation, spill release, or effect, by itself or in combination with other material present on the Site, is:

- (a) potentially injurious to the public health, safety or welfare, the environment, or the Site;
- (b) now or in the future regulated, monitored or listed as hazardous by any relevant governmental authority; or
- (c) a basis for potential liability to any governmental agency or third party under any applicable Laws.

Hazardous Material includes but is not limited to asbestos, hydrocarbons, poly chlorinated biphenyls (pcb), petroleum, gasoline and crude oil and any product or byproduct of any of the foregoing.

1.22 **Immediate/immediately** means as soon as reasonably and physically practicable.

1.23 **Intellectual Property Rights** means with respect to the rights of any person or entity in and to the commercially valuable and proprietary property, whether in tangible or intangible form:

- (a) trade secrets, copyrights, trademarks, service marks, logos, taglines, trade names, corporate names, trade dress rights, domain names, social media identification, handles and tags, patents and patent rights, designs and design rights, and utility models;
- (b) rights relating to innovations, inventions (whether patentable or not), invention disclosures and registrations, know-how, trade secrets, and confidential, technical, and non-technical information;
- (c) moral rights, neighboring rights, related rights, mask work rights, data collections, database protection rights, author's rights, and rights of publicity;
- (d) other industrial, proprietary and intellectual-property-related rights anywhere in the world and however designated, whether arising by operation of law, contract, license or otherwise, that exist as of the effective date of this Contract or later come into existence;

- (e) all registrations of, and applications to register any of, the foregoing anywhere in the world;
  - (f) all renewals, extensions, continuations, reissuances, reexaminations, translations and derivatives of the foregoing, regardless of whether the rights have been registered with the appropriate authorities in accordance with Laws; and
  - (g) all goodwill associated with any of the foregoing.
- 1.24 **Laws** means all federal, tribal, state, and local codes, ordinances, rules, statutes, enactments, regulations, orders, binding directives, judgments, decrees, rulings, determinations, Permits, certificates, authorizations, and treaties of any governmental authority applicable to this Contract, the Work, the Site or a Party, as any of the foregoing may be amended or superseded from time to time.
- 1.25 **Permits** means all permits, licenses, authorizations, consents, decrees, waivers, privileges and approvals from and filings with any Government required for or material to the development, financing, ownership, construction, operation or maintenance of the Work in accordance with this Contract, including work permits, environmental permits, licenses and construction permits.
- 1.26 **Personnel** shall mean employee(s) of Contractor or any of its agents, Subcontractors, or independent contractors who Contractor may direct, as a part of the employee's job duties, to perform Work under this Contract.
- 1.27 **Project** means an individual request from Company to Contractor outlining the obligations, duties, and expected deliverables of Contractor for a specific assignment.
- 1.28 **Project Rates** means rates established for Personnel, Equipment and vehicle usage on a Project (Specified in EXHIBIT B, PRICING SCHEDULE).
- 1.29 **Purchase Order or PO** shall mean the document which is used to engage Contractor to perform Work pursuant to the terms and conditions set forth in this Contract.
- 1.30 **Schedule** shall mean the schedule of key dates and Milestones for completion of the Work as set forth in the by the Company's Project Manager or EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS.
- 1.31 **Scope of Work or Specification** shall mean the requirements regarding the Work, as described in the Scope of Work, Project request, or the exhibits to this contract, including any additional requirements that, while not specifically described in the permits, are implied or reasonably required to complete the Work as so described.
- 1.32 **Security Breach** shall mean any act or omission that compromises the confidentiality, integrity, or availability of Company's Confidential Information, Data, systems, facilities or Company's physical, technical, administrative or organizational safeguards and controls relating to the protection of Company's Confidential Information, Data, systems, and facilities.

- 1.33 **Security Incident** shall mean any circumstance when (i) Contractor knows or reasonably believes that the confidentiality, integrity, or availability of any Company Data has been adversely impacted, including but not limited to, incidents where Company Data has been damaged, lost, corrupted, destroyed, or accessed, acquired, modified, used, or obtained by any unauthorized person, by any person in an unauthorized manner, or for an unauthorized purpose; (ii) Contractor knows or reasonably believes that an act or omission has adversely impacted the cybersecurity of the products or services provided to Company by Contractor or the physical, technical, administrative, or organizational safeguards protecting Contractor's systems or Company's systems holding Company Data; or (iii) Contractor receives any complaint, notice, or communication which relates directly or indirectly to (A) Contractor's handling of Company Data or Contractor's compliance with the data safeguards in this Contract or applicable law in connection with Company Data or (B) the cybersecurity of the products or services provided to Company by Contractor.
- 1.34 **Sensitive Personnel** means all Personnel with authorized unescorted physical access or authorized cyber access to Company's CIPS Covered Assets.
- 1.35 **Services** means the services to be provided or performed by Contractor under the Contract
- 1.36 **Site** is the location identified in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS or by the Company's Project Manager at which Contractor must perform the Work, and includes the land and all vegetation, plants, trees, structures, buildings, and building components on the land.
- 1.37 **Software** means the software or firmware applications consisting of programs and data written in source code or object code format that may be provided to Company as a standalone component of the Work or which may be embedded in hardware or other equipment provided to Company as part of the Work.
- 1.38 **Subcontractor** means any entity or person (including subcontractors at any tier, laborers, and materials suppliers) having an agreement with Contractor or any other Subcontractor to perform a portion of Contractor's obligations under this Contract. Notwithstanding the foregoing, the term "Subcontractor" does not include any employee organization or labor organization having an agreement with Contractor for the terms and conditions of Personnels' employment.
- 1.39 **Substantial Completion Date** shall mean the date when the Work or designated portion thereof is sufficiently complete in accordance with the Contract.
- 1.40 **Term** means the period commencing upon the execution of this Contract by Company and continuing thereafter until 3 years, unless earlier terminated as provided herein.
- 1.41 **Total Burden Cost** means Contractor's cumulative expenditures to perform Work under this Contract, itemized by Actual Hours and Project Rates.
- 1.42 **Unescorted Personnel** shall mean all Personnel with authorized unescorted physical access to Company's Facilities.
- 1.43 **Work** means all Services and Materials provided by Contractor as described in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS.

## ARTICLE 2. INDEPENDENT CONTRACT AWARD

### 2.1 Contractor represents, warrants and covenants that:

- (a) Contractor determined this Contract Price is the Total Burden Cost to the agency independently without, for the purpose of restricting competition, any consultation, communication, or agreement with any other offeror or competitor relating to the: (i) prices; (ii) intention to submit an offer; or (iii) methods or factors used to calculate the prices offered;
- (b) Contractor has made no attempt to induce any other person or entity to submit or not to submit an offer for the purpose of restricting competition; and
- (c) Contractor has made no attempt to influence this Contract award or to influence the administration of this Contract through offering a gratuity to a Company employee, contractor, or agent or any Company affiliate or subsidiary. “Gratuity” means a gift of any item, money, or entertainment intended to influence improperly this Contract award or to obtain favorable treatment under this Contract.

2.2 Contractor’s Subcontractors, Suppliers and Agents. Contractor will ensure that each of its Subcontractors, suppliers and agents provide, before beginning any portion of the Work, in writing to Contractor representations, warranties and covenants in the form of those in subsection 2.1 and none of them engage in any of the actions described in subsection 2.1(b) or (c). Any inaccuracy in any of the representations and warranties in this subsection 2.1 or in any similar representation or warranty in any contract between by Contractor and any Subcontractor, supplier or agent, and any breach of the covenants in subsection 2.1 will be a material breach of this Contract entitling Company to terminate this Contract for cause.

2.3 Defend Trade Secrets Act of 2016. The Federal Defend Trade Secrets Act of 2016 provides immunity from civil or criminal liability for any employee or contractor who discloses a trade secret “in confidence to a Federal, State, or local government official, either directly or indirectly, or to an attorney” where the disclosure by the employee or contractor is “solely for the purpose of reporting or investigating a suspected violation of law” or “is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.” 18 U.S.C. § 1833(b). Nothing in this Contract is intended to conflict with 18 U.S.C. § 1833(b) or create liability for disclosures of trade secrets that are expressly allowed by 18 U.S.C. § 1833(b).

Nothing in this Contract prohibits an individual from reporting an event that he or she reasonably and in good faith believes is a violation of law to the relevant law-enforcement agency (such as the Securities and Exchange Commission, Equal Employment Opportunity Commission, or Department of Labor), or from cooperating in an investigation conducted by such a government agency. Contractor and its personnel are hereby provided notice that under the 2016 Defend Trade Secrets Act (DTSA): (1) no individual will be held criminally or civilly liable under Federal or State trade secret law for the disclosure of a trade secret (as defined under the DTSA) that: (a) is made in confidence to a Federal, State, or local government official, either directly or indirectly, or to an attorney; and made solely for the purpose of reporting or investigating a suspected violation of law; or, (b) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal so that it is not made public; and, (2) an individual who pursues a lawsuit for retaliation for reporting a suspected violation of the law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual files any document containing the trade secret under seal, and does not disclose the trade secret, except as permitted by court order.

### **ARTICLE 3. DESCRIPTION OF WORK**

Company will provide Contractor with a quarterly projected Project goals and/or priorities document, and Contractor shall perform the Work in accordance with the corresponding scope of work provided per Project or assigned by the project manager. Contractor shall work with the Company's project manager for the means, methods, techniques, sequences and procedures of performing the Work.

### **ARTICLE 4. PURCHASE ORDERS**

The authorized representative of Company will submit to Contractor a Purchase Order substantially in the form attached hereto as EXHIBIT E, FORM OF PURCHASE ORDER. Where available, the Purchase Order will identify and describe: (i) the Scope of Work or Specifications for the Work to be accomplished; (ii) the location of the Work Site; (iii) the Project schedule, schedule milestones, and guaranteed dates for the Work; (iv) any fixed pricing, unit prices, time and material rates or other pricing that modifies EXHIBIT B, PRICING SCHEDULE; (v) whether the performance of such Work will require use of Unescorted Personnel or Sensitive Personnel; (vi) the designated Project representatives for each Party; (vii) Project-specific invoicing instructions; and (viii) any other Project-specific terms and conditions applicable to the Work. The terms and conditions of this Contract shall apply to each Purchase Order, as supplemented by the Project-specific elements of the Work identified in the Purchase Order. This Contract and the applicable Purchase Order shall, together, constitute the entire agreement between the Parties with respect to any specific Work assignment under this Contract, to the exclusion of any contrary or additional terms contained in any proposal, acknowledgement, confirmation statement, invoice or other document. A Purchase Order may also be issued in the form of a Purchase Order issued through the Company's procurement system provided that such Purchase Order specifically references the terms and conditions of this Contract, and further provided that such Purchase Order is acknowledged and accepted by Contractor (it being acknowledged that the Contractor's commencement of Work in accordance with such Purchase Order shall constitute acknowledgement and acceptance thereof).

In the event Company enlists Contractor to perform unplanned Work, Company will provide Contractor with a verbal notice to be followed as soon as practicable thereafter by a Purchase Order.

### **ARTICLE 5. PERIOD OF PERFORMANCE**

The Contract shall be effective for Work performed pursuant to a Purchase Order that is authorized during the Term of the Contract, whether or not such Work is completed prior to the expiration of such Term. The expiration of the Term shall not impact the Parties' respective rights or obligations with respect to any Work authorized prior to expiration. Moreover, neither the expiration of the Term nor any earlier termination of this Contract shall impact any warranties, indemnities, insurance requirements, confidentiality obligations, termination obligations, or other obligations which by their own terms are intended to survive the completion of the Work, all of which shall continue in full force and effect after the expiration or termination of this Contract.

### **ARTICLE 6. CONSIDERATION AND PAYMENT**

As full consideration for the satisfactory performance of Contractor's obligations under this Contract, Company will pay Contractor in accordance with Total Burden Costs of EXHIBIT B, PRICING SCHEDULE.

- 6.1 Payment. Contractor will invoice Company as provided in the “Invoicing” subsection below. Company will pay Contractor for Work accepted and completed, but Company has the right to withhold payment on any disputed amount as provided herein. Company will pay an undisputed invoice within thirty (30) days of receipt of invoice. Company will pay a disputed amount, if owed, within thirty (30) Days after resolving the dispute.
- 6.2 If Contractor or any subcontractor or supplier asserts or files a lien or claim against the Work or Company or any of its property, Company may set off the amount of that lien or claim against any amount Company or any of its affiliates owes Contractor.
- 6.3 If Company withholds any amount under this ARTICLE 6, CONSIDERATION AND PAYMENT, Company may still pursue any other right or remedy it may have. All of Company’s rights and remedies under this Contract, any other PO or contract and laws are cumulative.
- 6.4 Charges for vehicles or Equipment will be invoiced for Actual Hours at the Project Rate. Charges for funds relating to Personnel costs will be invoiced for Actual Hours at the Project Rate. Any costs outside of the Project Rates, and not at the request of Company (e.g., backfill for Contractor personnel committed to off-district assignments) will be the responsibility of Contractor and will not be billed to Company unless specifically requested or authorized by Company.
- 6.5 Vehicles and/or Equipment actively used on Company Projects within Contractor’s jurisdiction will be billed at Actual Hours at the Project Rates as the vehicle remains available to Contractor for other work/emergency response with Contractor’s jurisdiction.
- 6.6 Vehicles and/or Equipment used outside of Contractor’s jurisdiction, solely at Company’s request, will be billed the Project Rates for the duration of the Work if Contractor loses access to the resource for other work/emergency response.
- 6.7 Any Company-Owned Equipment and vehicles and/or personnel will not be reimbursed for Contractor upstaffing, extended staffing and self-dispatch such resources and/or personnel unless and until Contractor receives prior written approval from Company for Contractor upstaffing, extended staffing and self-dispatch such resources and/or personnel.
- 6.8 Contractor shall not invoice Company for Actual Hours if Contractor is not enroute, preparing for, and/or actively engaged in Project-related Work.
- 6.9 Invoicing.
- (a) Form. Contractor must submit to Company an original, typed invoice in portable document format (“PDF”). Handwritten invoices are not acceptable.
  - (b) Contractor will invoice Nevada Power Company and Sierra Pacific Power Company on one invoice (if applicable).
  - (c) Required Information. Each invoice Contractor submits for payment must contain, at a minimum, the following information:
    - (1) A valid Company purchase order (“PO”) number, including the leading zeros;
    - (2) The PO Revision Number or Release Number, if applicable;
    - (3) On invoices for materials, a reference to the PO line number and schedule number for each invoice line;
    - (4) The full name of Company’s personnel who requested the expenditure (to the extent available);
    - (5) Contractor’s legal entity name and mailing address and the full name, title, and telephone number of its contact person;
    - (6) Contractor’s remittance address if that address is different from its mailing address;
    - (7) A unique invoice number;
    - (8) Invoice date, its due date;
      - If the invoice is for material, the invoice date cannot be prior to the expected arrival date of the material;

- If the invoice is for services, the invoice date cannot be more than three (3) days prior to the expected arrival of the invoice to the Accounts Payable department;
- (9) Separate invoice lines per Project charge code per Tier and zone, or per public safety outage management (“PSOM”) of special Project code (PSOM202201, RWT3Z1PGSP, etc.) for material and labor with appropriate tax applied to material portion only;
  - (10) A separate invoice line for freight, if freight charges will exceed \$250 under this Contract, along with supporting documentation showing the freight charges;
  - (11) Tax shown as a separate line item, as applicable;
  - (12) A separate invoice line for miscellaneous charges per Project charge;
  - (13) Total invoice amount and any supporting documentation; weekly reports, 25<sup>th</sup> report and work performed entered into the Company’s Fieldmaps, 214s, personnel hours per Project, travel documents and receipts, equipment hours billed, and payoff of equipment purchased, Company’s prior written approval for any rented equipment with receipts;
  - (14) Shipping date, ship to address, and shipping method;
  - (15) Signed lien waivers and releases from Contractor and all of its Subcontractors and suppliers in form and substance satisfactory Company (“Lien Waivers”) in the form under EXHIBIT F, LIEN RELEASE; and
  - (16) A separate invoice, with all the supporting documentation, shall be provided quarterly when the Project includes grant funding and Contractor requests the Company to provide matching funds. Contractor shall provide all relevant grant documents that are provided to the grantor for reimbursement.
- (d) Invoice Deadline. Invoices are due on the twenty-fifth (25<sup>th</sup>) Day of each month. If Contractor cannot provide an invoice by the 25<sup>th</sup> Day of each month, Contractor shall supply Company with a monthly work performance estimate expense cost report by the 25<sup>th</sup> Day of each month, and Contractor shall submit to Company an invoice no later than the tenth (10<sup>th</sup>) day of the following month. Notwithstanding the foregoing, under no circumstances shall Contractor invoice for grant-related Work no more than one hundred twenty (120) days after such Work was performed. Invoices shall be within 10% of the 25<sup>th</sup> monthly work performance report, unless additional expenses are pre-approved by Company. Invoices in conjunction with grant funds may be billed quarterly to maintain consistency with standard grant billing procedures. Final and correct invoices are due to Company within sixty (60) days after Contract expiration or Termination (“Invoice Deadline”). Company shall not be liable for invoices received after the Invoice Deadline.
- (e) Contractor shall send invoice(s) to either:

Via email: [APinvoice@NVEnergy.com](mailto:APinvoice@NVEnergy.com); [danyale.howard@nvenergy.com](mailto:danyale.howard@nvenergy.com); and [Gary.davis@nvenergy.com](mailto:Gary.davis@nvenergy.com)

The email must contain only one (1) PDF file, with the invoice as first document and any backup as additional pages. There will be only one (1) attachment per email.

Via mail: NV Energy  
Accounts Payable Processing Center  
P.O. Box 10100  
Reno, NV 89520-0024

Company may provide written notice (email is sufficient) if invoice notices change.

- (f) Disputes. Company shall (i) notify the Contractor of a disputed invoice before payment is owed, specifying in such notice the amount in dispute and the reason for the dispute; and (ii) Contractor shall credit Company the entire invoice that contains the disputed charges. The Contractor shall reinvoice Company with the undisputed charges, while the Parties work in good faith to resolve the remaining disputed charges. Upon resolution of the disputed items, Contractor shall invoice Company the amounts determined to be payable by resolution and Company shall pay the new invoice within thirty (30) Days of receipt of the valid, new invoice. Contractor shall not fail any obligation hereunder by reason of Company's good faith withholding of any fees in accordance with this ARTICLE 6, CONSIDERATION AND PAYMENT.

#### **ARTICLE 7. TAXES**

Contractor is responsible for paying all sales, excise and other taxes relating to the Work for this Contract, including Nevada state sales tax, but excluding the income tax Company must pay on its net income.

#### **ARTICLE 8. TRAVEL**

If required for the Work, Contractor shall request pre-approval from Company for travel and related expenses, which will be reimbursed at the United States General Services Administration State of Nevada per diem rates ("Per Diem"). Exceptions to Per Diem rates will require pre-approval from Company prior to incurring.

#### **ARTICLE 9. RECORDS AND AUDIT**

- 9.1 Contractor's Obligation to Retain Records. Contractor shall maintain in good order at the Contractor's principal place of business and available to Company for inspection at all times at least one record copy of all Documentation, including all engineering documents, design documents, specifications, product data, samples and modifications, all marked currently to record changes made during construction. Before, and as a condition to, Final Completion, Contractor shall deliver to Company all of the preceding items which are applicable to the completed portion of the Work and a set of reproducible as-built drawings (in hard copy and electronic formats reasonably requested by Company) showing all changes made to the design documents during Project treatments.
- 9.2 Retention Period. Contractor must keep all books, records and supporting data relating to this Contract and the Work in conformity with generally accepted accounting principles until six (6) years after the later of (i) the termination of this Contract, or (ii) the date Company makes the Final Payment.



- 9.3 Company's Right to Contractor's Records. Company may audit Contractor's books, records, and supporting data relevant to this Contract from time to time during normal business hours during the record retention period specified in this ARTICLE 9, RECORDS AND AUDIT. Company's right to audit Contractor's books, records, and supporting data relevant to this Contract shall expire four (4) years after this Contract expires.
- 9.4 Payments Resulting from Audit Finding. If Company determines through an audit, solely prompted and initiated by Company, that it has made an overpayment or underpayment to Contractor, then Company will give Contractor written notice together with that portion of the audit that supports Company's determination. If Contractor does not dispute the determination, then Contractor must refund the amount due to Company, or Company must pay the amount due to Contractor, within thirty (30) Days after the date of Company's written notice. If the audit reveals Company made an overpayment in excess of ten percent (10%) of this Contract Price, then Contractor will promptly reimburse Company for all costs and expenses Company incurred in connection with the audit.

#### **ARTICLE 10. AUTHORIZED REPRESENTATIVES AND NOTICE**

- 10.1 Authorized Representative. Prior to commencement of the Work, each Party shall designate a representative authorized to act on its behalf, shall advise the other Party in writing of the name, address, and telephone number of such designated representative, and shall inform the other Party of any subsequent change in such designation. All communications relating to the day-to-day activities under this Contract shall be exchanged between such designated representatives through any agreed form of communication. The Company's fire mitigation officer or Project Manager is Company's authorized representative for technical issues. No commitment that purports to modify this Contract in any way is enforceable unless it is recorded in an updated contract that Company's Authorized Representative signs and an updated Purchase Order as applicable.
- 10.2 Notice. Any formal Notice required to be delivered in writing under the terms of this Contract shall be delivered to the representative of the other Party as designated below. All formal written Notices shall be: (i) hand delivered; (ii) deposited in the mail, properly stamped with the required postage; (iii) sent via registered or certified mail; (iv) sent via email and identified as "Formal Notice"; or (v) sent via recognized overnight courier service. The Parties' addresses for purposes of Notice shall be as set forth below:

If to Company:

Attn: Danyale Howard  
Mail Stop S4B15  
6100 Neil Road  
Reno, NV 89511  
danyale.howard@nvenergy.com

If to Contractor:

Attn: Tod F. Carlini, District Fire Chief  
East Fork Fire Protection District  
1694 County Road  
Minden, NV 89423  
tcarlini@eastforkfire.org

Either Party may change the name or address of the designated recipient of Notices by delivery of a Notice of such change as provided for in this ARTICLE 13, AUTHORIZED REPRESENTATIVES AND NOTICE.

10.3 Banking Information Changes: Requested changes to Contractor’s banking information must be independently verified with Contractor and may take 60 days or more to process. Company shall continue to use Contractor’s previous banking information during the verification period unless an exception is approved by Contractor. Company shall not be liable for late fees or interest on any late or missed payments due to Contractor’s requested changes that could not be reasonably verified by Company. Changes to Contractor information will be confirmed by Company with the following Contractor staff.

Contractor Treasurer: Name: TBA	Contractor Senior Manager: Name: Thomas Hein	Contractor Senior Manager: Name: Tod F. Carlini
Title: CFO/ Director of Finance	Title: Executive Program Manager	Title: District Fire Chief
Address: 1694 County Road, Minden, NV 89423	Address: 1694 County Road, Minden, NV 89423	Address: 1694 County Road, Minden, NV 89423
Telephone: 775-782-9040	Telephone: 775-782-9040	Telephone: 775-782-9040

Contractor website:

In the event that Contractor does not have additional staff, Company may seek other means necessary to verify the information with Contractor including, but not limited to, verifying Contractor’s banking information via in person meeting or conference call between Company, Contractor authorized bank.

**ARTICLE 11. EXAMINATION OF WORK AND PROGRESS REPORTS**

11.1 While performing Work for Company, Contractor shall submit Work performed in Company’s Fieldmaps weekly. Contractor will provide weekly progress reports on the weekly conference calls. 30-day progress and expense reports are due on the 25<sup>th</sup> of each month or an invoice supplemented with the weekly activity logs (NVE-214’s), a monthly list of all personal working under this contract on the 25<sup>th</sup> of each month or as requested by Company. Company, its agents or representatives may visit Contractor’s office or work site at any reasonable time to determine the status of ongoing Work required by this Contract. Failure to add weekly work performed into Fieldmaps or current arch GIS mapping platform may result in delays in payment and Company may require additional documentation.

11.2 In-Progress Inspections. Company may inspect and examine all in-progress Work at any reasonable time or times, as solely determined by Company. Company shall have the right to reject unsatisfactory Work. Neither examination of Work nor the lack of same nor acceptance of the Work by Company nor payment therefore shall relieve Contractor from any of its other obligations and pending Projects under this Contract.

- 11.3 Review of Deliverables. Review by Company of any Deliverables submitted by Contractor shall be solely for the benefit of Company and shall not relieve Contractor of its responsibility to comply with all requirements of the Contract and for the accuracy of the Deliverables. Contractor shall notify Company upon completion of a Deliverable, including documentation of Work performed uploaded into Company’s Fieldmaps. If Company has not issued an acceptance within one hundred twenty (120) days of Contractor’s performance, it shall be deemed accepted.
- 11.4 Acceptance of Deliverables. Upon acceptance of the Deliverables, Company may provide written (email is sufficient) acceptance, a “Project Close Out Form” or similar type of acceptance to the Contractor.

## **ARTICLE 12. CONTRACTOR’S CREDENTIAL REQUIREMENTS**

- 12.1 Licensure. As its profession requires, Contractor represents and warrants that it has the proper credentials to perform the Work in the State of Nevada and is properly licensed, registered, trained or certified for the work being performed and/or for the operation of equipment, and that any subcontractor is properly licensed, registered, or certified for its part of the Work.
- 12.2 Contractor must obtain or currently hold a federal Employer Identification Number (EIN) for Company’s tax reporting requirements.

## **ARTICLE 13. WARRANTIES**

Contractor represents and warrants that it has sufficient skill and experience to provide the Services hereunder. Except to the extent provided otherwise in the Contract, Contractor warrants that all Work shall:

- (a) be of a commercially acceptable grade if no quality is specified;
- (b) free from any defect in workmanship and conforms with applicable specifications set forth in the Scope of Work; and
- (c) be fit for Company’s specified purpose and comply with applicable industry and professional standards, including those outlined in EXHIBIT A: SCOPE OF WORK AND SPECIFICATIONS.

Upon Company’s reasonable determination that Contractor has not provided the Services as prescribed, Contractor shall at its own expense promptly, repair, replace or re-perform any portion of the Work that is defective and provide documentation of cure of such Work to Company. If Contractor in any way fails to conform to the foregoing warranty Contractor shall refund the price of the Services defectively performed.

Upon Company’s acceptance of a Deliverable for a Project, Contractor’s warranty solely related to that specific Deliverable has been met.

## **ARTICLE 14. CHANGES IN WORK**

- 14.1 Company's Change in Work. By giving Contractor written notice within a reasonable amount of time before the time and/or date of the requested changes in Work, and without being required to give notice to any sureties, the Company's Project Manager may make changes in the Work within the general scope of this Contract at any time, including changes in: (1) Specifications on fuel treatments or services to be performed; (2) the method or manner of performing the Work; (3) Company-furnished facilities, equipment, materials or services or the Site; and (4) quarterly projected Project goals and/or priorities.
- 14.2 Contractor's Change in Work. Contractor may request changes in the Work by way of a Change Order, including changes in the method or manner of performing the Work. Company's acceptance of the Change Order shall be at Company's sole discretion, and Contractor shall wait for Company's signed acceptance on a Change Order before proceeding with the change in Work.
- 14.3 Contractor's Deadline to Submit Change Order. Contractor must assert its claim for adjustment under this ARTICLE 14, CHANGES IN WORK by way of a Change Order within fourteen (14) Days after Company directs Contractor to make the change. In any event, Contractor will proceed with the Work as changed. Company will not accept any claim Contractor submits after that deadline, unless the Company's Project Manager expressly accepts it in writing. In no case will Company consider a claim Contractor submits after Company makes the Final Payment.
- 14.4 Dispute Resolution. If Contractor believes a Company-directed change does not comply with this Contract, the parties will resolve the dispute in accordance with ARTICLE 33, DISPUTE RESOLUTION; provided that nothing in this ARTICLE 14, CHANGES IN WORK will excuse Contractor from proceeding with the Work as changed.

## **ARTICLE 15. INSURANCE**

Contractor shall, prior to commencing Work, secure and continuously carry with insurers having an A.M. Best Insurance Reports rating of A-VII or better such insurance as will protect Contractor from liability and claims for injuries and damages which may arise out of or result from the Work and for which Contractor may be legally liable, whether such operations are by Contractor or a Subcontractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. Contractor shall insure the risks associated with the Work and the Contract with the minimum coverages and limits as set forth below:

- (a) General liability insurance, with a combined single limit of \$1 million for each occurrence and \$2 million in the annual aggregate;
- (b) Automobile liability insurance, with a combined single limit \$1 million for each person and \$1 million for each occurrence;
- (c) Workers compensation insurance per statutory requirements; and Employers' Liability Insurance with limits of \$1 million
- (d) Excess/umbrella liability insurance having a minimum limit of \$5 million each occurrence and aggregate of \$20 million where applicable on a following form basis to be excess of the insurance coverage and limits required in employer's liability insurance, commercial general liability insurance and automobile liability insurance. Contractor's insurance may meet total limits required through a combination of primary and excess liability coverage. Contractor shall provide notice to Company, if at any time the full umbrella limit required under this Contract is not available, and purchase additional limits, if requested.
- (e) Network Security & Privacy Liability. If the Work or Services under the Contract involves the rendering of IT services including, but not limited to: software, software or hardware or systems development or consulting services; internet/application services (e.g., web hosting); providing content; connections to systems, technology or network(s); or if Contractor in any way collects, obtains, maintains

or in any way accesses or uses Confidential Information, then Contractor, and its Subcontractors shall maintain Network Security & Privacy Liability coverage, throughout the term of this Contract and for a period of two (2) years thereafter, with a minimum required limit of \$1,000,000 Each Claim.

(f) Aircraft Liability. If using aircraft for Work under this Contract, Contractor shall maintain insurance for aircraft hull and liability and aviation premises liability covering all liabilities in conjunction with Services to be provided by fixed wing and rotorcraft whether owned, hired or non-owned. Such insurance shall have a minimum single limit of \$10,000,000, each occurrence covering bodily injury and property damage liability including passenger liability and cargo, as applicable. No Per-Passenger Sublimit shall apply. Operator shall comply with all applicable federal, state and local laws, including Federal Aviation Association (FAA) laws and certifications for all aircraft/UAS operations.

Contractor shall maintain a “Certificate of Insurance” naming Company as an “Additional Insured” under all liability policies, stating that the insurance is primary with respect to Company’s interest and that any insurance maintained by Company is excess and not contributory, providing for separation of insured coverage, and providing waivers of subrogation on all coverage. Contractor shall notify Company immediately if at any time any one of Contractor’s insurers issues a notice of cancellation for any reason and shall provide proof of replacement insurance prior to the effective date of cancellation. A certificate of insurance shall be furnished to Company confirming the issuance of such insurance prior to commencement of Work.

#### **ARTICLE 16. LIMITED LIABILITY**

Contractor will not waive and intends to assert available NRS Chapter 41 and/or NRS 333.339 liability limitations in all cases.

#### **ARTICLE 17. INDEMNIFICATION**

17.1 INDEMNIFICATION OF COMPANY. To the fullest extent permitted by law, Contractor specifically and expressly agrees to indemnify, defend, and hold harmless Company and its officers, directors, employees and agents (hereinafter collectively “Indemnitees”) from any claim, loss, cost, suit, judgment, damage, or expense, including reasonably incurred legal fees, arising out of or resulting from Contractor’s performance of the Work including (i) an intellectual property right infringement claim of a third party, (ii) any breach of the other Contractor’s obligations hereunder, or (iii) due to such Contractor’s negligence or willful misconduct. Contractor’s indemnity obligations owing to Indemnitees under this subsection 17.1 are not limited by any applicable insurance coverage identified in ARTICLE 15, INSURANCE of these terms and conditions. Contractor’s indemnity obligation under this subsection 17.1 shall not extend to any liability to the proportionate extent it is caused by the negligence or willful misconduct of any of the Indemnitees.

17.2 INDEMNIFICATION OF CONTRACTOR. To the fullest extent permitted by law, Company specifically and expressly agrees to indemnify, defend, and hold harmless Contractor and its officers, employees and agents from any claim, loss, cost, suit, judgment, damage, or expense, including reasonable attorneys’ fees, arising out of or resulting from Company or Company’s equipment, facilities, or infrastructure, employees’ negligence or willful misconduct of Company or its officers, directors, employees or agents.

17.3 NEITHER PARTY SHALL BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR PUNITIVE DAMAGES.

17.4 COMPANY EQUIPMENT USE. Company may allow, when reasonable, Contractor to operate Company-Owned Equipment on Company Projects at no liability to the Company or Contractor; provided that defined training and credentials are in place for Contractor personnel operating said equipment and Contractor is not negligent in using Company-Owned Equipment for the Work. Company will pay for the actual and reasonable direct costs of repairs directly related to damage from such incidents; provided that Contractor is not negligent in the operation and safety standards. Contractor shall pay for all costs and repairs for damages for equipment used outside of the scope permitted hereunder and must be reported to Company immediately. Contractor shall follow Company's fleet policy and procedures for use of any Company-owned equipment.

## **ARTICLE 18. CONTRACTOR'S PERSONNEL**

- 18.1 Authorized Representative. The designated person representing Contractor is its authorized representative (referred to as Contractor's Project Manager) for all purposes under the Contract.
- 18.2 Authority to Bind Contractor. Contractor's Representative is authorized to bind Contractor. Any communication given by Contractor's Project Manager will bind Contractor.
- 18.3 Changes in Personnel. The Contractor will inform the Company of changes in Personnel within thirty (30) days. Notwithstanding the foregoing, if Personnel have access to Company property and badge access to Company property, Contractor shall notify Company immediately upon termination or resignation of such Personnel. Contractor shall notify Company, and parties must execute a Change Order in the event Contractor replaces or changes the classification, grade or rate of any Personnel who performs Work under this Contract. If Contractor fails to notify Company, and a Change Order is not executed, Contractor shall bear all costs associated with any and all such replacements and changes and said costs shall not be reimbursable from Company.
- 18.4 Additional Personnel. The Contractor shall not add additional Personnel without prior written approval from Company. Company, in its sole discretion, may approval additional personnel for the Work.
- 18.5 Job Descriptions. The Contractor will provide all Job Descriptions of each position for each Personnel that will be working under this contract. Contractor will provide a monthly list of Personnel, including title/position. Job descriptions are defined in EXHIBIT G, JOB DESCRIPTIONS.
- 18.6 Drugs, Alcohol, and Firearms. Contractor shall not permit or allow the introduction or use of any firearms or other weapons, concealed or otherwise, with the exception of necessary tools and equipment to carry out the Work, upon any of the grounds occupied, controlled, or used by Contractor in the performance of the Work. This includes parking areas and remote Work locations. The Drug Free Workplace Act of 1988 requires Contractor and subcontractors of Company to maintain a workplace free of drug and alcohol. The unlawful manufacture, distribution, possession or use of a controlled substance or alcohol is prohibited at Company's workplace or Work sites. Contractor shall comply with federal, state and local laws governing drug and alcohol testing and the consequences of a failed test.
- 18.7 Removal. Contractor shall be required to immediately remove from the Work any of its employees or its subcontractors' employees suspected by Contractor of being under the influence of drugs or alcohol, pending investigation by Contractor. Contractor shall notify the Company immediately of the event. Contractor shall immediately remove from the Work any person considered to be incompetent, insubordinate, careless, disorderly, in violation of the above restrictions upon drug, alcohol or firearms, and such person shall not again be assigned in the performance of the Work herein without the consent of Company. Contractor shall notify the Company immediately in the event of a removal. Notwithstanding the provisions of this subsection 18.7, Company acknowledges that Contractor's employees may be covered by a collective bargaining agreement negotiated as required by NRS Chapter 288 and that the provisions of the collective bargaining agreement will govern to the extent that they conflict with this provision.

18.8 Employment Status. Contractor, and not Company, is the employer of Personnel. Contractor will ensure all Personnel who are employed directly by Contractor are W-2 employees of Contractor for all purposes, whether common law or statutory, including but not limited to federal, state and local tax withholding, reporting and remitting obligations, minimum wage, overtime, paid sick leave and other employee compensation or benefits laws, workers' compensation laws, and discrimination and harassment laws. Contractor shall ensure its Subcontractor's Personnel are W-2 employees of Subcontractor for all purposes, whether common law or statutory, including but not limited to federal, state and local tax withholding, reporting and remitting obligations, minimum wage, overtime, paid sick leave and other employee compensation or benefits laws, workers' compensation laws, and discrimination and harassment laws.

18.9 Wage and Hour. Contractor agrees that it will pay Personnel on a W-2 basis and in compliance with all applicable federal, state and local wage and hour laws, including but not limited to minimum wage and overtime requirements, and any other wage payment, reimbursement, recordkeeping, or similar laws under applicable federal, state or local law. Contractor is responsible for determining if any Personnel is eligible for any overtime and that has been approved by the Company.

Contractor shall be the W-2 employer of the Personnel for purposes of the withholding and payment of employment taxes. Contractor shall be exclusively responsible for and will comply with applicable laws governing the reporting and payment of payroll taxes attributable to wages paid to Personnel, including but not limited to: (i) federal, state, and local income tax withholding; (ii) federal and state unemployment tax ("FUTA" and "SUI"); (iii) contributions required by the Federal Insurance Contribution Act ("FICA") and (iv) healthcare insurance, benefits and related reporting as required under the Patient Protection and Affordable Care Act (the "Affordable Care Act").

Upon a Government and/or regulatory request to the Company, Company may request and Contractor will present proof that Personnel are W-2 employees of Contractor directly to the requesting entity and/or to Company. If Contractor fails to provide such proof, the Company shall have the right to withhold payment under this this Contract due for services provided by such Personnel and/or terminate this this Contract.

18.10 Sick Leave. For Personnel performing services in state, county, or local jurisdictions that mandate minimum levels of paid sick time be made available to employees, the Contractor agrees to provide sick days as required under such statutes\_or as defined in labor contracts and/or collective bargaining agreements negotiated under NRS 288. It is the sole and exclusive responsibility of the Contractor to track paid sick leave for Personnel and meet other requirements of paid sick leave laws. The Contractor agrees to fully defend and indemnify the Company for any allegations that are asserted by any Personnel that either the Contractor or the Company did not comply with these paid sick leave laws.

18.11 Benefits. The parties acknowledge and agree that Contractor and not the Company is responsible for the provision of all employee benefits for Personnel, including without limitation benefits such as meals, parking, transportation, paid time off, holidays, retirement benefits, fringe benefits or perks. Personnel shall not be eligible to enroll in or participate in Company's employee benefits programs. Contractor shall be solely responsible for providing any benefits required by applicable local, state and federal laws, statutes, regulations and ordinances governing employment or as defined in collective bargaining agreements negotiated under NRS 288.



- 18.12 Worker Verification. The Contractor will verify and ensure that its Personnel furnished to the Company meet all requirements to work, and have all necessary permits, certifications, licenses, and/or documents, including but not limited to any forms required by the U.S. Citizenship and Immigration Services to be timely completed and kept by the Contractor, in accordance with federal and state laws. No Personnel shall be supplied to the Company without a complete employment application on file with the Contractor. The Contractor will provide the Company with a written confirmation of completion of all reference checks, background checks, and drug screens prior to Personnel's starting date with the Contractor. Upon a Government and/or regulatory request to the Company, Company may request, and Contractor will present proof to Company and/or requesting agency.
- 18.13 Human Resources. Contractor is responsible for all human resource functions for Personnel, including recruiting, hiring, assigning, scheduling, employment-based counseling, discipline, termination, salary determination, performance evaluations, and making legally required employment law disclosures (including wage-hour posters) and all other items defined in collective bargaining agreements negotiated under NRS 288.
- 18.14 Workers' Compensation and Unemployment. Contractor is responsible for providing workers' compensation benefits or coverage for Personnel in amounts at least equal to what is required by law and by collective bargaining agreements negotiated under NRS 288.
- 18.15 Policies. The Contractor is responsible for ensuring that each Personnel has been provided with and/or received any and all policies, certifications, and training necessary to perform the work for which the worker is assigned. To the extent possible, the Contractor must conduct the necessary orientation and training for each worker prior to his or her start date with the Contractor, including (i) review of the Contractor's general policies and procedures (e.g., policies on working hours, break and meal times, conduct, attendance and tardiness, etc.), (ii) review of any safety videos and related safety guides provided by the Contractor, as applicable, and (iii) review of the Contractor's safety requirements. Prior to commencing Work, the Contractor must execute a checklist that acknowledges Personnel's satisfactory completion of this orientation and training. The Contractor will advise all its Personnel of their obligation to comply with all of the Contractor's and Company's safety, anti-harassment, anti-discrimination and anti-retaliation, and other policies applicable to the Work performed while performing the Work; provide each Personnel with a copy of the policies; and obtain a signed acknowledgement from each Personnel of receipt and review of the policies and agreement to comply with the policies. All Personnel are expected to comply with the Company's policies relevant to this Contract. Time spent by the Personnel to attend such orientation and training may be billed by Contractor to Company as compensable time under this Contract. If there is a conflict within or between the Company's and the Contractor's safety, anti-harassment, anti-discrimination and anti-retaliation, and other policies applicable to the Work, the policies imposing the most stringent obligation or duty and the highest quality or greatest quantity shall control.
- 18.16 Affordable Care Act. The Contractor agrees to comply with all requirements of the Affordable Care Act for the Personnel. Specifically, the Contractor agrees to offer group health insurance that is compliant with the Affordable Care Act, including the employer shared responsibility provisions relating to the offer of "minimum essential coverage" to "full-time" Personnel and the applicable employer information reporting provisions. The Contractor agrees that it is responsible for offering its Personnel health insurance, and Company has no Affordable Care Act obligations to Contractor's Personnel under this Contract. The Contractor agrees to fully defend and indemnify the Company for any allegations that are asserted by any Personnel that either the Contractor or the Company did not comply with the Affordable Care Act.

- 18.17 Worker Acknowledgement. Prior to allowing any Personnel to perform any services for Company, Company may request that Contractor's Personnel sign a Worker Acknowledgment Agreement informing the Personnel, among other things, that he or she is an employee of Contractor, and that he or she is not an employee of the Company and is not entitled to any benefits or compensation from Company.
- 18.18 Contractor Hiring Former Company Employees. If Contractor employs a former Company employee or has knowledge of a subcontractor to Contractor who employs a former Company employee, Contractor shall give Company at least 7 days' notice prior to that former Company employee being employed on a job at Company properties or assigned to work at Company properties.

## **ARTICLE 19. ACCESS TO COMPANY'S FACILITIES**

### **19.1 Requirements for Access**

Access to Company controlled areas is granted on an as-needed basis only in accordance with Company's internal badge and access policies. Company shall specify in the Release or Scope of Work whether or not the Work under this Contract requires either: (i) unescorted physical access to Company's Facilities; or (ii) local or remote access to Company's Cyber Assets. For all Personnel who require either such access, Contractor shall:

- a. Conduct a Personnel risk assessment to include at a minimum an identity verification and seven (7) year criminal background check for the current residence and past locations of residence of all Personnel requiring access. All background checks will be conducted in accordance with federal, state, provincial and local laws, and subject to existing collective bargaining unit agreements or other agreements, if any. A background check completed within two (2) years prior to the date the Contractor signed a Contractor/Vendor Information Form for each such person will be considered valid. Following the initial background check, updates shall be performed no less frequently than every seven (7) years or upon request by Company. In the event Company notifies Contractor of impending expiration of a background check, Contractor shall provide an updated Contractor/Vendor Information Form reflecting a refreshed background check within twenty (20) days of receipt of the Notice in order to avoid revocation of such person's access. An appropriate authorization form must be signed by each of the Personnel prior to a background check being conducted, acknowledging that the background check is being conducted and authorizing the information obtained to be provided to Company.
- b. Ensure that Personnel have passed the background checks outlined in subsection 19.1(a) prior to requesting access to Company's Facilities and/or Cyber Assets. In the event any such person: (i) is currently under indictment for a crime punishable by imprisonment for a term exceeding one (1) year; (ii) has been convicted (within the past seven (7) years) in any court of a crime punishable by imprisonment for a term exceeding one (1) year; (iii) is currently a fugitive of justice; or (iv) is an alien illegally or unlawfully in the United States, such person shall be considered a "restricted person" and may not be granted access without prior written consent from Company. In the event any such person's background check reveals any residency gap of six (6) consecutive months or more, Contractor shall review, evaluate, and document any such residency gap to ensure that it does not pose a risk to Company's Facilities or Cyber Assets, prior to making a determination that Personnel have passed the background check.
- c. Ensure that Personnel complete Company provided or approved training prior to requesting access.
- d. Ensure that Personnel have passed Contractor's drug and alcohol exam and are in compliance with Contractor's substance abuse/drug and alcohol policy.

- e. Keep accurate and detailed documentation to confirm completion dates for background checks and all required training (initial and annual training, to the extent applicable), and certify to Company such documentation by completing a Contractor/Vendor Information Form, attached as Exhibit A, Appendix 1, hereto, for each person who will have access. Company has the right to audit Contractor's records supporting each Contractor/Vendor Information Form submitted to Company and to verify that the requisite background checks and training were performed. Contractor shall provide Company with all requested records supporting Contractor /Vendor Information forms within a reasonable time after receiving such a request, and in the form requested by Company, but not longer than three (3) business days following the date of such request.
- f. Notify the Company in a timely manner of termination or change in status removing the need for access. In the case of Sensitive Personnel and/or involuntary termination, notification must be immediate. In all other cases, notification must be within one business day. The Enterprise Service Desk is available twenty-four (24) hours a day by calling 702-402-5832.

Contractor shall not allow any person who has not met the foregoing requirements of this subsection 18.1 to perform Work, unless Contractor has received prior written consent from Company.

#### 19.2 Additional Access Requirements Specific to Sensitive Personnel

In addition to the access requirements outlined in subsection 18.1, with respect to all Sensitive Personnel, Contractor also shall:

- a. Ensure that Sensitive Personnel (and any Personnel with access to BCSI) are informed of and comply with Company's BCSI requirements contained in any confidentiality agreement previously executed by Contractor as well as the BCSI requirements set forth herein; and
- b. In addition to the initial training requirement outlined in subsection 18.1(c), ensure that Sensitive Personnel complete annual Company provided or approved CIPS compliance training within Company's prescribed training window.

Contractor shall not allow any person who has not met the foregoing requirements of this subsection 18.2 to perform Work with access to Sensitive Personnel, unless Contractor has received prior written consent from Company.

### **ARTICLE 20. DEPARTMENT OF TRANSPORTATION**

Contractor shall ensure work performed in connection with this Contract is Department of Transportation compliant, including but not limited to valid driver's license, commercial or any specialized operation licenses, equipment inspections, hours of service and all appropriate documentation for any Personnel who may drive while performing the Work.

## **ARTICLE 21. CONTRACTOR CONDUCT**

- 21.1 **Business Ethics.** Contractor, its employees, officers, agents, representatives and Subcontractors shall at all times maintain the highest ethical standards and avoid conflicts of interest in the performance of Contractor's obligations under this Contract. In conjunction with its performance of the Work, Contractor and its employees, officers, agents and representatives shall comply with, and cause its Subcontractors and their respective employees, officers, agents and representatives to comply with, all applicable laws, statutes, regulations and other requirements prohibiting bribery, corruption, kick-backs or similar unethical practices including, without limitation, the United States Foreign Corrupt Practices Act, the United Kingdom Bribery Act 2010, and the Company Code of Business Conduct. Without limiting the generality of the foregoing, Contractor specifically represents and warrants that neither Contractor nor any Subcontractor employees, officers, representatives or other agents of Contractor have made or will make any payment, or have given or will give anything of value, in either case to any government official or the Company (including any officer or employee of any governmental authority or the Company) to influence his, her, or its decision or to gain any other advantage for Company or Contractor in connection with the Work to be performed hereunder. Contractor shall maintain and cause to be maintained effective accounting procedures and internal controls necessary to record all expenditures in connection with this Contract and to verify Contractor's compliance with this subsection 21.1, BUSINESS ETHICS. Company shall be permitted to audit such records as reasonably necessary to confirm Contractor's compliance with this subsection 21.1, BUSINESS ETHICS. Contractor shall immediately provide notice to Company of any facts, circumstances or allegations that constitute or might constitute a breach of this subsection 21.1, BUSINESS ETHICS and shall cooperate with Company's subsequent investigation of such matters. Contractor shall indemnify and hold Company harmless from all fines, penalties, expenses or other losses sustained by Company as a result of Contractor's breach of this provision. The Parties specifically acknowledge that Contractor's failure to comply with the requirements of this subsection 20.1, BUSINESS ETHICS shall constitute a condition of default under this Contract.
- 21.2 **Counterparty Code of Conduct.** Contractor will comply with and operate within the standards of Company's Supplier Code of Conduct and will require each Subcontractor in writing to do so. Contractor may obtain a copy of the Supplier Code of Conduct attached hereto as EXHIBIT H.
- 21.3 **Notice of Illegal or Unethical Activities.** Contractor will notify the Company's Project Manager immediately of any illegal or unethical activity or violation of Company's Code of Ethics. Contractor may also call Company's Integrity Line toll free at (888) 256-5819, twenty-four (24) hours a Day, seven (7) Days a week to report any concern or violation.
- 21.4 **Contract Termination.** Contractor's breach Code of Ethics will be a material breach of this Contract that entitles Company to terminate this Contract for cause immediately without penalty or liability.

## **ARTICLE 22. SITE REGULATIONS**

Contractor, while performing Work at the Work Site, shall make itself aware of and adhere to any applicable Company Work Site regulations including without limitation environmental protection, loss control, dust control, safety and security including, but not limited to, the provisions outlined in EXHIBIT D, SITE SPECIFIC REGULATIONS.

## **ARTICLE 23. SAFETY; INJURY AND INCIDENT PREVENTION**

- 23.1 Contractor shall be solely responsible for knowledge of and initiating, maintaining, and supervising compliance with all safety laws, regulations, precautions, and Contractor's own safety policies. Contractor shall plan and direct the performance of Work in compliance with Contractor's safety policies and shall supervise all activities to ensure that its personnel and subcontractors use proper safety equipment and comply with all applicable laws.
- 23.2 Safety Precaution. Contractor shall ensure that its Personnel will use the proper personal safety equipment required for the Work being performed. Contractor must meet and satisfy Company's safety qualifications and responsibilities, as set forth in Company's Contractor Safety Qualification Program, to perform the Work. Should Company's safety qualification fall below acceptable, as determined by Company in its sole discretion, Company may take any and all action it deems appropriate, including, but not limited to, termination of the Contract.
- 23.3 Safety Orientation. At Company's request, Contractor, its employees, and subcontractors must attend a safety orientation yearly and before performing any work.
- 23.4 Contractor's Obligation to Report an Incident. Contractor must immediately report to the Company Project Manager verbally and in writing any injury or illness, any vehicle-related incident, or any other near miss (collectively referred to in this provision as "incident") occurring during Work performance on the Company's Contractor Incident Report form provided in EXHIBIT D, SITE SPECIFIC REGULATIONS. Prior to any Contractor's employee returning to the Work, said employee must provide a return to work medical release to the Contractor if required by Contractor's policies and procedures.
- 23.5 Contractor's Obligation to Cooperate with Investigation. Contractor may consult with its counsel and must fully cooperate with Company and any other relevant and appropriate agency investigating incidents that occur during Work performance, including interviews of Contractor's Personnel.
- 23.6 Contractor's Obligation to Develop Countermeasures. For those incidents that have been determined to be OSHA-recordable or involve medical treatment, Contractor must – within 48 hours after the injury – investigate and meet with Company's Project Manager to discuss specific countermeasures to prevent reoccurrence.
- 23.7 Post-Incident Drug and Alcohol Testing. Contractor must request that the employee involved in any incident be tested for prohibited drugs and alcohol use as soon as practical following an incident if the incident qualifies for such testing under Contractor's applicable collective bargaining agreement and/or policies. If the worker is tested, Contractor must not permit the worker to perform any safety-sensitive duties pending results of the post-incident drug and alcohol test and will provide post-incident drug and alcohol test results to the designed Company official responsible for administration of its Drug and Alcohol Policy. To the extent this provision conflicts with the Contractor's established collective bargaining agreement or related policy requirements, the collective bargaining agreement and/or policy requirements shall prevail.
- 23.8 Incorporation by Reference of Company Material. Contractor must obtain a copy of Company's current Contractor Accident Prevention Manual and by contacting the Company Safety Manager at telephone number 702-402-5731. This Company manual is incorporated into the Contract by reference.

- 23.9 Indemnity. Contractor will indemnify Company, its directors, officers, employees, and agents from any claim, loss, cost, suit, judgment, damage, and expense, including legal fees, for any failure to comply with the terms of this ARTICLE 22, SAFETY; INJURY AND INCIDENT PREVENTION.
- 23.10 Breach. Any breach by Contractor of this ARTICLE 23, SAFETY; INJURY AND INCIDENT PREVENTION is a material default of the Contract.

#### **ARTICLE 24. CONFLICTS, ERRORS, OMISSIONS, OR DISCREPANCIES IN CONTRACT DOCUMENTS**

Contractor shall advise Company in writing of all conflicts, errors, omissions or discrepancies among the various documents comprising this Contract immediately upon discovery and prior to Contractor's performing the affected Work. Company shall resolve such conflicts and such resolution shall be final. Anything mentioned in the Specifications and not shown on the vegetation treatment documents, or shown in the documents and not mentioned in the Specifications, shall be considered as if shown or mentioned in both.

#### **ARTICLE 25. WORK SUSPENSION**

- 25.1 Work Suspension. The Company's Project Manager may partially or completely suspend the performance of the Work at any time by providing written notice to Contractor. When Contractor receives such a notice of suspension, Contractor must promptly suspend the Work in accordance with the notice, taking appropriate steps to preserve and protect the existing Work during the suspension.
- 25.2 Withdrawal of Suspension. The Company's Project Manager may withdraw a suspension of the Work, in whole or in part, at any time by giving Contractor written notice specifying the effective date and scope of the withdrawal. When Contractor receives that notice, Contractor must diligently and promptly resume its performance of the Work and use reasonable efforts to maintain the Project Schedule.

#### **ARTICLE 26. TERMINATION FOR CONVENIENCE**

- 26.1 Notice of Termination. Each party may terminate this Contract and further performance of the Work, in whole or in part, at any time for any reason by giving the counterparty a 60 day written notice specifying the extent and effective date of the termination. If either party terminates this Contract in part, the remainder of this Contract will remain in full force and effect.
- 26.2 Contractor's Obligation to Mitigate Expenses. On the effective date of the termination, Contractor must stop performing the Work and any Work-related services, take steps to preserve and protect the Work, and if applicable, provide any in-progress and final notes or documentation. Any accelerated, partial or pre-payments that have been made to the Contractor for the Work not yet completed will be subject to reimbursement to the Company. The Contractor must complete the balance of the Work in accordance with the Project Schedule if the termination is partial and Contractor must take action to mitigate its expenses relating to the partial termination.

- 26.3 Winding Up Affairs Upon Termination. Should Company terminate this Contract for convenience, Contractor will immediately return any prepaid funds paid by Company to Contractor for future services. The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract.
- 26.4 Contractor's Deadline to Submit Proposed Change Order. Within thirty (30) Days after the effective date of the termination, Contractor must submit to Company a final invoice for Work performed through the termination date in accordance with the ARTICLE 6, CONSIDERATION AND PAYMENT.

## **ARTICLE 27. TERMINATION FOR CAUSE**

- 27.1 Termination. For purposes of this Contract, a default by Contractor shall be the occurrence of any of the following:
- (a) A breach by Contractor of any of its material obligations under this Contract, if such breach continues uncured for a period of five (5) Business Days after receipt of written Notice from Company, unless such breach cannot by its nature be remedied within such period in which event Contractor shall provide evidence reasonably satisfactory to Company within five (5) Business Days after receipt of such Notice that the cure of such breach has commenced and Contractor thereafter makes reasonable and continuous progress to that end. For purposes of this Contract, a default by Contractor shall be deemed to include, without limitation, Contractor's refusal or neglect to supply sufficient and properly skilled workmen, materials of the proper quality or quantity, or equipment necessary to perform the Work described in this Contract and the applicable PO properly, or Contractor's failure in any respect to prosecute the Work described in this Contract and the applicable PO or any part thereof with promptness, diligence, and in accordance with all of the material provisions hereof;
  - (b) A determination that any representation, statement or warranty made by Contractor in this Contract, a PO or any other statement, report or document which Contractor is required to furnish to Company, was false or misleading in any material respect;
  - (c) The occurrence of any of the following: (i) the filing by or against Contractor of a proceeding under any bankruptcy or similar law, unless such proceeding is dismissed within thirty (30) calendar days from the date of filing; (ii) the making by Contractor of any assignment for the benefit of creditors; (iii) the filing by or against Contractor for a proceeding for dissolution or liquidation, unless such proceeding is dismissed within thirty (30) calendar days from the date of filing; (iv) the appointment of or the application for the appointment of a receiver, trustee, or custodian for any material part of Contractor's assets unless such appointment is revoked or dismissed within thirty (30) calendar days from the date thereof; (v) the attempt by Contractor to make any adjustment, settlement, or extension of its debts with its creditors generally; (vi) the insolvency of Contractor or; (vii) the filing or recording of a notice of lien or the issuance or the obtaining of a levy of execution upon or against a material portion of Contractor's assets, unless such lien or levy of execution is dissolved within thirty (30) calendar days from the date thereof; or
  - (d) Contractor's repeated, willful or reckless violation of OSHA regulations, safety Laws, or Company's safety requirements. A repeated violation exists when similar serious safety

violations occur more than once within a three-year period, whether in connection with the Work or otherwise.

27.2 Company's Rights. Upon the occurrence of any such default, following the applicable process described in this ARTICLE 27, TERMINATION FOR CAUSE,

- (a) Company shall be entitled upon written Notice to Contractor and without notice to Contractor's sureties and without limiting any of Company's other rights or remedies, to terminate this Contract for cause, terminate any PO for cause, or to terminate for cause Contractor's right to proceed with that portion of the Work affected by any such default and collect the Net Replacement Costs incurred to complete the Work;
- (b) In the event of a full or partial termination under this ARTICLE 27, TERMINATION FOR CAUSE, Company may, for the purpose of completing the Work or enforcing these provisions, take possession of all completed and in-process Deliverables use them or may finish the Work by whatever method it may deem expedient including: (i) Company may hire a replacement contractor or contractors to complete the remaining Work that Contractor was otherwise obligated to complete under the Contract using such form of agreement as Company may deem advisable; or (ii) Company may itself provide any labor or materials to complete the Work.
- (c) Winding Up Affairs Upon Termination: Should Company terminate this Contract for cause, Contractor will immediately return any funds paid by Company to Contractor to purchase equipment, or equipment that has not been paid off will be returned to Company and Company will have the right of set-off against such funds. The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract.

27.3 All rights and remedies provided in this ARTICLE 27, TERMINATION FOR CAUSE are cumulative and are not exclusive of any other rights or remedies that may be available, whether provided by law, equity, statute, in any other agreement between the Parties or otherwise. Upon the occurrence of any such default, following the applicable process described in this ARTICLE 27, TERMINATION FOR CAUSE, Company shall be entitled to pursue any and all other rights and remedies, including without limitation damages, that Company may have against Contractor under this Contract or at law or in equity.



## **ARTICLE 28. COMPLIANCE WITH LAWS**

- 28.1 **Compliance.** Contractor must comply with all Laws in connection with the Work and this Contract. Without limiting the foregoing, Contractor agrees that it will comply with all federal, state and local labor and employment laws applicable to personnel performing Work for Company, including, without limitation, the Nevada Government Employee-Management Relations Act, the National Labor Relations Act; Immigration Reform and Control Act of 1986; the Internal Revenue Code (“Code”); the Employee Retirement Income Security Act (“ERISA”); the Health Insurance Portability and Accountability Act (“HIPAA”); the Family Medical Leave Act (“FMLA”); Title VII of the Civil Rights Act of 1964; the Americans with Disabilities Act (“ADA”); Age Discrimination in Employment Act (“ADEA”); the Older Workers Benefit Protection Act (“OWBPA”); the Equal Pay Act; the Fair Labor Standards Act; the Consolidated Omnibus Budget Reconciliation Act (“COBRA”); the Uniformed Services Employment and Reemployment Rights Act of 1994 (“USERRA”); the Affordable Care Act, and any related recordkeeping requirements. Contractor agrees to apply nondiscriminatory standards of employment opportunity, and to comply in full with any and all requirements of federal, state, and local law, regarding equal employment opportunity.
- 28.2 **Variation from Laws.** To the extent Contractor is not a governmental agency or an entity subsisting on government funding, Contractor must not enter into negotiations with any governmental authority for variations from or revisions to any safety, health, air, water, noise, or pollution Laws relating to the Work or this Contract under any circumstances without prior written notice to Company.
- 28.3 **Licenses.** Where applicable, Contractor certifies that it has obtained, and will maintain in full force and effect until Final Completion, all required federal, state, city, county or local licenses and permits. Contractor’s failure to obtain and maintain any required license may be considered a material breach of this Contract.
- 28.4 **Contractor License Requirement.** Where applicable, Contractor represents and warrants to Company that (a) Contractor has a valid Nevada State license specifically designated for the Work as required and (b) each of Contractor’s Subcontractors has a valid Nevada State license for its part of the Work as required. Contractor will deliver to Company before beginning the Work written verification of Contractor’s Nevada State license number, scope of the license, and expiration date. Contractor will ensure that Contractor and all of its Subcontractors shall possess and maintain valid Nevada State licenses through Final Completion.
- 28.5 **Equal Opportunity Employer.** Without limiting the generality of the foregoing, Contractor and any Subcontractors shall abide by the requirements of 41 CFR §60, 41 CFR §300, 41 CFR §741, and Executive Order 11246, as amended. These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, protected veteran status or disability. Contractor and any Subcontractors shall also abide by the requirements of Executive Orders 11625 and 13170 (utilization of disadvantaged business enterprises), Executive Order 13665 (pay transparency) and the Small Business Act.

Contractor will not discriminate on the basis of race, national origin, religion, age, color, sex, disability or veteran's status, or any other characteristic protected by local, state or federal laws,

rules or regulations. Contractor will make good faith efforts to recruit qualified minorities, females, individuals with disabilities and veterans as well as all qualified applicants regardless of their race, sex, age, religion, marital status, veterans status, ancestry, national origin, citizenship, disability or any other characteristic protected by law. Contractor will comply with the following:

- Executive Order 11246 (and its implementing regulations at 41 C.F.R. Part 60);
- The Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended (and its implementing regulations at 41 C.F.R. 60-250 and 41 C.F.R. 60-300);
- Section 503 of the Rehabilitation Act of 1973, as amended (and its implementing regulations at 41 C.F.R. 60-741); and
- Executive Order 13496 (and its implementing regulations at 29 C.F.R. Part 471, Appendix A to Subpart A).

The implementing rules and regulations of the Department of Labor's Office of Federal Contract Compliance Programs are incorporated herein by specific reference.

Contractor shall abide by the requirements of 41 CFR §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

To the extent legally permissible, Contractor agrees to provide Company with copies upon request of any and all written Equal Opportunity and Affirmative Action Policy reports and statements regarding Contractor as well as Federal Equal Employment Opportunity (EEO) information pertaining to the Personnel. Further, Contractor will maintain race, gender, veteran status and disability information for every Applicant (as defined below) that it considers when it refers and/or assigns Personnel to Company. An "Applicant" is any individual that: (1) Contractor considers for Assignments and/or placement with Company; (2) has the basic qualifications (as that term is defined in the Office of Federal Contract Compliance Programs' (OFCCP's) Internet Applicant definition (See 70 Fed. Reg. 58962 (Oct. 7, 2005)) for the Company position; and (3) who at no point indicates that he/she is not interested in the position.

For each position that Contractor refers Personnel to Company, Contractor will contemporaneously provide a summary chart listing the race, gender, veteran status and disability status of all qualified Applicants considered by Contractor for the job, where legally permitted. All qualified Applicants considered by Contractor will be included on this chart, regardless of whether Contractor referred the Applicant's resume to Company. Contractor shall maintain all such records for three years or as required by local, state, and federal law.

Without limiting the Indemnity provision in this Staffing Agreement, should Contractor fail to maintain this information or should the Contractor's selection process run afoul of Executive Order 11246, its implementing regulations (41 C.F.R. Parts 60-1 and 60-2), the Uniform Guidelines on Employee Selection Procedures (41 C.F.R. Part 60-3), or Title VII, Contractor will indemnify Company from any liabilities (including back pay, front pay, interest, other damages, and liabilities

related to any other remedies, such as prospective hiring) that may result from either an adjudicated or negotiated resolution to any Notice of Violations or Pre-Determination Notice issued by the OFCCP.

- 28.6 Indemnity. Contractor will indemnify and hold harmless Company and its directors, officers, employees, and agents from and against any claim, loss, liability, cost, suit, judgment, damage, fine, penalty, and expense, including legal fees, for any failure to comply with the provisions of this ARTICLE 32, COMPLIANCE WITH THE LAWS.

## **ARTICLE 29. MODIFICATION**

The parties may modify the scope of this Contract or applicable PO at any time in writing, signed by both Parties. An equitable adjustment may be made in the price and time allowed for performance, to the extent necessary to accommodate the change.

## **ARTICLE 30. RELATIONSHIP OF PARTIES; NO THIRD PARTY BENEFICIARIES**

- 30.1 Independent Contractor. Contractor is an independent contractor, having an existence separate and distinct from the Company, and conducting business on its own. Nothing contained in this Contract shall be construed to create an agency or joint employer relationship between the Contractor and the Company. Neither the Company nor any Company personnel shall in any way be, nor be deemed to be treated or construed, as an employee or agent of the Contractor. The Contractor retains full control over the employment status, compensation, and discharge of all assigned personnel performing work for the Company. The Contractor will be fully responsible for its own personnel, including hiring, discipline, and termination, while performing the obligations and services under the terms of this this Contract. Nothing in this Contract or any subcontract will create any contractual relationship between Company and any Subcontractor of Contractor. Contractor hereby confirms it has a separate business license, where applicable and required by an authority having jurisdiction over Contractor, and maintains a separate business facility and maintains a separate business address.
- 30.2 No Third Party Beneficiaries. There are no third party beneficiaries of this Contract.

## **ARTICLE 31. CONFIDENTIAL INFORMATION**

- 31.1 Nondisclosure. Contractor agrees that it will not disclose Confidential Information, directly or indirectly, under any circumstances or by any means, to any third person without the express written consent of Company except as required by law or at the direction of a court of competent jurisdiction. Company acknowledges that Contractor is a political subdivision of the State of Nevada and is subject to NRS Chapter 239, Nevada's public records law.
- 31.2 Nonuse. Contractor further agrees that it will not use Confidential Information except as may be necessary to perform the Work called for by this Contract.
- 31.3 Protection. Confidential Information will be made available by Contractor to its employees only on a "need to know" basis and only after notifying such employees of the confidential nature of the information and after having obligated them to the nonuse and nondisclosure obligations of this Contract. Contractor agrees to take all reasonable precautions to protect the confidentiality of Confidential Information and, upon request by Company, to return to Company any documents which contain or reflect such Confidential Information.

- 31.4 BES Cyber System Information. Confidential Information of Company labeled as BCSI shall be protected consistent with the following requirements: (a) BCSI shall be protected at all times, either by appropriate storage or having it under the personal observation and control of a person authorized to receive it; (b) each person who works with protected BCSI is personally responsible for taking proper precautions to ensure that unauthorized persons do not gain access to it; (c) reasonable steps shall be taken to minimize the risks of access to BCSI by unauthorized personnel (when not in use, BCSI shall be secured in a secure container, such as a locked desk, file cabinet or facility where security is provided); (d) documents or material containing BCSI may be reproduced to the minimum extent necessary, consistent with the need to carry out the Work, provided that the reproduced material is marked and protected in the same manner as the original material; (e) material containing BCSI should be disposed of through secured shredding receptacles or other secured document destruction methods; (f) BCSI shall be transmitted only by the following means: (i) hand delivery; (ii) United States first class, express, certified or registered mail, bonded courier; (iii) secure electronic means with NIST- or ISO-compliant encryption; and (g) documents or material containing BCSI shall be returned to Company or certified destroyed upon completion of the Work.
- 31.5 Unless waived by Company, Contractor shall require its Personnel and Subcontractors of any tier to adhere to these confidential information and nondisclosure terms, subject to the provisions setting forth protections under the DTSA, set forth above.

## **ARTICLE 32. WORK PRODUCT**

- 32.1 Background Information. Except as expressly provided otherwise in this Contract, each party is and will remain the sole and exclusive owner of all right, title and interest in and to all of its Background Information and all Intellectual Property Rights in such Background Information.
- 32.2 Work Product. “Work Product” means (a) all designs, ideas, strategies, inventions, software, materials, reports, Deliverables, documentation and other work product that are part of the Work or that Contractor otherwise prepares or delivers, or is required to prepare or deliver, to Company pursuant to this Contract and/or the Statement of Work and (b) all Intellectual Property Rights in and to all Work Product and each component of the Work Product. Contractor hereby assigns to Company an irrevocable perpetual license to use, in commerce or otherwise, all Work Product. All Work Product will be Company’s Confidential Information subject to the protections and restrictions in ARTICLE 31, CONFIDENTIAL INFORMATION.

- 32.3 Further Actions. Contractor has existing or will enter into a written agreement with each of the employees, agents, and Subcontractors Contractor engages to perform any portion of the Work, before he or it performs any portion of the Work, which obligates each such employee, agent, and Subcontractor to assign irrevocably all right, title and interest in any Intellectual Property Rights he or it creates in connection with the Work in order to enable Contractor to transfer and assign those rights to Company pursuant to ARTICLE 32, WORK PRODUCT. Contractor will deliver to Company good, exclusive and marketable title to all Work Product, free and clear of all liens, security interests, claims and encumbrances and will indemnify, hold harmless and defend Company from and against all demands, claims, and actions, and all resulting damages, losses and attorney's fees, arising out of any such actual or asserted lien, security interest, claim or encumbrance.. Contractor hereby assigns to Company all third party obligations and warranties with respect to the Work Product. Contractor will, without additional consideration, execute and deliver to Company all such other and further documents, affirmations and assignments with respect to the Work Product as Company may request from time to time during and after the term of the Contract or as Company requests at time of Termination.
- 32.4 Contractor's Background Information. Contractor hereby grants Company a perpetual, non-exclusive, fully paid up, royalty free, worldwide, irrevocable transferable, sublicensable license in and to its Background Information as reasonably necessary to operate, to make full use and to obtain all of the benefits of the Work and all Work Product.

### **ARTICLE 33. DISPUTE RESOLUTION**

- 33.1 Negotiation. Each Party must attempt to resolve any dispute in good faith promptly by negotiation between executives of the Parties who have the authority to settle the dispute and who are at a higher level of management at the respective Parties' organizations than the Parties' appointed Project Managers. Each Party must provide to the other Party all information and documentation on which the party relies to substantiate its position in the dispute, excluding information and documents protected by the attorney-client privilege.
- 33.2 Remedies. If the Parties do not resolve a dispute through negotiation within thirty (30) Days after one Party gives the other Party written notice of a dispute, then either Party may pursue all remedies available to it by Law, subject to ARTICLE 38, GOVERNING LAW, JURISDICTION, AND JURY TRIAL WAIVER.

### **ARTICLE 34. PRESS RELEASE**

Neither party shall publish, release, disclose or announce to any member of the public, press, official body or any other third party any information concerning this Contract or the Work, or any part thereof, without the express prior written consent of Contractor or Company's Corporate Communications Department, except as required by a Government Authority, law or the State of Nevada Public Utilities Commission. Neither the names of Contractor, Company, nor the Site shall be used in any advertising or other promotional context without the express prior written consent of Contractor or Company's Corporate Communications Department.

### **ARTICLE 35. WORKING DAYS AND HOLIDAYS**

All references to Days in this Contract refer to calendar Days unless the particular provision states otherwise. If the final date to perform any act required under this Contract falls on a holiday Contractor and/or Company observes, the Party required to perform that act will have until the next Business Day.

## **ARTICLE 36. DIVERSITY**

- 36.1 Each party will comply with the Equal Opportunity Clause (41 C.F.R. 60-1.4(a)) unless it is exempted.
- 36.2 Contractor diversity is critical to Company’s overall supply chain management. Company promotes diversity by increasingly doing business with women, minority, and disabled veteran-owned business enterprises (“WMDVBE”).
- 36.3 Company does not grant special entitlements to WMDVBEs in evaluating bids; however, Company will make every reasonable effort to assure that these entities are given reasonable opportunities to participate in its contracting.
- 36.4 Where legally required, Contractor is required to identify and certify to Company whether Contractor or any of its Subcontractors is a WMDVBE for tracking purposes. This requirement is not a factor in granting this Contract award. What constitutes a WMDVBE is further described in the following definitions:
- (a) “Women-owned business enterprise” means a business (A) that is at least 51% owned by one or more women or, in the case of any publicly held firm, at least 51% of the stock is owned by one or more women, and (B) whose management and daily operations are controlled by one or more women.
  - (b) “Minority-owned business enterprise” means a business (A) that is at least 51% owned by a minority individual or group or, in the case of a publicly-owned business, at least 51% of the stock is owned by one or more minority groups, and (B) whose management and daily operations are controlled by one or more of those individuals. “Minority” includes: African Americans, Asian Americans, Hispanic Americans, and Native Americans (American Indian, Eskimo, and Aleut).
  - (c) “Service-disabled veteran-owned business enterprise” means a business that is at least 51% owned and operated by one or more service-disabled veterans, or, in the case of a publicly held company, a firm in which at least 51% of the stock is owned by one or more service-disabled veterans. A “service-disabled veteran” is a veteran with a disability that is military service-connected.

## **ARTICLE 37. ASSIGNMENT AND SUBCONTRACTING**

- 37.1 Assignment. Contractor will not assign this Contract or any right under this Contract without Company’s prior written consent, and any attempted assignment without that consent will be void and a material breach of this Contract. Company will not unreasonably withhold or condition its consent to any requested assignment. If Company consents to an assignment, neither that consent, nor the assignment will release Contractor from any of its obligations under this Contract.

37.2 Subcontracting. Contractor shall not subcontract any or all of the Work without prior written consent of Company which shall not be unreasonably withheld. Contractor shall be fully responsible for the acts or omissions of any Subcontractors of any tier and of all persons employed by them, shall maintain complete control over all such Subcontractors, and neither the consent by Company, nor anything contained herein, shall be deemed to create any contractual relation between the Subcontractor of any tier and Company. Contractor will ensure that each subcontract for the performance of any portion of the Work expressly provides that if this Contract is terminated for any reason, Company may elect to have Contractor assign the subcontract to Company and that the Subcontractor consents to, and will be bound by, that assignment. Additionally, promptly upon the expiration of Contractor's warranties with respect to the Work, Contractor will assign to Company all Subcontractor warranties that have not yet expired.

**ARTICLE 38. GOVERNING LAW; JURISDICTION; WAIVER OF JURY TRIAL**

This Contract will be governed by and construed in accordance with the Laws of the State of Nevada, without giving effect to its choice or conflicts of law provisions. All civil actions must be commenced exclusively in the courts of Clark County or Washoe County, Nevada or the United States District Court for the District of Nevada.

TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS THIS CONTRACT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN WAIVED WITH ANY OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.

**ARTICLE 39. NON-EXCLUSIVE RIGHTS**

Nothing in this Contract is to be construed as granting to Contractor an exclusive right to provide any or all of the Work anticipated herein. The use of Contractor's services is completely discretionary with Company. This Contract shall not be construed in any way to impose a duty upon Company to use Contractor.

**ARTICLE 40. SEVERABILITY**

If any part of this Contract is for any reason held to be unenforceable, the remaining parts will continue to be enforceable.

**ARTICLE 41. INTEGRATION**

This Contract and any referenced exhibits and attachments constitute the complete agreement between the Parties. All understandings, representations, warranties, agreements and any referenced attachments, if any, existing between the Parties regarding the subject matter hereof are merged into and superseded by this Contract, which fully and completely expresses the agreement of the Parties with respect to the subject matter hereof. Any Scope of Work, Specifications, Drawings, Schedules or other documents listed in this Contract are incorporated by reference into this Contract.

**ARTICLE 42. ORDER OF PRECEDENCE**

Any inconsistency or conflict in this Contract will be resolved by giving precedence in the following order: (a) Change Order; (b) this Contract; (c) Specifications; (d) Appropriate Vegetation treatments and permit

requirements; (e) Purchase Order; (f) any remaining Contract attachments (e.g., instructions, other documents, exhibits).

#### **ARTICLE 43. NO WAIVER**

Either party's failure to enforce any provision of this Contract at any time, or to require performance by the other party of any provision of this Contract at any time, will not be a waiver of any provision or in any way affect this Contract's validity or any Party's right to enforce each and every provision.

#### **ARTICLE 44. SURVIVAL**

The following Articles will survive Final Completion and the termination of this Contract for any reason: RECORDS AND AUDIT, AUTHORIZED REPRESENTATIVES AND NOTICE, WARRANTIES, INDEMNIFICATION and all additional indemnification obligations in this Contract, CONTRACTOR CONDUCT, HAZARDOUS MATERIAL, CONFIDENTIALITY, WORK PRODUCT, DISPUTE RESOLUTION, ASSIGNMENT AND SUBCONTRACTING, GOVERNING LAW; JURISDICTION; WAIVER OF JURY TRIAL, SEVERABILITY, INTEGRATION, ORDER OF PRECEDENCE, NO WAIVER, and SURVIVAL.

#### **ARTICLE 45. CYBERSECURITY**

##### **45.1 SCOPE OF THIS ARTICLE**

This ARTICLE 45, CYBERSECURITY applies to Contractor and its Personnel and Subcontractors that provide hardware, software, or services to the Company that may impact the confidentiality, integrity, or availability of the Company's networks, systems, software, Data, or Confidential Information for the term of the Contract. Contractor agrees that its cybersecurity protocols shall either comply with this ARTICLE 45, CYBERSECURITY, or Contractor will not access Company's networks or systems from a device that was not issued by Company.

##### **45.2 CYBER SECURITY CONTROLS**

- a. Contractor shall have and maintain security controls to protect the Company's networks, systems, software, Confidential Information, and Data that are no less rigorous than the latest published version of ISO/IEC 27001 – Information Security Management Systems– Requirements, and ISO/IEC 27002 – Code of Practice for International Security Management
- b. Contractor agrees to disclose to the Company known security vulnerabilities in hardware, software, and services provided under the Contract in a timely manner.
- c. Contractor warrants that the hardware, software, and patches provided under the Contract, will not contain malicious code or any unwanted or unexpected features. Contractor agrees to provide a method to verify the integrity and authenticity of all software and patches provided by the Contractor.
- d. If Contractor will have remote access to Company systems or networks, Contractor shall follow all applicable Company requirements for Contractor-initiated interactive remote access and system-to-system remote access with Contractor. To the extent Contractor's Personnel will have interactive remote access to Company's networks, systems or applications, Contractor's Personnel will use multi-factor authentication provided by the Company. Authentication tokens and passwords must not be shared. Upon either (i) Personnel termination actions or (ii) changes in the status of Personnel which removes their need for remote access, Contractor shall report



such termination or change in status to the Company's Service Desk by telephone and email as soon as practicable and no later than close of the same business day. In the case of Sensitive Personnel and/or involuntary termination, notification must be immediate. In all other cases, notification must be within one business day.

- e. Contractor shall ensure that email from the Contractor and any services provided under the Contract:
  - i. Originates from a domain or domains with a published Domain-based Message Authentication, Reporting and Conformance ("DMARC") policy of "reject" and with a published Sender Policy Framework policy consisting of valid senders and a "fail" directive (-all). If the optional DMARC "pct" directive is used, "pct" must be set to "100";
  - ii. Passes a DMARC authentication check;
  - iii. Utilizes a DomainKeys Identified Mail (DKIM) 2048 bit key; and,
  - iv. Supports Transport Layer Security (TLS).
- f. Contractor shall encrypt and sign file transfers to or from the Company via Gnu Privacy Guard (GPG), Pretty Good Privacy (PGP), or other mutually agreeable payload encryption solution. Encryption shall utilize National Institute and Technologies-approved algorithms, key lengths and cryptoperiods, with a two-year key lifetime or other mutually agreeable payload encryption solution.
- g. Contractor shall utilize physical or virtual token-based multi-factor authentication compliant with National Institute of Standards and Technologies Authentication Assurance Level 2 or higher for remote access into Contractor networks and external access to Contractor email. Authenticators classified as Restricted by National Institute of Standards and Technologies guidance, such as short message service text messages or email, are prohibited.

#### 45.3 OVERSIGHT OF COMPLIANCE

As evidence of compliance, Contractor shall either:

- a. If the contract includes hosted or cloud services, Contractor shall provide annually to the Company a Statement on Standards for Attestation Engagements (SSAE) Service Organization Control (SOC) 2 Type II audit covering the scope of the contract and pertaining directly to the Contractor.
- b. If the contract does not include hosted or cloud services, Contractor shall either:
  - i. Annually provide a copy of ISO 27001 certification covering the scope of the contract and pertaining directly to the Contractor; or,
  - ii. Annually provide a copy of a third-party audit covering the security controls relevant to hardware, software, or services provided under this contract and pertaining directly to the Contractor. Audit results and Contractor's plan to correct any negative findings must also be made available to the Company; or,
  - iii. Allow Company to conduct an assessment, audit, examination, or review of Contractor's security controls to confirm Contractor's adherence to the terms of this ARTICLE 45, CYBERSECURITY, as well as any applicable laws,

regulations, and industry standards, not more than once per year or upon notification of any Security Incident or complaint regarding Contractor's privacy and security practices. Company may elect to obtain the services of a mutually-agreeable third party to conduct this assessment, audit, examination, or review on behalf of Company. Company shall give Contractor no less than thirty (30) calendar days' notice of its intent to conduct such assessment, audit, examination, or review. As part of this assessment, audit, examination, or review, Company may review all controls in Contractor's physical and/or technical environment in relation to all Confidential Information being handled and/or hardware, software, or services being provided pursuant to this Contract. Contractor shall fully cooperate with such assessment by providing access to knowledgeable personnel, physical premises, documentation, infrastructure, application software, and systems relevant to the provision of hardware, software, or services under the Contract.

- c. Allow Company to conduct an assessment, audit, examination, or review of Contractor's security controls to confirm Contractor's adherence to the terms of this ARTICLE 45, CYBERSECURITY, as well as any applicable laws, regulations, and industry standards, not more than once per year or upon notification of any Security Incident or complaint regarding Contractor's privacy and security practices. Company may elect to obtain the services of a mutually-agreeable third party to conduct this assessment, audit, examination, or review on behalf of Company. Company shall give Contractor no less than thirty (30) calendar days' notice of its intent to conduct such assessment, audit, examination, or review. As part of this assessment, audit, examination, or review, Company may review all controls in Contractor's physical and/or technical environment in relation to all Confidential Information being handled and/or hardware, software, or services being provided pursuant to this Contract. Contractor shall fully cooperate with such assessment by providing access to knowledgeable personnel, physical premises, documentation, infrastructure, application software, and systems relevant to the provision of hardware, software, or services under the Contract.

#### 45.4 SECURITY INCIDENT PROCEDURES; EQUITABLE RELIEF

In the event of a Contractor, or Subcontractor Security Incident affecting the Company, the Company's networks, systems, software, Data, or the Company's Confidential Information,

- a. Contractor shall:
  - i. Notify the Company of the Security Incident as soon as practicable, but no later than 48 hours after Contractor becomes aware of it, to 515-281-2967 and [GlobalSecurityOperations@brkenenergy.com](mailto:GlobalSecurityOperations@brkenenergy.com); and
  - ii. Provide the Company with the name, phone number, and email for the Contractor Personnel who shall serve as Contractor's primary security contact and shall be available to assist the Company with Security Incident management, response, and recovery associated with the Security Incident.
- b. Immediately following Contractor's notification to the Company of a Security Incident, the Parties shall coordinate with each other to investigate such Security Incident. Contractor agrees to coordinate with Company in Company's handling of the matter, including: (i) assisting with

any investigation and (ii) making available all relevant records and other materials required to comply with applicable law, regulation, industry standards, or otherwise reasonably required by Company.

- c. Contractor shall use best efforts to immediately remedy any Security Incident and prevent any further or recurrent Security Incident at Contractor's expense in accordance with applicable privacy laws, regulations, and standards. Contractor shall reimburse Company for actual reasonable costs incurred by Company in responding to, and mitigating damages caused by, any Security Incident, including all costs of notice and/or remediation pursuant to this section.
- d. Contractor shall reasonably cooperate at its own expense with Company in any litigation or other formal action deemed reasonably necessary by Company to protect its rights relating to the use, disclosure, protection, and maintenance of its Confidential Information and Data with the exception of information protected as confidential pursuant to applicable local, state, and federal laws.
- e. Contractor acknowledges that any breach of Contractor's obligations set forth in this ARTICLE 45, CYBERSECURITY may cause Company substantial irreparable harm for which monetary damages would not be adequate compensation and agrees that, in the event of such a breach or threatened breach, Company is entitled to seek equitable relief, including a restraining order, injunctive relief, specific performance and any other relief that may be available from any court, in addition to any other remedy to which Company may be entitled at law or in equity. Such remedies shall not be deemed to be exclusive but shall be in addition to all other available remedies at law or in equity, subject to any express exclusions or limitations in the Contract to the contrary.

#### 45.5 OBLIGATIONS ON TERMINATION AND TERMINATION ASSISTANCE

In addition to any other obligations that arise on termination or expiration of this Contract, the Parties agree that, on any expiration or termination of this Contract, upon completion of the delivery of the products and services to be provided under this Contract, or at any time upon Company's request, regardless of the circumstance:

- a. Contractor shall immediately surrender to Company all access cards, security passes, passwords and other such devices granting access to any Work Site or to Company networks or computer systems; and
  - i. If Contractor has access to Company facilities or systems, Contractor shall immediately surrender to Company all access cards, security passes, passwords and other such devices granting access to any Work Site or to Company networks or computer systems; and
  - ii. If Contractor has Company Data, Contractor shall return any Company Data that is in its care, custody or control to Company in the format requested by Company and Contractor shall, within 14 days of receiving Company's written confirmation that it can read the Data provided by Contractor, (1) permanently delete any copies of the Data in Contractor's care, custody or control and (2) send Company written confirmation that data has been deleted.
  - iii. If Contractor has Company hardware or removable media, Contractor will return to Company all hardware and removable media provided by Company that contains Company Data. Company Data in such returned hardware and removable media may not be removed or altered in any way. The hardware should be

physically sealed and returned via a bonded courier or as otherwise directed by Company. If the hardware or removable media containing Company Data is owned by Contractor or a third-party, a written statement detailing the destruction method used and the data sets involved, the date of destruction and the entity or individual who performed the destruction will be sent to a designated Company security representative within fifteen (15) calendar days after completion of the delivery of the products and services to be provided under this Contract, or at any time upon Company's request. Contractor's destruction or erasure of Company Data pursuant to this ARTICLE 45, CYBERSECURITY must be in compliance with NIST or ISO Standards.

Prior to the expected expiration or termination of a Contract Document by either Party for any reason, or prior to the expected expiration or termination of this Contract for any reason, including the default of the terms of a Contract Document or a default under this Contract, Contractor agrees to provide Company with the reasonable assistance services requested by Company. These services will include, at a minimum, converting data, providing parallel services until Company has transitioned to a new system, providing on-site technical support, cooperating with Company or its designated vendor in developing required interfaces, and such other assistance services as shall be necessary or appropriate to facilitate, without material or extended interruption to the Services, the orderly transition of the Services to Company or its new provider of services. The Parties agree that assistance services may extend beyond the Term as reasonably required by Company.

#### 45.6 PROHIBITED VENDORS AND VENDOR REGIONS

Contractor may not use in the provision of Work or Services to Company, directly or indirectly using subcontractors, the services, products, component pieces or sub-assemblies of any company identified by Company or by the U.S. Government and/or regulatory authorities as a security threat (collectively, the "Prohibited Vendors and Vendor Regions"), including without limitation the companies identified by Company in Exhibit I and by the U.S. Department of Commerce (which are currently posted on the internet at <https://www.bis.doc.gov/index.php/regulations/export-administration-regulations-ear> and as published in 15 CFR, Subchapter C, part 744, Supplement No. 4). Contractor is responsible for being familiar with the Prohibited Vendors and Vendor Regions, including additional Prohibited Vendors and Vendor Regions that Company may identify by Notice to Contractor and that the U.S. Government may identify from time to time during the term of this Contract. If Contractor fails to abide by the requirements of this ARTICLE 45, CYBERSECURITY, Company will provide Contractor with Notice and a 30 day opportunity to cure. Continued failure to abide by this requirement will be considered a material breach of this Contract.

## **ARTICLE 46. OFFICE OF FOREIGN ASSETS CONTROL**

46.1 Contractor warrants that neither Contractor nor a) any parent, affiliate, or subsidiary to Contractor, or b) any officer, director, employee, agent, lobbyist, or representative of Contractor (i) is on, or owns fifty percent (50%) or more of any entity on, any sanction list maintained and published by the U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC"), including but not limited to the Specially Designated Nationals and Blocked Persons List and Consolidated Sanctions List maintained and published by OFAC and available at <https://www.treasury.gov/resource-center/sanctions/Pages/default.aspx> (collectively the "OFAC sanctions lists") or (ii) does business in violation of any OFAC sanction program set forth at <https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information>. (iii) does business in violation of any Executive Order or similar law or regulation regarding sanctioned individuals or entities. Contractor further warrants, acknowledges, and agrees that:

1. Neither Contractor nor any a) any parent, affiliate, or subsidiary to Contractor, or b) any officer, director, employee, agent, lobbyist, or representative of Contractor is operating or acting under any alias or pseudonym to avoid detection as a person or entity on any of OFAC and Uyghur Forced Labor Prevention Act sanctions lists;
2. Contractor is prohibited from and shall not, either directly or indirectly, involve or engage in any manner any person or entity that is on any of the OFAC and Uyghur Forced Labor Prevention Act sanctions lists in the performance of this Contract, whether as an officer, director, employee, agent, lobbyist, representative, contractor, subcontractor, vendor, consultant, supplier, materialman, or any other role or relationship of any kind; and
3. Contractor's obligations under this Section 46.1 are ongoing, and Contractor shall remain up-to-date with recent actions and updates by OFAC and Uyghur Forced Labor Prevention Act Operational Guidance for Importers and shall immediately notify Company at any time it learns that a representation made in this Section 46.1.3 is no longer accurate or that Contractor otherwise has been or is in violation of this Section 46.1.
4. The warranties, representations, and obligations of this Section 46.1.4 are material to Company's decision to enter into this Contract, and any failure or violation of same is grounds for termination for cause by Company as a material breach of a provision of the Contract Documents under section 36.

46.2 Contractor further agrees that it will fully comply and cooperate with Company in any inquiry, request, or investigation initiated by OFAC arising from or related to Contractor's performance under this Contract and will defend, indemnify, and hold harmless Company, its agents, representatives, and employees of and from all fines, fees, penalties, or other liabilities or damages of any kind arising from or related to any failure or violation of Contractor's warranties, representations, and obligations under this Section 48.2. This obligation is in addition to and not in derogation of any other obligation Contractor may have to defend, indemnify, or hold harmless Company, its agents, representatives, and employees under this Contract.

46.3 Contractor acknowledges and agrees that the warranties, representations, and obligations of this subsection 46.3 are material to Company's decision to enter into this Contract, and any failure or violation of same is grounds for termination for cause by Company as a material breach of a provision of the Contract Documents.

## **ARTICLE 47. PROHIBITED IMPORTS**

Contractor must take all reasonable efforts to (1) prohibit importing and then selling to Company or (2) using in its supply-chain any product that was mined, produced, or manufactured wholly or in part by forced labor, including forced or indentured child labor pursuant to the Tariff Act of 1930. 19 U.S.C. Section 1307.

“Forced labor” shall mean all work or service which is exacted from any person under the menace of any penalty for its nonperformance and for which the worker does not offer himself voluntarily, included forced or indentured child labor. *Id.*

These products can be found on the internet at <https://www.dol.gov/agencies/ilab/reports/child-labor/list-of-goods>. Contractor is responsible for being familiar with the products posted by the Department of Labor, which may change from time to time during this contract. If Contractor fails to abide by the requirements of this ARTICLE 47, PROHIBITED IMPORTS, Company will provide Contractor with Notice and a 30-day opportunity to cure. Continued failure to abide by this requirement will be considered a material breach of this Contract.

#### **ARTICLE 48. CALIFORNIA CONSUMER PRIVACY ACT**

Where applicable, Contractor agrees that, in connection with the performance of its obligations hereunder, it is a “service provider” of Company within the meaning of the California Consumer Privacy Act (as in effect from time to time, including all applicable regulations issued thereunder, the “CCPA”). Accordingly, Contractor agrees to comply with all of the requirements of the CCPA that apply to service providers (as defined under the CCPA), including without limitation the prohibition on retaining, using, selling or disclosing personal information (as so defined) provided by or collected on behalf of Company for any purpose other than for the specific business purpose of performing obligations on behalf of Company hereunder, or as otherwise permitted under the CCPA. Moreover, to the extent Contractor’s obligations under this Contract include the collection of personal information on behalf of Company, Contractor agrees that it shall limit the personal information it collects to that personal information which is necessary to enable it to perform its obligations under this Contract. Contractor will defend, indemnify and hold Company harmless from and against any claims and losses (including reasonable attorney’s fees) to the extent arising from actual or alleged breaches of this ARTICLE 48, CALIFORNIA CONSUMER PRIVACY ACT, or violations of the CCPA by Contractor with respect to personal information received, collected, processed, disclosed or retained by Contractor in connection with the performance or non-performance of its obligations under this Contract.

In the event Company receives a verifiable consumer request from a consumer to delete the consumer’s personal information, Contractor shall delete the consumer’s personal information from its records promptly upon Company’s request.

In the event Company receives a verifiable consumer request from a consumer to provide the consumer with consumer’s personal information stored or retained by Contractor on behalf of Company, Contractor shall promptly provide Company all of the requesting consumer’s personal information retained in its records in a secure format and secure mean of transmission as is approved by Company and otherwise in a manner that is consistent with the requirements of the CCPA.

In the event Contractor either receives the foregoing requests to delete or disclose or receives a “do not sell” request, in each case, directly from a consumer whose personal information Contractor collects, processes, retains or stores on behalf of Company, Contractor shall provide prompt written notice to Company, and, as directed by Company, Contractor shall either act on behalf of Company in responding to the request or inform the consumer that the request cannot be acted upon because the request has been sent to a service provider instead of Company.

## EXHIBIT A SCOPE OF WORK AND SPECIFICATIONS

### A.1 SCOPE OF WORK

The Parties recognize the importance of the elimination of fire hazards and this Contract represents cooperative and pre-emptive implementation of the requirement to eliminate fire hazards. Contractor will conduct hazardous fuels management and standby services, at Company's request, and as described below on a "time and materials basis" at the amounts set forth EXHIBIT B, PRICING SCHEDULE.

#### Contractor Obligations:

1. Contractor, with its qualified Personnel, will conduct vegetation management of ground fuels/vegetation, such as clearing brush and other debris, by utilizing various types of fuel removal techniques around Company's electrical assets including, without limitation, powerline right of ways, transmission and distribution ("T&D") lines, and Company's infrastructures located within Company's electric service territory in Nevada and California. Contractor shall perform the Work in accordance with Contractor's community wildfire protection plan ("CWPP"), fuel treatment requirements established by the authority(ies) having jurisdiction ("AHJ") over Contractor, Nevada Senate Bill 329, Company's approved natural disaster protection plan ("NDPP"), NDPP resilient corridors, then-current International Wildland-Urban Interface Code ("IWUIC") Appendix A requirements, including the requirements outlined by the United States Forest Service ("USFS"), the Bureau of Land Management ("BLM"), state laws, CWPP and USFS decision memos, local AHJ, and other state, local and federal agencies to reduce the threat of wildfire and improve the capabilities to control such fires. The Parties will work together to implement appropriate and effective maintenance treatment to prevent the growth of noxious or flammable weeds within and around the right of ways.
2. Standby work shall start within one (1) hour of driving to, preparing for, or actively engaging in Project-related Work.
3. Contractor will provide qualified standby Personnel and standby Equipment, as requested, when Company is engaged in high fire risk activities.
4. At Company's request, Contractor will provide qualified Personnel for fire standby during high fire danger events (red flag days, public safety outage management ("PSOM") events, etc.) and will provide infrastructure protection. This Work can be performed anywhere, where legally permitted, in and around Company's infrastructure across the state of Nevada or California.
5. Contractor will provide qualified resources to conduct wildland training to other field Personnel. This Work can be performed anywhere, where legally permitted, in and around Company's infrastructure across the state of Nevada or California.
6. Contractor shall follow its normal course of standard operation for dispatching fire suppression services. Contractor shall not self-dispatch Equipment and/or Personnel for fire suppression services and invoice Company outside of its normal course of standard operation. Self-dispatching means an agency, district, etc. that dispatches its own equipment and/or personnel for fire suppression services on behalf of Company outside of Contractor's normal course of standard operation.

7. In the event Contractor believes it is prudent to protect Company's infrastructure without being directed to provide fire suppression services during its normal course of standard operation, Contractor shall request approval from Company prior to self-dispatching Equipment or Personnel to a Company Site. Upon Company approval, Contractor may provide such services. Contractor shall memorialize its justification and documentation for need of the self-dispatched suppression services, in an ICS-214, no later than twenty-four (24) hours after Company has issued its approval or after the threat to Company's Sites or infrastructure has been controlled, whichever occurs later.
8. Contractor will provide staff to represent Company and Contractor interests during community outreach and media events regarding hazardous fuels, wildland fire, PSOM events, and NDPP initiatives. Contractor will implement CWPP updates and public education regarding fire safety and seek additional external funding opportunities to expand the footprint of work done under this agreement in order to increase resilience and risk management in WUI communities and around Company infrastructure. This work can be performed anywhere in and around Company's infrastructure across the state of Nevada or California.
9. Contractor will designate a project manager or similar designee as a single point of contact to work as a liaison/project coordinator with Company. The purpose of this position will be to assist in the planning, communication, reporting, progress mapping, logistics, establishing contacts with private, state, and federal landowners, providing routine updates to Company Project Manager or fire mitigation officer of progress and challenges, capturing accurate project coding, conducting daily tailgate safety briefing are conducted and documented and effective/efficient implementation of services outlined in this Scope of Work. This work can be performed anywhere in and around Company's infrastructure across the state of Nevada or California.
10. Company and Contractor will meet and confer in preparing a schedule of projects to be performed. Contractor will perform the work as agreed to by the Parties. When an area is finished, Contractor shall notify Company, and Company will inspect and "sign off" on the Project when it is accepted. There is no warranty or liability by Contractor after the "sign off."
11. Contractor will perform the work on a "time and materials basis" and may start or stop Work at its discretion.
12. Contractor shall work with the Company on securing additional funding from state and federal grants to perform additional fuels treatments.
13. Contractor must coordinate the Work through Company's Project Manager and give Company advance written notice of when and where it will perform the Work to avoid confusion and delay.
14. Contractor will not commit or permit any act that would interfere with Company's, or any other contractor's, activities on or near the Site. Contractor will at all times comply with Company's instructions regarding the coordination of the Work with other activities at the Site.

## **A.2 Periodic Reports and Meetings**

While actively performing Company-related Work, Contractor shall:

- While actively performing Company-related Work, submit photos to the Company's Fieldmaps or current arch GIS mapping platform weekly.
- Attend fire agency project meeting every Thursday at 8:30 AM via Microsoft Teams.
- Submit weekly project reports to the Company every Wednesday by 5:00 PM.



During the Term of this Contract, Contractor shall:

- Submit anticipated monthly Personnel and Equipment costs for the previous 30 days to the Company by the 25<sup>th</sup> of every month.
- Submit an updated list of Personnel, including each individual’s position, working under this Contract to the Company by the 25<sup>th</sup> of each month.

### A.3 Company’s Requirements

- Company will provide quarterly projected Project goals and/or priorities.
- Company shall take reasonable measures to inspect the Work performed by Contractor. If Company has not issued an acceptance within one hundred twenty (120) days of Contractor’s performance, it shall be deemed accepted.

### A.4 Subcontractor Information

Below are the Subcontractors that will be utilized in the performance of this Work.

Subcontractor Name	Description of the Work
none	

### A.5 Key Personnel

Provide names, titles and contact information for the persons who are deemed Contractor’s key personnel, whose efforts are essential to the successful completion of the Contract.

Name and Title	Contact Information
Tod F. Carlini, District Fire Chief	<a href="mailto:tcarlini@eastforkfire.org">tcarlini@eastforkfire.org</a>
Thomas Hein, Executive Program Manager	<a href="mailto:thein@eastforkfire.org">thein@eastforkfire.org</a>

### A.6 Safety Requirements

In addition to complying with ARTICLE 23, SAFETY; INJURY AND INCIDENT PREVENTION of the Contract, Contractor must comply with all safety requirements identified by Company that are specific to the Site and shall meet the most stringent safety requirements set by the AHJ or the permit for the Project site.

### A.7 Plans and Specifications

Contractor shall prepare a fire protection plan in accordance with the 2018 International Wildland-Urban Interface Code (“IWUIC”), as amended, or as otherwise required by the AHJ over Contractor.

### A.8 Minimum Contractor Responsibilities

The provisions set forth below define the channels of responsibility for fire prevention activities and establish an attack procedure for fires within the Project area. The information set forth below are minimums, and the Contractor shall follow the most stringent fire and safety requirements set by the AHJ over the Contractor. Contractor shall also cooperate with local fire prevention authorities in eliminating hazardous fire conditions and implement the following fire plan under the direction of the project manager.

1. General requirements Contractor shall be responsible for:  
Each Contractor shall be in communication with its local dispatch center. Immediately reporting all fires to the nearest fire suppression agency by calling 911, reporting via radio, and notifying Company dispatch. If a fire is unmanageable, field crews will evacuate. All fires will be reported to Company's designated fire mitigation officer or his/her designee regardless of size and actions taken.

When reporting a fire, provide the following information:

- Your Name
  - Call back telephone number
  - Project Name
  - Location: Legal description (Township, Range, Section or Latitude/Longitude); and Descriptive location (Reference point)
  - Fire Information: Including Acres, Rate of Spread and Wind Conditions
- a) Obtain the daily fire danger rating or Project activity level for the Project area and follow the required mitigation measures according to the adjective ratings.
  - b) When working on United States Forest Service lands, Contractor shall notify the appropriate interagency dispatch center daily by phone with the scheduled work activities including hours of operation and request that the Fire Duty Officer is notified with this information.
  - c) Smoking shall not be permitted, except in a barren area or in an area cleared to mineral soil at least three feet in diameter. All burning tobacco and matches will be completely extinguished and discarded in ash trays, not on the ground.
  - d) Briefing all applicable Personnel on the fire precaution plan and associated requirements.
2. When a fire weather watch is in effect, the following activities are **prohibited** in the wildland areas:
    - Operating or parking a vehicle or other motorized equipment over or on top of dried/cured vegetation;
    - Smoking, except within an enclosed vehicle or building;
    - Using an explosive(s);
    - Operating a chainsaw or other equipment powered by an internal combustion engine between 1:00 p.m. to 1:00 a.m.; and
    - Welding, or operating an acetylene or other torch with open flame or grinding.

The prohibitions stated above may be approved on a case-by-case basis with the review and approval of the AHJ and must be submitted in writing to the for approval.

3. RED FLAG DAYS Restrictions: No Chainsaws, hot work or other equipment powered by an internal combustion engine when Red Flag Days are in effect. All wood cutting and hot work is prohibited in the wildland areas until the warning is lifted.
4. Except for motor trucks, truck tractors, buses and passenger vehicles equipped with a maintained muffler, equip all hydro-carbon fueled engines, both stationary and mobile, including off-highway vehicles and motorcycles, and with spark arresters that meet USFS Standards as specified in the Forest Service Spark Arrester Guide and maintain the spark arresters in good operating condition. The Forest Service Spark Arrester Guides are available at the [https://www.fs.fed.us/t-d/programs/fire/spark\\_arrester\\_guides/](https://www.fs.fed.us/t-d/programs/fire/spark_arrester_guides/).
5. Equipment service areas, parking areas and gas and oil storage areas shall be located so that there is no flammable material within a radius of at least 50 feet of these areas. Keep work areas clear of

flammable material such as oily rags and waste, paper, cartons, and plastic waste and utilize proper containers for material storage.

6. Small mobile or stationary engine sites shall be cleared of flammable material for a radius of at least 16 feet from the engine.
7. Confine welding and grinding activity to cleared areas having a minimum radius of 20 feet measured from the place of welding or grinding.
8. Avoid driving vehicles and Equipment onto dry grass or brush.
9. Furnish each piece of equipment with the following:
  - a. Each truck, personnel vehicle tractor, grader or other heavy equipment with 1 shovel, 1 axe or pulaski, and 1 fully charged fire extinguisher UL rated at 2-A:10-B:C, or larger and 1 back pack filled with 5 gallons of water with hand pump.
  - b. Each welder will have 1 shovel, 1 fire extinguisher and 1 back-pack filled with 5 gallons of water with hand pump.
  - c. Each gasoline-powered tools such as chain saws, soil augers and rock drills require 1 shovel and 1 fully charged chemical pressurized fire extinguisher. The required fire tools shall, at no time, be farther than 26 feet from the point of operation of the power tool.
  - d. Equip each mechanized machine that has hydraulic systems with at least two 4A:80-B:C fire extinguishers, or equivalent, for each powered by an internal combustion engine (chipper, feller/buncher), except tractors and skidders. In addition, concentrations of wood dust and debris shall be removed from such equipment daily.
  - e. All shovels shall be size "O" or larger and shall be not less than 4 feet in length.
10. Proper vehicle maintenance should be followed including:
  - a. Securing trailer tow chains, no dragging parts ensuring they don't drag on the ground;
  - b. Check tire pressure, driving on exposed wheel rims will throw sparks;
  - c. Carry a fire extinguisher in your vehicle and be prepared to use it; and
  - d. Properly maintain brakes, brakes worn too thin may cause metal to metal contact which can cause a spark.

## **A.9 Environmental Requirements**

### **1. Spill Reporting**

Spills are required to be reported (gas, liquid or dry bulk material), regardless of whether the spill was contained, that meets either of the following conditions:

- Larger than one (1) gallon in a single event (not a long-term dripping condition unless it has been allowed to accumulate more than one (1) gallon); or
- Any quantity of a hazardous material.

**[end of EXHIBIT A]**

## **EXHIBIT B PRICING SCHEDULE**

The following pricing schedule shall apply to this Contract:

***[PLACEHOLDER - PRICING SCHEDULE TO BE ADDED AT TIME OF AWARD  
PROPOSAL PRICING IS TO BE INPUT IN THE POWERADVOCATE PRICING DATASHEET]***

**[end of EXHIBIT B]**

**Exhibit B  
Pricing Schedule  
2024-2026**

**East Fork Fire Protection District**

January 1, 2024 - June 30, 2024

July 1, 2024 - June 30, 2025

July 1, 2025 - June 30, 2026

July 1, 2026 - December 31, 2026

Personnel	January 1, 2024 - June 30, 2024			July 1, 2024 - June 30, 2025			July 1, 2025 - June 30, 2026			July 1, 2026 - December 31, 2026		
	Hourly Rate	Overtime Rate	Call Back Rate	Hourly Rate	Overtime Rate	Call Back Rate	Hourly Rate	Overtime Rate	Call Back Rate	Hourly Rate	Overtime Rate	Call Back Rate
Squad Boss	\$ 155.16	\$ 65.80	\$ 87.73	\$ 170.68	\$ 72.38	\$ 96.50	\$ 187.75	\$ 79.61	\$ 106.15	\$ 206.52	\$ 87.57	\$ 116.77
Crew Member	\$ 124.60	\$ 50.11	\$ 66.82	\$ 137.06	\$ 55.12	\$ 73.50	\$ 150.76	\$ 60.64	\$ 80.85	\$ 165.84	\$ 66.70	\$ 88.93
Seasonal Crew Member	\$ 49.98	\$ 39.36	\$ 52.47	\$ 54.97	\$ 43.29	\$ 57.72	\$ 60.47	\$ 47.62	\$ 63.49	\$ 66.52	\$ 52.38	\$ 69.84

Equipment	January 1, 2024 - June 30, 2024		July 1, 2024 - June 30, 2025		July 1, 2025 - June 30, 2026		July 1, 2026 - December 31, 2026	
	Hourly Rate	Daily Rate	Hourly Rate	Daily Rate	Hourly Rate	Daily Rate	Hourly Rate	Daily Rate
Type 5 Brush Truck	\$ 210.79		\$ 231.87		\$ 255.05		\$ 280.56	
Type 3 Brush Truck	\$ 279.92		\$ 307.92		\$ 338.71		\$ 372.58	
Utility Vehicles	\$ 66.09		\$ 72.70		\$ 79.97		\$ 87.97	
Chipper Truck	\$ 158.47		\$ 174.31		\$ 191.74		\$ 210.92	
Chipper	\$ 61.28		\$ 67.41		\$ 74.15		\$ 81.57	
Water Tender	\$ 168.35		\$ 185.18		\$ 203.70		\$ 224.07	
Side by Side		\$ 200.00		\$ 220.00		\$ 242.00		\$ 266.20
Trailer		\$ 11.84		\$ 13.02		\$ 14.32		\$ 15.76
Walk Behind		\$ 101.95		\$ 112.15		\$ 123.36		\$ 135.70

**Projected Costs**

Personnel		January 1, 2024 - June 30, 2024		July 1, 2024 - June 30, 2025		July 1, 2025 - June 30, 2026		July 1, 2025 - December 31, 2026		Total
Squad Boss	2 Positions	\$ 241,884.82	\$ 507,958.13	\$ 546,054.99	\$ 293,504.56	\$ 1,589,402.50				
Crew Member	6 Positions	\$ 597,078.49	\$ 1,253,864.84	\$ 1,347,904.70	\$ 724,498.78	\$ 3,923,346.81				
Seasonal Crew Member	6 Positions	\$ 180,166.42	\$ 378,349.48	\$ 406,725.69	\$ 218,615.06	\$ 1,183,856.65				
Equipment		\$ 139,703.50	\$ 293,377.35	\$ 315,380.65	\$ 169,517.10	\$ 917,978.60				
<b>Total</b>		<b>\$ 1,158,833.24</b>	<b>\$ 2,433,549.80</b>	<b>\$ 2,616,066.04</b>	<b>\$ 1,406,135.50</b>	<b>\$ 7,614,584.57</b>				

## **EXHIBIT C SPECIAL CONDITIONS**

### **C.1 Conflict of Interest**

1. Prior to commencing work on a Project for the Company, Contractor shall review the Project scope for a potential Conflict of Interest. A Conflict of Interest exists if Contractor has been retained as the project manager or is receiving compensation from a third party on the same Project. If a Conflict of Interest exists, Contractor shall not accept a Project to design, estimate and prepare an agreement on behalf of the Company. If no Conflict of Interest exists and Contractor accepts a Project to design, estimate and prepare an agreement on behalf of the Company, then Contractor must decline any subsequent work from a third party on the same Project. To avoid potential Conflicts of Interest, Contractor shall report to Company projects that Contractor has accepted with third parties on a periodic basis.

### **C.2 Data Security**

1. Any information and data provided by Company to Contractor (electronically or otherwise) and used by the Contractor directly or indirectly in the performance of this Contract (“Data”) shall be subject to ARTICLE 31, CONFIDENTIAL INFORMATION. Contractor shall not use Data, and shall not permit any Subcontractor to use Data, for any purpose other than the purpose of performing the services set forth in this Contract.
2. During the term of the Contract, Contractor shall provide Company with Notice regarding the physical location of all Data. If Contractor moves the Data, Contractor shall provide Company with at least forty-eight (48) hours prior written notice of such move.
3. Contractor shall be responsible for preserving the integrity (i.e., completeness and accuracy) of, and preventing any unauthorized access, corruption, loss, damage and/or destruction to, the Data. Contractor shall take, and shall cause its Subcontractors to take, all reasonable measures to secure and defend their respective systems and facilities to comply with the foregoing requirements. Such measures shall include appropriate physical, electronic and managerial procedures to safeguard and secure the Data both in transit and at rest.
4. Contractor shall ensure the availability of the Data to Company’s authorized users at all times, subject to any service level agreements as may be set forth in the Contract. Contractor shall ensure that Company is provided with all applicable keys with respect to encrypted Data.
5. Contractor shall report to Company, within two (2) hours of discovery any and all instances of unauthorized access, corruption or loss, damage or destruction to the Data occurring on any system maintained by Contractor or any Subcontractor. In each such case, Contractor shall investigate such instance and provide Company with the results of such investigation along with a remediation plan for Company’s approval within twenty-four (24) hours of discovery. Upon such approval, Contractor shall implement such plan at Contractor’s sole cost and expense in accordance with a schedule that is agreed upon between the Company and the Contractor. The Contractor shall provide updates on the investigation and remediation at a frequency agreed upon after the initial notification until the remediation plan has been fully implemented.
6. Contractor agrees to comply and cause its Subcontractors to comply with applicable laws and regulations with respect to the protection and security of the Data (as such laws and regulations are amended from time to time) and at all times during the term of this Contract shall be, and shall cause its Subcontractors to be, independently certified as to its compliance with Service

organization Control 2 (“SOC 2”) and related or successor standards. Contractor shall indemnify and hold Company harmless from and against any losses incurred by Company as a result of Contractor’s breach of the foregoing requirements.

7. Contractor agrees to provide Company with such information and access to Contractor’s premises (upon giving reasonable notice) as Company may reasonably require to satisfy itself that Contractor is complying with the obligations referred to in this EXHIBIT. Further, Contractor shall supply Company with copies of all audit reports evidencing Contractor’s and its Subcontractor’s compliance with the data security requirements set forth herein. Such reports shall include copies of audit reports assessing compliance with SOC 2 and/or related or successor standards.
8. In the event of termination of this Contract Contractor shall, when directed to do so by Company and to the extent legally permitted,, (i) erase and instruct all its Subcontractors to erase all Data from the Contractor’s systems and magnetic data; and /or (ii) transfer all Data from Contractor’s systems, and cause its Subcontractors to transfer all Data from their respective systems, to storage media designated by Company or otherwise directly to Company’s systems, as determined by Company.
9. The provisions set forth above apply to all Subcontractors as indicated to the extent and during such periods as they are in possession of any Data.
10. Contractor will follow Company requirements for all remote access to Company resources. Contractor will maintain accurate record of employees or Subcontractors who will have remote access to Company resources and the country of origin of individual remote access. The Company reserves the right to deny individual remote access connection at Company’s discretion.
11. For purposes of contacting Company to report a data breach, Contractor will contact by telephone, and concurrently in writing, Company Legal (Counsel for Customer Privacy Affairs) at (702) 402-5193 and Company Rates and Regulatory Affairs (Team Leader, Load Research) at (775) 834-4135, or as otherwise directed by Company in writing to Contractor.

**[end of EXHIBIT C]**

## EXHIBIT D SITE SPECIFIC REGULATIONS

### GENERATION SAFETY CONTRACTOR REQUIREMENTS

Incorporation by Reference of Company Material. Contractor must obtain a copy of Company's current Generation Safety Manual Procedure, SMP-9 Contractors and Visitors, by contacting the Company Procurement agent or the Company's Generation Safety Supervisor at (702) 402-8365. This Company manual is incorporated into the Contract by reference. Additional Company Generation Safety Manual Procedures will be provided based on the scope of work. Where there are discrepancies between this section and the Company procedure, the Company procedure will take precedence.

#### Job Scope Requirements.

- (1) The requirements outlined in this document shall be specified in all job scopes and shall be agreed upon by both parties when the contract is awarded.
- (2) Contractors performing work at a shall meet all requirements of OSHA, DOT, EPA, NFPA, NRC, NV State Fire Marshal, Local Fire Codes and/or any other regulatory agencies that may apply.
- (3) All requirements for written plans, policies, and procedures shall be adhered to, and proof of these shall be provided to the Company's Authorized Representative upon request. This includes proof of training.
- (4) If licensing or certification is required, copies of current documents shall be provided the Company's Authorized Representative upon request.
- (5) The Company hires certain Contractors to perform fire response and fire standby for the Company. These Personnel are typically within the fire protection trade and have been qualified or certified by their employer through successful completion of a training and certification program. Contractor shall provide proof of qualifications of personal for the position they are operating in to the Company's Authorized Representative.
- (6) Contractor shall have written approval from Company of all training classes or training conferences that the Contractor will be requesting reimbursed of the cost and personal hours from the Company prior to the training. Failure to seek preapproval from the Company would be at the responsible of the Contractor to cover all expenses for the training and personal hours.
- (7) A contractor safety orientation will be attended by Contractor and Personnel prior to Contractor beginning work at any Company generating Site.

Contractor policies that differ from the Company's Generation rules and procedures. These documents shall be discussed in advance with the Company's Project Manager.

Stopping Unsafe Work. The Company has authorized Company employees to stop any job that is unsafe. The Company's Project Manager and Contractor shall discuss the issues and implement corrective actions, when applicable, prior to Contractor continuing work. If the issues are unable to be resolved, the Work will be postponed or rescheduled until it can be performed safely. The Company expects the Contractor to stop Work if it becomes unsafe.

#### Notes Regarding Minimum Personal Protective Equipment and Clothing:

- (1) All Personnel shall come dressed for work appropriate for the Work being performed. The Company does not allow shorts, cutoffs, sleeveless shirts, athletic shoes, sandals, or soft top hiking boots. Additional clothing requirements may vary by Site. It is the Contractor's responsibility to become knowledgeable and comply with these requirements.
- (2) Safety glasses with side shields meeting the requirements of ANSI Z87. Prescription safety glasses must meet these requirements, or safety glasses designed to fit over prescription glasses must be worn.



- (3) Footwear meeting the requirements of NFPA 1977 Standard on Protective Clothing and Equipment for Wildland Fire Fighting and Urban Interface Fire Fighting are required to be worn by Contractors.. Open toed shoes, sandals and high heels are not authorized.
- (4) Hard hats shall meet the requirements of ANSI Z89.1 Type 1, Class E and G or NFPA 1977. Hard hats manufactured to look like cowboy hats are prohibited on all generating Sites and will not be considered proper head protection.
- (5) Contractors must have the Contracted company name and Personnel names on the hard hat.
- (6) All personal protective equipment must meet the appropriate ANSI and/or ASTM or NFPA standard for protection.
- (7) Hearing protection shall be worn in locations designated by the facility and/or when Work produces noise levels greater than 85 dBA.
- (8) Fall Protection is required when working at heights of four (4) feet or greater above ground on all elevated structures unless other fall prevention structures are in place (i.e. safety net, guardrail system or equivalent). Fall protection shall meet requirements of ANSI standard Z359.1.

#### Safe Work Practices.

Tools, Mobile Equipment, Overhead Cranes. Contractors shall supply their Personnel with tools necessary to perform the Work safely. In certain situations, Personnel may require the use of specialized tools, including mobile equipment and overhead cranes that are owned by the Company. Both parties must agree prior to use of the tools.

Tool Protocol for Foreign Material Exclusion. The primary contracting company shall provide a copy of Contractor's tool protocol for "Foreign Material Exclusion" when the scope of Work includes performing work on sensitive equipment, (turbines, generators, etc.). Foreign material exclusion ensures items, such as tools, dunnage, cleaning cloths, etc., do not remain on any equipment or machinery within the designated area. The intent is to prevent materials from causing damage during test running, start up or operation of the equipment. The system shall include a "check in/check out" process to account for material described above. In addition, a barrier or barricade shall be established to prevent unauthorized personnel from entering the designated area. Upon request, the primary contracting company will provide copies of their tool accountability logs to the Company Project Manager.



## Contractor Incident Report

Contractor Name: Address:  Phone #:	Incident Date:  Incident Type (Line Contact, Dig-in, Injury, etc.):
Address/Location of Incident:	Employees Involved:
<b>DESCRIPTION OF FACTS / TASKS BEING PERFORMED</b>	
<b>CHRONOLOGICAL TIMELINE OF EVENTS</b>	
<b>WITNESS STATEMENTS</b>	
<b>EQUIPMENT / PPE COLLECTED FROM SCENE</b>	
<b>ACTION PLAN FOR CORRECTABLE OPPORTUNITIES, COMPLETION DATE (S) &amp; RESPONSIBILITIES</b>	
<b>ATTACHMENTS: PHOTOS, SKETCHES, ETC. - LIST &amp; ADD BELOW</b>	
<b>REPORT PREPARED BY CONTRACTOR REPRESENTATIVE:</b>	
Print Name:  Date:	Signature:

**EXHIBIT E FORM OF INVOICE AND PURCHASE ORDER**

**COMPANY TO PROVIDE UPDATED FORM OF INVOICE**

□

**Form of Purchase Order for Nevada Power Company d/b/a NV Energy and/or Sierra Pacific Power Company d/b/a NV Energy**



**Purchase Order**

\_\_\_\_ Purchase Order      \_\_\_\_ Date      \_\_\_\_ Revision      \_\_\_\_ Page

**Nevada Power Company**  
dba NV Energy  
6226 West Sahara Avenue  
Las Vegas NV 89146

**Bill To:**

Nevada Power Company  
Attn: Accounts Payable - 64A00  
P.O. Box 10100  
Reno NV 89520-0024  
Or, email invoice to: [APInvoice@NVEnergy.com](mailto:APInvoice@NVEnergy.com)

Line	Schd	Item	Mfg. Name	Vendor Item ID	Quantity	UOM	PO Price	Extended Amt
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**Total PO Amount**



## Purchase Order

Purchase Order      Date      Revision      Page

**Sierra Pacific Power Company**  
dba NVEnergy  
6100 Neil Road  
Reno NV 89511

**Bill To:**

Sierra Pacific Power Company  
Attn: Accounts Payable - S4A60  
P.O. Box 10100  
Reno NV 89520-0024

Or, email invoice to: [APInvoice@NVEnergy.com](mailto:APInvoice@NVEnergy.com)

Line-Schd Item	Mfg. Name	Vendor Item ID	Quantity	UOM	PO Price	Extended Amt
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**Total PO Amount**

Line-Schd	Item	Mfg. Name	Vendor Item ID	Quantity	UOM	PO Price	Extended Amt.
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Counterparty's written acceptance, delivery of goods or services, or performance of this Purchase Order creates a contract. NV Energy's Standard Purchase order Terms and Conditions apply. This Purchase Order may be used to accept formal offers submitted in response to a Request for Proposal (RFP), or to fund bilaterally executed contracts. In such cases, the terms and conditions of the RFP or the Contract apply and take precedence over NV Energy's Standard Purchase Order Terms and Conditions.

The parties agree that this Purchase Order shall be governed by the Terms and Conditions located at <http://www.nvenergy.com/company/doingbusiness/suppliers/index.cfm> which are incorporated herein by reference. Seller represents by its execution hereof or performance hereunder that it has read and agrees to be bound by such terms and conditions.

**Invoicing Instructions:**

**A.** Counterparty will submit to Company an invoice for payment and any supporting back-up documentation, such invoice will contain the following information:

- (1) A valid NV Energy purchase order (PO) number - including the leading zeros;
- (2) The PO Revision Number or Release Number, if applicable;
- (3) Invoices for material only - a reference to the PO Line Number and Schedule Number for each Invoice Line;
- (4) The full name of NV Energy's personnel who requested the expenditure (to the extent available);
- (5) Counterparty's legal name and mailing address; name, title, and telephone number of its contact person;
- (6) Counterparty's remittance address if different from its mailing address;
- (7) A unique invoice number;
- (8) Invoice date, its due date, payment terms, and, if offered, the early payment discount terms;
- (9) Separate invoice lines for material and labor (when applicable) with appropriate tax apportioned to material portion only;
- (10) Freight shown as a separate line item, as applicable - If freight exceeds \$250, attach supporting documentation showing breakdown of freight costs.  
**Note:** The State of Nevada does not collect sales tax on freight charges; accordingly, please separate freight charges on all invoices.
- (11) Tax shown as a separate line item, as applicable;
- (12) Miscellaneous charges included as separate line item;
- (13) Total invoice amount; and any supporting back-up documentation; and
- (14) Shipping date, ship to address, and shipping method.

**B. Send invoice to:**

Mail invoice to: NV Energy, Accounts Payable Processing Center, P.O. Box 10100 Reno, NV 89520-0024; or  
 Email invoice to: "APinvoice@NVEnergy.com".  
**Note:** The email must contain only one (1) PDF file, with the invoice as first document and any backup as additional pages. There must be only one (1) attachment per email.

[end of EXHIBIT E]

**EXHIBIT F**

**UNCONDITIONAL WAIVER AND RELEASE  
UPON FINAL PAYMENT**

Under NRS 108.2457(5)(d), use this form where Contractor (as lien claimant) has been paid the final billing.

**Nevada Power Company d/b/a NV ENERGY and/or Sierra Pacific Power Company d/b/a NV ENERGY**

Project Name: .....  
Property Location: .....  
Contractor: .....  
Invoice Number: .....  
Payment Amount: .....  
Payment Period: .....  
Amount of Disputed Claim(s): .....

The undersigned, Contractor has been paid in full for all work, materials, and equipment furnished to Nevada Power Company d/b/a NV ENERGY and/or Sierra Pacific Power Company d/b/a NV ENERGY for the above-described Property and waives and releases any notice of lien, any private bond right, any claim for payment and any rights under any similar ordinance, rule or statute related to payment rights that the undersigned, Contractor has on the above-described Property, except for the payment of Disputed Claims, if any, noted above. The undersigned, Contractor warrants that he either has already paid or will use the money received from this final payment to promptly pay in full all his laborers, subcontractors, materialmen, and suppliers for all work, materials, and equipment that are the subject of this waiver and release.

This Waiver and Release is signed by the authorized representative having the legal power and right to bind Contractor.

Dated: .....  
.....  
(Contractor's Company Name)

By: .....

Its: .....

**Notice:** This document waives rights unconditionally and states that you have been paid for giving up those rights. This document is enforceable against you if you sign it to the extent of the Payment Amount or the amount received. If you have not been paid, use a conditional release form.

CONDITIONAL WAIVER AND RELEASE  
UPON FINAL PAYMENT

Under NRS 108.2457(5)(c), use this form where Contractor (as lien claimant) is required to execute a waiver and release in exchange for or to induce payment of a final billing and Contractor is not paid in exchange for the waiver and release. Or a single payee check or joint payee check is given in exchange for the waiver and release.

**Nevada Power Company d/b/a NV ENERGY and/or Sierra Pacific Power Company d/b/a NV ENERGY**

Project Name: .....  
Property Location: .....  
Contractor: .....  
Invoice Number: .....  
Payment Amount: .....  
Payment Period: .....  
Amount of Disputed Claim(s): .....

Upon receipt by the undersigned, Contractor of a check in the above-referenced Payment Amount payable to the undersigned, and when the check has been properly endorsed and has been paid by the bank on which it is drawn, this document becomes effective to release and the undersigned, Contractor is deemed to waive any notice of lien, any private bond right, any claim for payment and any rights under any similar ordinance, rule or statute related to payment rights that the undersigned, Contractor has on the above-described Property to the following extent:

This release covers the final payment to the undersigned, Contractor for all work, materials, or equipment furnished by the undersigned to the Property or to Company and does not cover payment for Disputed Claims, if any. Before any recipient of this document relies on it, he should verify evidence of payment to the undersigned. The undersigned, Contractor warrants that he either has already paid or will use the money received from the final payment to promptly pay in full all his laborers, subcontractors, materialmen, and suppliers for all work, materials, or equipment that are the subject of this waiver and release.

This Waiver and Release is signed by the authorized representative having the legal power and right to bind Contractor.

Dated: .....

.....  
(Contractor's Company Name)

By: .....

Its: .....

**[end of EXHIBIT F]**

**EXHIBIT G**

**JOB DESCRIPTIONS**  
**[CONTRACTOR TO ADD]**

**[End of EXHIBIT G]**



**EAST FORK FIRE PROTECTION DISTRICT  
JOB DESCRIPTION**



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<b>JOB TITLE:</b>	Fire Crew Member (full time)	<b>FLSA:</b> Non-Exempt
<b>DIVISION:</b>	Operations and Prevention	
<b>REPORTS TO:</b>	Squad/Engine Boss	<b>DATE:</b> December 14, 2022

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**POSITION SUMMARY:**

Under supervision, serves as a member of a fuel's management crew/module and/or a wildland fire suppression crew/module; and performs related duties as assigned.

**ESSENTIAL FUNCTIONS:**

- Works independently or as a skilled member of a fuel's management crew engaged in fuels management, including broadcast burning, hand piling, pile burning, and other brush disposal techniques.
- Uses a variety of hand and power tools, including chainsaws, firing equipment, and/or portable pumps. Gathers data and records information on fuel types, weather conditions, fire behaviors, and status of work accomplished.
- Responsible for observing the rules of fire safety and fire behavior while on the fire line.
- Serves as a member of fire crew assigned to suppress the full range of wildland fires independently performing recurring fire suppression duties.
- Perform assignments as a wildland firefighter in developing a working knowledge of fire suppression and fuels management techniques, practices and terminology.
- May work in and around aircraft such as helicopters and must be able to observe all safety regulations.
- Searches out and extinguishes burning materials by moving dirt, applying water by hose or backpack pump, etc. Chops brush, fells small trees, and moves dirt to construct fire line using various hand tools such as axes, shovels, Pulaskis, McLeods, and may use power tools including chippers, chainsaws and portable pumps to control spreading of wildland fire and/or to prepare control lines prior to burning.

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This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

- Patrols fire line to locate and extinguish embers, flareups, and hotspot fires that may threaten developed fire lines.
- Cleans, reconditions, and stores fire tools and equipment.
- May assist trained personnel in more specialized assignments, such as backfire/burnout, mobile/stationary engine attack, construction of helispots, helitack operations, and performing hover hookups.
- Participate in fire and safety training in the techniques, practices, and methods of fire suppression and in the safe, efficient operation and use of tools, equipment and vehicles used in fire line activities.
- Participate in crew proficiency checks and drills. Participate in safety sessions and fire critiques.
- Ensures own and others' welfare and safety in all aspects of the assignments.
- Represents the Districts with dignity, integrity, and a spirit of cooperation in all relationships with town, community and professional organizations, other fire agencies, districts, departments, county, city and state agencies and offices, federal agencies, and other service organizations.

#### **QUALIFICATIONS:**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed are representative of the knowledge, skill, and/or ability required.

#### **Education and Experience:**

- High School diploma or equivalent

#### **REQUIRED CERTIFICATES AND LICENSES:**

- Valid Class C driver's license

#### **Preferred at the time of application/Required within one year of employment:**

- Basic first aid certification and CPR; EMT preferred
- One (1) or more seasons of wildland fire/fuels management experience.
- ICS100 Introduction to ICS
- IS-700 An Intro to the Incident Management System
- Valid Class A, B or C driver's license
- EFPD Type 3-7 Engineer Task Book
- S-130 Basic Wildland Firefighter
- S-190 Introduction to Fire Behavior

### **Acquired Knowledge and Skills**

- Policies and procedures of the District.
- Geography of the district, including major streets and landmarks.
- Basic tree, brush, and vegetation identification.
- Fuels reduction and wildland firefighting methods, tools, and equipment.

### **Knowledge of:**

- Basic mathematics
- Fire behavior and fire control techniques.
- Fire line terminology.

### **Skills in:**

- Firefighting tools and equipment.
- The use of power and hand tools
- Two-way radio communication.

### **Ability to:**

- Perform a variety of fuels reduction and wildland firefighting assignments.
- Construct fire line
- Use two-way radio equipment
- Learn a variety of fuels reduction and firefighting duties, methods, tools, and equipment.
- Analyze situations quickly and reach logical conclusions in emergencies.
- Read and comprehend laws, regulations, policies, and procedures.
- Read and follow street maps.
- Understand and follow oral and written directions.
- Maintain records and prepare reports.
- Understand basic arithmetic elements using whole numbers, decimals, percentages, and fractions.
- Exercise good judgement and safe work practices.
- Exercise emotional control and work under stressful situations.

### **PHYSICAL DEMANDS & WORKING ENVIRONMENT:**

- Work hours will normally involve 40-hour work weeks, but are variable and may include overnight shifts, weekends, evenings, and/or holidays.
- Ability to stand and walk for extended periods. Ability to hike, lift, bend, and carry heavy loads in mountainous uneven terrain on steep slopes varying between 30 to 90%. Ability to frequently stoop, bend, kneel, and climb. Corrected hearing and vision to normal range and ability to read printed

materials, computer screens, and other visual materials, and ability to communicate in person or over the telephone, hear alarm bells, radio communications, etc. Verbal communication and reading ability. Ability to work at considerable heights. Ability to perform sustained and vigorous activities in a variety of environmental conditions. Ability to tolerate exposure to extreme weather conditions, heat, fumes, smoke, pressurized water, and chemicals. Incumbents may work irregular hours, weekends, holidays or evenings. This position requires frequent lifting up to 65 lbs. unassisted, and occasional lifting up to 175 lbs.

- Work is subject to performance under adverse environmental conditions.

**CONDITIONS OF EMPLOYMENT:**

1. *Continued employment is contingent upon all required licenses and certificates being maintained in active status without suspension or revocation.*
2. *New employees are required to submit to a background investigation and a drug/alcohol screen. Employment is contingent upon passing the background and the drug/alcohol screen.*
3. *East Fork Fire Protection District participates in E-Verify and will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS, with information from each applicant's Form I-9 to confirm work authorization. All candidates who are offered employment must complete Section 1 of the Form I-9 along with the required proof of their right to work in the United States and proof of their identity prior to starting employment. Please be prepared to provide required documentation as soon as possible after the job offer is made.*

**I have read, understand, and agree to the contents of this Job Description, and I have received a copy of this Job Description for my records.**

**PRINT NAME:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**EAST FORK FIRE PROTECTION DISTRICT  
JOB DESCRIPTION**



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<b>JOB TITLE:</b>	Fire Crew Member (seasonal)	<b>FLSA:</b> Non-Exempt
<b>DIVISION:</b>	Operations and Prevention	
<b>REPORTS TO:</b>	Squad/Engine Boss	<b>DATE:</b> April 13, 2022

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**POSITION SUMMARY:**

Under supervision, serves as a member of a fuel's management crew/module and/or a wildland fire suppression crew/module; and performs related duties as assigned.

**ESSENTIAL FUNCTIONS:**

- Works independently or as a skilled member of a fuel's management crew engaged in fuels management, including broadcast burning, hand piling, pile burning, and other brush disposal techniques.
- Uses a variety of hand and power tools, including chainsaws, firing equipment, and/or portable pumps. Gathers data and records information on fuel types, weather conditions, fire behaviors, and status of work accomplished.
- Responsible for observing the rules of fire safety and fire behavior while on the fire line.
- Serves as a member of fire crew assigned to suppress the full range of wildland fires independently performing recurring fire suppression duties.
- Perform assignments as a wildland firefighter in developing a working knowledge of fire suppression and fuels management techniques, practices and terminology.
- May work in and around aircraft such as helicopters and must be able to observe all safety regulations.
- Searches out and extinguishes burning materials by moving dirt, applying water by hose or backpack pump, etc. Chops brush, fells small trees, and moves dirt to construct fire line using various hand tools such as axes, shovels, Pulaskis, McLeods, and may use power tools including chippers, chainsaws and portable pumps to control spreading of wildland fire and/or to prepare control lines prior to burning.

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This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

- Patrols fire line to locate and extinguish embers, flareups, and hotspot fires that may threaten developed fire lines.
- Cleans, reconditions, and stores fire tools and equipment.
- May assist trained personnel in more specialized assignments, such as backfire/burnout, mobile/stationary engine attack, construction of helispots, helitack operations, and performing hover hookups.
- Participate in fire and safety training in the techniques, practices, and methods of fire suppression and in the safe, efficient operation and use of tools, equipment and vehicles used in fire line activities.
- Participate in crew proficiency checks and drills. Participate in safety sessions and fire critiques.
- Ensures own and others' welfare and safety in all aspects of the assignments.
- Represents the Districts with dignity, integrity, and a spirit of cooperation in all relationships with town, community and professional organizations, other fire agencies, districts, departments, county, city and state agencies and offices, federal agencies, and other service organizations.

#### **QUALIFICATIONS:**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed are representative of the knowledge, skill, and/or ability required.

#### **Education and Experience:**

- High school diploma or equivalent (GED) required

#### **REQUIRED CERTIFICATES, LICENSES, AND REGISTRATIONS:**

- Valid Class C driver's license

#### **Preferred at the time of application:**

- EMT OR basic first aid certification and CPR
- S-130 Basic Wildland Firefighter
- S-190 Introduction to Fire Behavior
- ICS100 Introduction to ICS
- IS-700 An Intro to the Incident Management System

#### **Acquired Knowledge and Skills**

- Policies and procedures of the District.
- Geography of the district, including major streets and landmarks.
- Basic tree, brush, and vegetation identification.
- Fuels reduction and wildland firefighting methods, tools, and equipment.

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This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

**Knowledge of:**

- Basic mathematics
- Fire behavior and fire control techniques.
- Fire line terminology.

**Skills in:**

- Firefighting tools and equipment.
- The use of power and hand tools
- Two-way radio communication.

**Ability to:**

- Perform a variety of fuels reduction and wildland firefighting assignments.
- Construct fire line
- Use two-way radio equipment
- Learn a variety of fuels reduction and firefighting duties, methods, tools, and equipment.
- Analyze situations quickly and reach logical conclusions in emergencies.
- Read and comprehend laws, regulations, policies, and procedures.
- Read and follow street maps.
- Understand and follow oral and written directions.
- Maintain records and prepare reports.
- Understand basic arithmetic elements using whole numbers, decimals, percentages, and fractions.
- Exercise good judgement and safe work practices.
- Exercise emotional control and work under stressful situations.

**PHYSICAL DEMANDS & WORKING ENVIRONMENT:**

- Work hours will normally involve 40-hour work weeks, but are variable and may include overnight shifts, weekends, evenings, and/or holidays.
- Ability to stand and walk for extended periods. Ability to hike, lift, bend, and carry heavy loads in mountainous uneven terrain on steep slopes varying between 30 to 90%. Ability to frequently stoop, bend, kneel, and climb. Corrected hearing and vision to normal range and ability to read printed materials, computer screens, and other visual materials, and ability to communicate in person or over the telephone, hear alarm bells, radio communications, etc. Verbal communication and reading ability. Ability to work at considerable heights. Ability to perform sustained and vigorous activities in a variety of environmental conditions. Ability to tolerate exposure to extreme weather conditions, heat, fumes, smoke, pressurized water, and chemicals. Incumbents may work irregular hours, weekends, holidays or

evenings. This position requires frequent lifting up to 65 lbs. unassisted, and occasional lifting up to 175 lbs.

- Work is subject to performance under adverse environmental conditions.

**CONDITIONS OF EMPLOYMENT:**

1. *Continued employment is contingent upon all required licenses and certificates being maintained in active status without suspension or revocation.*
2. *New employees are required to submit to a background investigation and a drug/alcohol screen. Employment is contingent upon passing the background and the drug/alcohol screen.*
3. *East Fork Fire Protection District participates in E-Verify and will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS, with information from each applicant's Form I-9 to confirm work authorization. All candidates who are offered employment must complete Section 1 of the Form I-9 along with the required proof of their right to work in the United States and proof of their identity prior to starting employment. Please be prepared to provide required documentation as soon as possible after the job offer is made.*

**I have read, understand, and agree to the contents of this Job Description, and I have received a copy of this Job Description for my records.**

**PRINT NAME:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_



**EAST FORK FIRE PROTECTION DISTRICT  
JOB DESCRIPTION**



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<b>JOB TITLE:</b>	Fire Squad/Engine Boss	<b>FLSA:</b> Non-Exempt
<b>DIVISION:</b>	Operations and Prevention	
<b>REPORTS TO:</b>	Battalion Chief	<b>DATE:</b> December 14, 2022

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**POSITION SUMMARY:**

Under supervision, serves as a Squad boss leader of a fuel's management crew and/or a wildland fire suppression crew or as an Engine boss of a type 3-7 engine or water tender; and performs related duties as assigned.

**ESSENTIAL FUNCTIONS:**

- Performs and leads fuels management and wildland firefighting module engaged in fuels management, including broadcast burning, hand piling, pile burning, chipping, and other brush disposal techniques.
- Serve as a member and leader of a fire module assigned to suppress the full range of wildland fires independently performing recurring fire suppression duties.
- Gathers data and records information on fuel types, weather conditions, fire behaviors, and status of work accomplished.
- Responsible for observing the rules of fire safety and fire behavior while on the fire line.
- Perform assignments as a wildland firefighter in developing a working knowledge of fire suppression and fuels management techniques, practices and terminology.
- May work in and around heavy equipment and aircraft, such as helicopters, and must be able to observe all safety regulations.
- Searches out and extinguishes burning materials by moving dirt, applying water by hose or backpack pump, etc. Chops brush, fells small trees, and moves dirt to construct fire line using various hand tools such as axes, shovels, Pulaskis, McLeods, and may use power tools including chippers, chainsaws and portable pumps to control spreading of wildland fire and/or to prepare control lines prior to burning.

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This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

- Patrols fire line to locate and extinguish embers, flareups, and hotspot fires that may threaten developed fire lines.
- Cleans, reconditions, and stores fire tools and equipment.
- Assist and lead trained personnel in more specialized assignments, such as backfire/burnout, mobile/stationary engine attack, construction of helispots, helitack operations, and performing hover hookups.
- Participate in fire and safety training in the techniques, practices, and methods of fire suppression and in the safe, efficient operation and use of tools, equipment and vehicles used in fire line activities.
- Participate in crew proficiency checks and drills. Participate in safety sessions and fire critiques. Ensures own and others' welfare and safety in all aspects of the assignments.
- Represents the Districts with dignity, integrity, and a spirit of cooperation in all relationships with town, community and professional organizations, other fire agencies, districts, departments, county, city and state agencies and offices, federal agencies, and other service organizations.

#### **QUALIFICATIONS:**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed are representative of the knowledge, skill, and/or ability required.

#### **Education and Experience:**

- High school diploma or equivalent (GED) AND four (4) seasons of wildland fire/fuels management experience required.

#### **REQUIRED CERTIFICATES AND LICENSES:**

- Valid Class A, B, or C driver's license
- Basic first aid certification and CPR; EMT preferred
- S-130 Basic Wildland Firefighter
- S-190 Introduction to Fire Behavior
- ICS100 Introduction to ICS
- IS-700 An Intro to the Incident Management System
- S-212 Power Saws
- S-131 Firefighter 1 (Squad Boss)
- L-180 Human Factors or equivalent

**Preferred at the time of application/Required within one year of employment:**

- Valid Class A, B or C driver's license with an "F" endorsement.
- Faller 3 or higher
- ICS 200
- IS 800
- S-230 Crew Boss and/or S231 Engine Boss
- S-290 Intermediate Fire Behavior
- S-260 Business Management
- EFFPD Type 3-7 Engineer Task Book

**Required and Acquired Knowledge and Skills**

- Policies and procedures of the District
- Geography of the district, including major streets and landmarks.
- Basic tree, brush, and vegetation identification.
- Fuels reduction and wildland firefighting methods, tools, and equipment.

**Knowledge of:**

- Basic mathematics
- Fire behavior and fire control techniques.
- Fire line terminology.
- Principles and practices of fuels reduction.

**Skills in:**

- Firefighting tools and equipment.
- The use of power and hand tools
- Two-way radio communication.

**Ability to:**

- Perform a variety of fuels reduction and wildland firefighting assignments.
- Provide lead direction for fuels management / fire crew
- Construct fire line
- Use two-way radio equipment
- Learn a variety of fuels reduction and firefighting duties, methods, tools, and equipment.
- Analyze situations quickly and reach logical conclusions in emergencies.
- Plan, organize, and prioritize daily activities.
- Read and comprehend laws, regulations, policies, and procedures.
- Read and follow street maps.
- Understand and follow oral and written directions.
- Maintain records and prepare reports.
- Understand basic arithmetic elements using whole numbers, decimals, percentages, and fractions.
- Exercise good judgement and safe work practices.
- Exercise emotional control and work under stressful situations.

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This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

**PHYSICAL DEMANDS & WORKING ENVIRONMENT:**

- Work hours will normally involve 40-hour work weeks, but are variable and may include overnight shifts, weekends, evenings, and/or holidays.
- Ability to stand and walk for extended periods. Ability to hike, lift, bend, and carry heavy loads in mountainous uneven terrain on steep slopes varying between 30 to 90%. Ability to frequently stoop, bend, kneel, and climb. Corrected hearing and vision to normal range. Verbal communication and reading ability. Ability to work at considerable heights. Ability to perform sustained and vigorous activities in a variety of environmental conditions. Ability to tolerate exposure to extreme weather conditions, heat, fumes, smoke, pressurized water, and chemicals. Incumbents may work irregular hours, weekends, holidays or evenings. This position requires frequent lifting up to 65 lbs. unassisted, and occasional lifting up to 175 lbs.
- Work is subject to performance under adverse environmental conditions.

**CONDITIONS OF EMPLOYMENT:**

1. *Continued employment is contingent upon all required licenses and certificates being maintained in active status without suspension or revocation.*
2. *New employees are required to submit to a background investigation and a drug/alcohol screen. Employment is contingent upon passing the background and the drug/alcohol screen.*
3. *East Fork Fire Protection District participates in E-Verify and will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS, with information from each applicant's Form I-9 to confirm work authorization. All candidates who are offered employment must complete Section 1 of the Form I-9 along with the required proof of their right to work in the United States and proof of their identity prior to starting employment. Please be prepared to provide required documentation as soon as possible after the job offer is made.*

**I have read, understand, and agree to the contents of this Job Description, and I have received a copy of this Job Description for my records.**

**PRINT NAME:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**EXHIBIT H**  
**SUPPLIER CODE OF CONDUCT**

**EXHIBIT I**  
**Equipment Purchased Using Advanced Funds**

Company advanced amounts paid by Company to Contractor in a prior agreement for the purchase of Equipment, and the advanced amounts are still outstanding and owed to Company by Contractor (“Advance Funds”).

As of the Effective Date, Contractor owes to Company: \$0.00 USD

**Payback Process:**

Any disputed amounts will not be charged against the Advance Funds until the dispute is resolved. After the Advance Funds are reimbursed, Contractor will invoice Company at established Project Rates.

**[End of EXHIBIT I]**

## East Fork Fire Protection District

### AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve a contract between the State of Nevada acting by and through its Department of Public Safety-State Fire Marshal Division and the East Fork Fire Protection District which will allow the District to provide certain state mandated and supported services within the District’s jurisdiction, including fire and life safety plan reviews, occupancy inspections, fire investigations, fire prevention education, and other related items. (Amy Ray, Deputy Fire Chief/Fire Marshal) 10 minutes.
  
2. **Recommended Motion:** To approve a contract between the State of Nevada acting by and through its Department of Public Safety-State Fire Marshal Division and the East Fork Fire Protection District which will allow the District to provide certain state mandated and supported services within the District’s jurisdiction, including fire and life safety plan reviews, occupancy inspections, fire investigations, fire prevention education, and other related items.
  
3. **Funds Available:** NA   **Amount:** NA  
  
**Fund Name:** NA   **Account Number:** NA
  
4. **Prepared by:** Amy Ray, Deputy Fire Chief/Fire Marshal
  
5. **Meeting Date:** November 21, 2023                   **Time Required:** 10 minutes
  
6. **Agenda:** Administrative Agenda
  
7. **Background Information:** NRS 277.180 authorizes any one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform. It has also been deemed that the services hereinafter set forth are both necessary and in the best interests of the State of Nevada (“State”) and the East Fork Fire Protection District (Agency). The Agency agrees to provide the services set forth in Attachment A, which is included with the full background information and at no cost to the State based on other goods and valuable services performed by each party under this contract, including but not limited to the Agency’s being permitted to gain benefits, including collection of certain fees, which would otherwise be unavailable, from performing those services. Any intervening end to an annual or biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the results of legislative appropriation may require. The District “Agency” has functioned under this contract/agreement for over 25 years and through this agreement provides services including fire and life safety plan reviews, occupancy inspections, limited fire investigations, fire prevention education, and other related items. This agreement does carry a fiscal revenue note for the District which is included in annual revenue calculations via fees for fire and life safety plan reviews.

8. **Reviewed by:**  
\_\_\_\_\_ District Fire Chief                      \_\_\_\_\_ Board President  
\_\_\_\_\_ Legal Counsel                              \_\_\_\_\_ Other

9. **Board Action:**  
\_\_\_\_\_ Approved                                      \_\_\_\_\_ Approved with Modifications  
\_\_\_\_\_ Denied    \_\_\_\_\_ Deferred  
\_\_\_\_\_ Other

**Agenda Item # 7**



<b>CETS #:</b>	
<b>Agency Reference #:</b>	

## INTERLOCAL CONTRACT BETWEEN PUBLIC AGENCIES

A Contract Between the State of Nevada  
Acting by and through its

Public Entity #1:	<b>Department of Public Safety, State Fire Marshal Division</b>
Address:	<b>107 Jacobsen Way</b>
City, State, Zip Code:	<b>Carson City, Nevada 89701</b>
Contact:	<b>Jennifer Ramos</b>
Phone:	<b>775-684-4509</b>
Fax:	
Email:	

Public Entity #2:	<b>East Fork Fire Protection District, hereinafter known as “agency”</b>
Address:	<b>1694 County Rd.</b>
City, State, Zip Code:	<b>Minden, NV</b>
Contact:	<b>Tod Carlini</b>
Contact:	<b>Amy Ray</b>
Phone:	<b>775-782-9040</b>
Email:	

WHEREAS, NRS 277.180 authorizes any one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform; and

WHEREAS, it is deemed that the services hereinafter set forth are both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by appropriate official action of the governing body of each party.
2. **DEFINITIONS**

TERM	DEFINITION
State	The State of Nevada and any State agency identified herein, its officers, employees and immune contractors.
Contracting Entity	The public entities identified above.
Fiscal Year	The period beginning July 1 <sup>st</sup> and ending June 30 <sup>th</sup> of the following year.
Contract	Unless the context otherwise requires, ‘Contract’ means this document titled Interlocal Contract Between Public Agencies and all Attachments or Incorporated Documents.

<b>CETS #:</b>	
<b>Agency Reference #:</b>	

3. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 4, Termination*. The contract is subject to Board of Examiners' approval.

Effective From:	November 21, 2024	To:	June 30, 2024
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4. **TERMINATION.** This Contract may be terminated by either party prior to the date set forth in *Section 3, Contract Term*, provided that a termination shall not be effective until **30** days after a party has served written notice upon the other party. This Contract may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this Contract shall be terminated immediately if for any reason State and/or federal funding ability to satisfy this Contract is withdrawn, limited, or impaired.
5. **NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (a) by delivery in person; (b) by a nationally recognized next day courier service, return receipt requested; or (c) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or email to the address(es) such party has specified in writing.
6. **INCORPORATED DOCUMENTS.** The parties agree that this Contract, inclusive of the following Attachments, specifically describes the Scope of Work. This Contract incorporates the following Attachments in descending order of constructive precedence:

ATTACHMENT A:	SCOPE OF WORK
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Any provision, term or condition of an Attachment that contradicts the terms of this Contract, or that would change the obligations of the State under this Contract, shall be void and unenforceable.

7. **CONSIDERATION.** The agency agrees to provide the services set forth in paragraph (6) at no cost to the State based on other good and valuable services performed by each party under this contract, including but not limited to the Agency's being permitted to gain benefits, including collection of certain fees, which would otherwise be unavailable, from performing those services. Any intervening end to an annual or biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the results of legislative appropriation may require.
8. **ASSENT.** The parties agree that the terms and conditions listed in the incorporated Attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations expressly provided.
9. **INSPECTION & AUDIT**
- A. **Books and Records.** Each party agrees to keep and maintain under general accepted accounting principles full, true and complete records, agreements, books, and document as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all State and federal regulations and statutes.
- B. **Inspection & Audit.** Each party agrees that the relevant books, records (written, electronic, computer related or otherwise), including but not limited to relevant accounting procedures and practices of the party, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location where such records may be found, with or without notice by the State Auditor, Employment Security, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives.

<b>CETS #:</b>	
<b>Agency Reference #:</b>	

C. **Period of Retention.** All books, records, reports, and statements relevant to this Contract must be retained a minimum three years and for five years if any federal funds are used in this Contract. The retention period runs from the date of termination of this Contract. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

10. **BREACH - REMEDIES.** Failure of either party to perform any obligation of this Contract shall be deemed a breach. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages, and to a prevailing party reasonable attorneys' fees and costs. It is specifically agreed that reasonable attorneys' fees shall not exceed \$150.00 per hour.
11. **LIMITED LIABILITY.** The parties will not waive and intend to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Actual damages for any State breach shall never exceed the amount of funds which have been appropriated for payment under this Contract, but not yet paid, for the fiscal year budget in existence at the time of the breach.
12. **FORCE MAJEURE.** Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, acts of public enemy, acts of terrorism, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.
13. **INDEMNIFICATION.** Neither party waives any right or defense to indemnification that may exist in law or equity.
14. **INDEPENDENT PUBLIC AGENCIES.** The parties are associated with each other only for the purposes and to the extent set forth in this Contract, and in respect to performance of services pursuant to this Contract, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Contract, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Contract. Nothing contained in this Contract shall be deemed or constructed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.
15. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
16. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.
17. **ASSIGNMENT.** Neither party shall assign, transfer or delegate any rights, obligations or duties under this Contract without the prior written consent of the other party.
18. **OWNERSHIP OF PROPRIETARY INFORMATION.** Unless otherwise provided by law any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which is intended to be consideration under this Contract), or any other documents or drawings, prepared or in the course of preparation by either party in performance of its obligations under this Contract shall be the joint property of both parties.
19. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. The parties will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests.
20. **CONFIDENTIALITY.** Each party shall keep confidential all information, in whatever form, produced, prepared, observed or received by that party to the extent that such information is confidential by law or otherwise required by this Contract.

<b>CETS #:</b>	
<b>Agency Reference #:</b>	

21. **FEDERAL FUNDING.** In the event, federal funds are used for payment of all or part of this Contract, the parties agree to comply with all applicable federal laws, regulations and executive orders, including, without limitation the following:
- A. The parties certify, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to Executive Orders 12549 and 12689 and Federal Acquisition Regulation Subpart 9.4, and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.
  - B. The parties and its subcontractors shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder, including 28 C.F.R. Section 35, inclusive, and any relevant program-specific regulations.
  - C. The parties and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964 (P.L. 88-352), as amended, the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)
  - D. Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387), as amended. Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
22. **PROPER AUTHORITY.** The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract and that the parties are authorized by law to perform the services set forth in *Section 6, Incorporated Documents*.
23. **GOVERNING LAW – JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract.
24. **ENTIRE AGREEMENT AND MODIFICATION.** This Contract and its integrated Attachment(s) constitute the entire agreement of the parties and as such are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated Attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such Attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto, approved by the Office of the Attorney General.

<b>CETS #:</b>	
<b>Agency Reference #:</b>	

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

\_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

Lt. Mike Dzyak \_\_\_\_\_ Date \_\_\_\_\_ Nevada State Fire Marshal, \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_ ASO IV, Senior Fiscal Officer \_\_\_\_\_

Approved as to form by:

\_\_\_\_\_  
Deputy Attorney General for Attorney General

On: \_\_\_\_\_ Date \_\_\_\_\_

**Attachment A**

**Scope of work**

**Between the**

**East Fork Fire Protection District, hereinafter known as "Agency"**

**And the**

**State Fire Marshal Division, hereinafter known as "Division"**

1. The Department of Public Safety, State Fire Marshal Division ("Division") is required by Nevada Revised Statutes (NRS) Chapter 477 and Nevada Administrative Code (NAC) Chapter 477 to perform certain fire/life safety functions in counties having populations of less than 100,000. This Attachment "A" Scope of Work becomes part of the interlocal Contract upon signature of both parties and shall be reviewed annually not later than March 1<sup>st</sup>. Upon annual review of the contract, if Agency and Division agree no changes are necessary a letter documenting that decision will be issued by the Division to the Agency. If upon annual review of the contract, changes are deemed necessary, the Agency and Division will agree to the changes and the interlocal Contract will be amended.
2. The Agency has requested the Division delegate fire and life safety functions to the Agency in accordance with NRS 477.030(10).
3. The Agency certifies, and the Division has verified, that the Agency is qualified and willing to perform these fire and life safety functions within its jurisdictional boundaries. The Agency agrees to perform the plan examination prior to construction, during construction, and supervise field inspections of all commercial structures on an annual basis, including, but not limited to those facilities as identified in NRS 477.030(1)(c). The division maintains the right to have final say on all code interpretations in interlocal facilities.
4. The Agency agrees to perform the initial and subsequent regular inspections of licensed care facilities within their boundaries as identified in NRS 432A.180(2), NAC 424.135(2)(b), NAC 449.0112, and NAC 449.229
5. The Agency agrees to perform annual inspections for all buildings, except private residences, that are used for sleeping purposes, such as hotels and motels, buildings used for public assembly and all buildings where large numbers of persons work, live, or congregate for any purpose as identified in NRS 477.030(1)(c).
6. Hazardous materials verification shall be completed by the Agency, and the Agency shall direct the facility to the Nevada Combined Agency Hazardous Materials Permit "on-line" reporting web site or to the help desk for assistance in filling out the report form. The Agency will forward the inspection report to Division within ten (10) business days of the inspection/verification.
  - a. A report from Division to the Agency that lists current facilities required to report Hazardous Materials, will be done quarterly to ensure tracking of permits from the Agency to Division.
7. INSPECTIONS. The Agency is hereby delegated the responsibility to perform inspections of state owned or leased facilities. Such inspection shall be conducted in accordance with the

priority inspection schedule maintained by the Division. Inspection reports shall be forwarded to the Division within ten (10) days of inspection. The Agency shall inspect and schedule appropriate re-inspections as required. If required repairs have been made to the State building to correct the violations, then the report shall be forwarded to the Division within ten (10) business days; if required repairs to the State building have not been completed to correct the violations then the report is forwarded to the Division within ten (10) business days for further action in accordance with NRS 477.035. The inspections shall be conducted within the standards and codes adopted by the Division.

8. PLAN REVIEWS. The Agency is hereby delegated the responsibility to perform all plan reviews for all occupancy groups (excluding private residences) -covered by the currently adopted editions of the International Fire Code, International Building Code, Uniform Mechanical Code Uniform Plumbing Code, the International Wildland-Urban Interface Code and the International Existing Building Code as applicable to the plan review being performed with the exception of all state-owned facilities. The responsibilities delegated to the Agency by the Division will be performed by the Agency within its boundaries only. Plan reviews will be performed using codes and standards adopted by the Division as specified in NAC sections 477.280, 477.281 and 477.283. In no case shall the Agency use any lesser code or standard than the Division has adopted.
9. It is expressly understood that the delegation of this authority makes the Agency the statutory designee of the Division only for the purpose of administering the program described in this agreement and does not reduce or eliminate the Agency's responsibility for all damages to persons or properties of any kind resulting from any act, omission, neglect or misconduct of the Agency staff in the manner or method of performing the work for the duration of this Agreement.
10. The Agency's jurisdiction for facilities listed above shall cover the plans examination for new construction, additions, and remodels leading to the issuance of a Certification of Occupancy in concert with the Building Department.
11. The Agency shall submit a list of employees/agents conducting plan reviews and inspections for Special Deputy Cards no later than December 10<sup>th</sup> of the calendar year to Division for annual renewal. The Agency will send to Division, with the list, a JPEG picture (above the shoulders) of the employee/agent to be issued an ID card.
12. The Division will review, and the Agency may inspect the following projects for compliance with state adopted codes. The Division may impose additional plan review fees upon the applicant for these reviews.
  - a. Any project when the Division is requested to do so by the Agency.
  - b. When, in the opinion of the Division and/or the Agency, the scope and technical complexity of a project exceeds the Agency's capabilities, or in the discretion and opinion of the Division, additional Divisional involvement is warranted.
13. The Agency is required to maintain qualified personnel and programs under this Agreement as outlined in NRS 477.030 (10). Personnel conducting activities under this Agreement are required to maintain professional licenses, certifications, or other documentation acceptable to the Division as listed in the Nevada Fire Service Professional Qualifications and nationally acceptable standards in order to demonstrate their proficiency, experience and qualifications to conduct the associated work. Continuing education is the responsibility of the Agency personnel to

complete in accordance with the issuing authority, such as ICC. One of the following certificates or licenses must be maintained current without pending disciplinary action by Agency personnel involved in conducting plan review and/or inspection at all times:

- a. A Nevada licensed professional engineer practicing within their area of expertise.
  - b. A Nevada licensed architect practicing within their area of expertise.
  - c. A current International Code Council and State of Nevada certification as outlined in the Nevada Fire Service Professional Qualifications as a Fire Plans Examiner. The acquisition of an International Code Council certification as a fire plans examiner will qualify an individual for a State of Nevada certification provided the fire chief of the agency formally requests in writing to the State Fire Marshal Division and as outlined in the Nevada Fire Service Professional Qualifications. A state certification may also be obtained by attending a state sponsored course for certification.
  - d. A current International Code Council and State of Nevada certification as outlined in the Nevada Fire Service Professional Qualifications as a Fire Inspector I. The acquisition of an International Code Council certification as a Fire Inspector I will qualify an individual for a State of Nevada certification provided the fire chief of the agency formally requests in writing to the State Fire Marshal Division and as outlined in the Nevada Fire Service Professional Qualifications. A state certification may also be obtained by attending a state sponsored course for certification.
  - e. A current International Code Council and State of Nevada certification as outlined in the Nevada Fire Service Professional Qualifications as a Fire Inspector II. The acquisition of an International Code Council certification as a Fire Inspector II will qualify an individual for a State of Nevada certification provided the fire chief of the agency formally requests in writing to the State Fire Marshal as outlined in the Nevada Fire Service Professional Qualifications. A state certification may also be obtained by attending a state sponsored course for certification.
  - f. A State of Nevada certification as a Fire Inspector, Level III as outlined in the Nevada Fire Service Professional Qualifications combined with an International Code Council Certification.
14. Contract personnel or firms conducting work for or on behalf of the Agency shall meet the same qualifications as the Agency personnel. They shall also hold State of Nevada licenses to provide such work and be subject to the approval of the Division prior to conducting any work under this Agreement. The Division reserves the right to verify qualifications of and approve or disapprove any individual or firm under consideration for hire by the Agency as a third-party contractor to perform plan review and inspection under this Agreement. The disapproval of any individual or firm by the Division must be based on the qualifications, license or certificate status, or past performance history of that individual or firm. If the Agency identifies a special project requiring review by a group of experts, the result, outcome, or opinion resulting from such review must be analyzed and approved by a Nevada licensed Fire Protection Engineer. Documentation of such approval must be provided to the Agency and Division for those projects listed under NRS 477.030.
15. Documentation of the qualifications and continuing education required in items 13 and 14 above, including re-certification as required by the certification organization, shall be supplied to the Division prior to this Agreement taking effect; annually thereafter; and upon the request of



the Division. Personnel added to the work program by the Agency or any firm contracting with the Agency must be submitted to and approved by the Division prior to such personnel conducting any work under this Agreement. The Division will respond to the Agency within 15 business days, communicating its approval, disapproval, or request for additional information to add personnel or contractors to the work program. The requirement to have approved certified personnel will not prohibit the Agency from utilizing trainee position(s) for up to one (1) year provided the trainee operates under the direct supervision of approved personnel.

16. The Agency shall require full enforcement of the most current edition of the Nevada State Fire Marshal regulations (Nevada Administrative Code, Chapter 477), the most currently adopted editions of the International Building Code, International Fire Code, International Existing Building Code, Uniform Mechanical Code Uniform Plumbing Code, International Existing Building Code and the National Fire Protection Association (NFPA) Standards as may be properly adopted in any local governing ordinance but never less than those established by the Nevada Department of Public safety, State Fire Marshal Division in the NAC sections 477.280 through 477.283.
17. The Agency is authorized to charge permit applicants such fees as the Agency may adopt for plan reviews and field inspections performed in accordance with this Agreement. The Agency will not charge the State or the Division fees nor will it bill the State or the Division for any of its costs for the services provided under this Agreement.
18. The Agency is prohibited from granting waivers, variances, or approvals of alternate methods, or materials differing from the regulations or adopted codes and standards of the Division for any project/property of which is the responsibility of the Division under NRS 477.030. All requests for variances must be reviewed and approved by the Division through the use of the State Fire Marshal's Variance Request procedure in accordance with NAC 477.287. Variances shall be approved only if the Division concurs that the request provides an acceptable alternate means to achieve a comparable level of safety. The Division may, within its discretion, seek input from the Agency in the review of a variance requests related, but not limited to, fire apparatus access and water supply. However, the final decision to approve, approve with conditions or reject the variance request remains solely with the Division for those projects/property of which is the responsibility of the Division under NRS 477.030. The Division may impose additional fees upon the applicant for its review of a variance request.
19. The Division may develop formats for reporting forms and training guidelines for use by the Agency as they become necessary.
20. The Agency shall submit to the Division an annual report of building plans reviewed, fire protection plans reviewed, and fire inspections conducted each calendar year under this agreement no later than February 1<sup>st</sup> of each succeeding year. The report forms are attached and are labeled "Attachment BB, Building Plans Review", "Fire Protection Plans Review", and "Fire Inspections".
21. Pursuant to NRS 477.030(7) and NAC 477.905, the Agency will report to the National Fire Incident Reporting System (NFIRS) via website that it is in full compliance with NFIRS.
22. The Agency is hereby responsible to contact the Division to investigate all fires within its jurisdictional boundaries and shall promptly contact the Division to investigate any fire from which an injury and/or death results or is of a highly suspicious nature. Neither the Agency nor the Division will bill for services provided under a request for cause and origin investigation.

23. State Fire Marshal Division Training Bureau will meet with the Agency to ensure the requirements for certification testing are being followed to maintain national accreditation within the state. The Agency shall ensure that Agency personnel who administer certification tests maintain a current State of Nevada certification as a written test proctor, or assistant evaluator, or lead evaluator, dependent on the test to be administered and at the level in which these individuals are operating. The Agency shall ensure that all certification proctors and evaluators used by the Agency follow the procedures as outlined in the Division's Guidebook for Certification Proctors, Lead and Skills Evaluators.

ADOPTED this

VOTE:

Ayes \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Nays \_\_\_\_\_

\_\_\_\_\_

Absent \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Jacques Etchegoyhen, President

Board of Directors

East Fork Fire Protection District

Attest:

\_\_\_\_\_

Holly Megee, Board Clerk

## East Fork Fire Protection District

### AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve the Fiscal Year Audit ending June 30, 2023, as prepared by the accounting firm of Sciarani and Company. (Tod F. Carlini, District Fire Chief & Kathy Lewis, CPA, CFO/Director of Finance) 30 minutes.
  
2. **Recommended Motion:** To approve the Fiscal Year Audit ending June 30, 2023, as prepared by the professional accounting firm of Sciarani and Company.
  
3. **Funds Available:** NA                                       **Amount:** NA  
  
**Fund Name:** NA   **Account Number:** NA
  
4. **Prepared by:** Kathy Lewis, CPA, CFO/Director of Finance
  
5. **Meeting Date:** November 21, 2023               **Time Required:** 30 minutes
  
6. **Agenda:** Administrative Agenda
  
7. **Background Information:** Under Nevada Revised Statute 354.624 each local government shall provide for an annual audit of all its financial statements. A local government may provide for more frequent audits as it deems necessary. Each annual audit must be concluded, and the report of the audit submitted to the governing body no later than 5 months after the close of the fiscal year for which the audit is conducted. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to Chapter 628 of NRS. This will be the fifth totally independent audit for the District as a stand-alone agency. The District engaged the services of Sciarani and Company to conduct the twelve-month audit period. The Board is required to approve the audit and address any findings and potential audit violations. Mr. Jim Sciarani, CPA, will present the audit to the Board of Directors.
  
6. **Reviewed by:**  
\_\_\_\_\_ District Chief                                       \_\_\_\_\_ Board President  
\_\_\_\_\_ Legal Counsel                                       \_\_\_\_\_ Other
  
6. **Board Action:**  
\_\_\_\_\_ Approved                                       \_\_\_\_\_ Approved with Modifications  
\_\_\_\_\_ Denied   \_\_\_\_\_ Deferred  
\_\_\_\_\_ Other

**EAST FORK FIRE**  
**PROTECTION DISTRICT, NEVADA**  
FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2023

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**FINANCIAL REPORT  
EAST FORK FIRE PROTECTION DISTRICT, NEVADA  
FOR THE YEAR ENDED JUNE 30, 2023**

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**FINANCIAL REPORT  
EAST FORK FIRE PROTECTION DISTRICT, NEVADA  
FOR THE SIX MONTHS ENDED JUNE 30, 2023**

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# **EAST FORK FIRE PROTECTION DISTRICT, NEVADA**

## **BOARD MEMBERS**

John Bellona – District 1 (Secretary)

Barbara Griffin – District 2

Bernard Curtis– District 3

Jacques Etchegoyhen – District 4 (President)

Mike Sommers– District 5

## **MANAGEMENT**

Tod Carlini – District Fire Chief

Larry Goss – Deputy Chief - Training

Amy Ray – Deputy Chief – Fire Marshal

Scott Gorgon - Deputy Chief – Operations

Kathy Lewis – Director of Finance

Lisa Owen – Director of Administrative Services





*A Professional Corporation*

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
East Fork Fire Protection District, Nevada

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, and each major fund of the East Fork Fire Protection District, Nevada, as of and for the year ending June 30, 2023, and the related notes to the financial statements, which collectively comprise the East Fork Fire Protection District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund and the aggregate remaining fund information of the East Fork Fire Protection District, Nevada, as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibility for the Audit of Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-14, and the Statements and Schedules listed as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Prior-Year Comparative Information***

We have previously audited the East Fork Fire Protection District, Nevada's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, and each major fund in our report dated November 1, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived, restated for the changes in accounting principles described above.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Fork Fire Protection District, Nevada's basic financial statements. The budgetary basis financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The budgetary basis financial schedules 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 budgetary basis financial schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2023, on our consideration of the East Fork Fire Protection District, Nevada'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 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 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 East Fork Fire Protection District, Nevada's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Sciarani & Co.".

Yerington, Nevada  
November 3, 2023

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR FISCAL YEAR ENDED JUNE 30, 2023**

Nevada Revised Statutes (NRS) 354.624 requires the East Fork Fire Protection District (District) to submit a “complete set” of financial statements presented in accordance with accounting principles generally accepted in the United States and audited by a firm of independent certified public accountants in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

As financial management of the East Fork Fire Protection District (the “District”), we offer the readers of these financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ending June 30, 2023. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues, provide an overview of the District’s financial activities, identify any significant changes in financial position, and to identify individual issues and concerns. We encourage readers to consider the information presented herein in conjunction with the financial statements and notes to gain a more complete picture of the information presented.

**District Profile**

The East Fork Fire Protection District was established on April 16, 1981 by the Douglas County Board of Commissioners under NRS 474.460. The Douglas County Board of Commissioners served as the *ex officio* Board of Fire Commissioners from inception through December 31, 2016 and therefore, the District’s financial position and results of operations were included within the County’s financial statements. On July 6, 2016, the Douglas County Board of Commissioners approved a resolution authoring the District’s administration to commence with a reorganization process in response to a desire to have a governing board focused on the District’s needs. Consequently, effective January 1, 2017, the Douglas County Board of Commissioners reorganized the East Fork Fire Protection District as a district created by election to operate in accordance with NRS 474.010 to 474.450. The East Fork Fire Protection District is now governed by a five-member board of directors, initially appointed by the Douglas County Board of Commissioners, thus creating a separate reporting entity.

The East Fork Fire Protection District provides all hazard services to approximately 96% of Douglas County. The balance of Douglas County, 4% or 17.7 square miles, is served by the Tahoe Douglas Fire Protection District. The East Fork Fire Protection District, covering 695.4 square miles, also includes areas inside the Lake Tahoe Basin, and is one of the region’s largest fire protection agencies. A resident population of 47,000 people is served by 14 fire stations, 5 of which are staffed with career personnel 365 days of the year, 1 station is staffed 10 hours ad with the Districts Fuels and Fire Crew and respond only to wildland fires. The remaining stations are reserve stations or active stations staffed by a limited number of volunteer personnel. During both the winter and summer months, tourism and special events in the areas can see the population increase to over 65,000 people on some days. In years past the district was served by an almost all

volunteer program which over time has been transitioned to one where primary services are provided by career employees with volunteer staff specializing in task specific functions namely water supply, logistics, and wildland fire response. The District currently enjoys and maintains an ISO Grading of 3-10 which has a very positive impact on the costs of fire insurance within the area. Over 85% of the District falls into the protection class 3 category. Other areas are classified as a Protection Class 8 or in some cases a 10.

Services are provided by a career staff of up to 79 personnel, 64 volunteer personnel, and 80 pieces of apparatus. The district maintains 8 positions in clerical support, medical billing, human resources, finance, fire prevention, maintenance, and other administrative functions. The district's administration is divided into six divisions, each administered by the District Fire Chief, a Deputy District Fire Chief, Director of Finance Director of Administration and Program Manager. Single point authority has been promoted to allow each division head, to manage his or her division as necessary, with ultimate accountability falling upward to the District Fire Chief. The six divisions include:

- ✓ Administration/Budget
- ✓ Operations /Training and Safety
- ✓ Fire Prevention and Support Services
- ✓ Finance
- ✓ Administration
- ✓ Support Services and Fuels Management

Services provided by these divisions include responding to and managing requests for emergency services, fire investigations, building inspection, plan reviews, code enforcement, training, safety, public education, budget and finance, medical billing, contract negotiation, resource management, grant administration, vehicle maintenance, communications, volunteer recruitment and retention, support services, general administration, and internal and external customer services.

The district receives funding from several different sources, with property tax assessments being the largest contributor. The basic direction from the District Board is to work towards a balanced budget with no impacts on existing services and to do so using existing tax rates and user fees, where applicable.

Eligible employees are represented by the East Fork Professional Firefighters Association, (IAFF Local 3726). Personnel up to the rank of Battalion Chief are covered by Collective Bargaining Agreements (CBA) as are some support level positions with safety sensitive support roles.

The district continues to be challenged geographically and demographically by the populations that it services. From the geographical standpoint, the district has developed a unique deployment model which is supported by an aggressive "*Standard of Cover.*" Many of our responses, in particular our medical responses, can and do extend patient transport times to appropriate medical facilities. Additionally, inter-facility transports of patients can at times tax resource availability and staffing. East Fork has attempted to address this cause and effect with the introduction of paramedic engine companies, where by each of four staffed fire engines also are staffed with a Firefighter Paramedic and the

necessary equipment. Over the years, East Fork's call volume has increased from less than 1000 calls per year since its creation in 1981 to 7,500 calls today annually. The ten-year average annual increase is 3.75 percent.

### **Factors Affecting Financial Condition**

With its proximity to the State of California, and its favorable tax laws, the District experienced significant growth in residential housing and commercial development prior to the economic downturn, which stagnated in the years after the Great Recession. Current data from the County Assessor's offices indicates that residential property sales and prices have stabilized and are continuing to trend upward. Residential building permits have also been trending higher over the last few years. The County's unemployment rate, which increased from 4.1% in September 2004 to 14.0% by September 2010 during the economic downturn, has dropped to around 4.8%. With the full implementation of the Affordable Health Care Act in 2014, the District did see some significant reductions in revenue associated with its provision of Emergency Medical Services.

Major industries in the County include tourism, research and manufacturing, government and services. The District offers the facilities and amenities of a metropolitan area, yet remains pleasantly rural with easy access to services, and has one of the best school districts in the State with scores well above the national standard. Major County employers include leaders in the fields of technology, manufacturing and research. Several dozen technology entrepreneurs and advanced manufacturers are located within the District. This sector includes Bentley Nevada, a world leader in its field, and a product line of General Electric. Other major employers include a Starbucks Roasting Facility, North Sails (maker of America's Cup sails), Douglas County School District, Walmart, the Carson Valley Medical Center and the Carson Valley Inn. The Bentley Family Heritage Distillery Project and the Starbuck' Expansion Project are two most recent examples of commercial and industrial growth within the District.

### **Financial Highlights**

- Net position decreased by \$1,346,971 to a deficit position of (\$4,541,799) compared to (\$3,194,828) in year 2022. The District's investment in capital assets exceeds related debt by \$9,083,996.
- The District's primary revenue source is ad valorem taxes of \$10,946,556 and charges for services of \$7,314,348 which comprise of 80.1% of all revenues.
- The District received operating grants, contracts and contributions of \$1,741,171 during the year.
- The District's total expenses were \$24,152,983 in year 2023 compared to \$20,216,180 in year 2022 and increase of \$3,936,803.
- The District received \$988,404 in Ground Emergency Medical Transport revenue compared to \$1,055,478 in year 2022.

## **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's financial statements, which are comprised of the basic financial statements and the notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

## **Government-wide Financial Statements**

Government-wide financial statements are designed to provide an overview of the District's financial position by governmental activities, as well as the government as a whole. The Statement of Net Position combines and consolidates all of the District's current financial resources with capital assets and long term obligations, distinguishing between governmental and business-type activities. The end result is net position which is segregated into three components: net investment in capital assets, net of related debt; restricted and unrestricted position.

The Statement of Activities is focused on both the gross and net cost of governmental and business-type activities. Program revenue which directly offset costs of specific functions is allocated to those functions, resulting in net expenses for governmental activities. The District's general revenues offset remaining costs resulting in the annual increase or decrease in net position. This statement is intended to summarize the user's analysis of the net cost of various governmental services that is supported by general revenues.

Governmental activities reflect the District's basic services on a functional basis. Ad valorem taxes support the majority of these services.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds. Fund financial statements provide detailed information about the District's major funds. Based on restrictions placed on the use of monies, the District has established two funds that account for the services provided to our residents. The District's major governmental funds are the General Fund and Debt Service Fund.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. All of the District's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's general



government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains two individual major governmental funds as prescribe by NRS 474 Information for each is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balance.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding as of the date provided on the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this financial report also presents combining and individual fund statements and schedules.

The District adopts an annual budget for all of its funds. Budgetary comparison schedules have been provided for all funds to demonstrate compliance with the budget and are presented as required supplementary information.

### **Financial Analysis of the District**

One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the District's activities in a way that will help answer this question. These two statements report the net position of the District and the changes in them. One can think of the District's net position – the difference between assets and liabilities – as one way to measure financial health or financial position. Over time, increases and decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

## Net Position

To begin our analysis, a summary of the District's Statement of Net Position is presented in Table 1.

Table 1  
Condensed Statements of Net Position

	FY 2023	FY 2022	Dollar Change	Total Percent Change
Current assets	\$ 6,544,093	\$ 6,815,786	\$ (271,693)	-4.0%
Capital assets	9,952,996	10,038,847	(85,851)	-0.9%
<b>Total Assets</b>	<b>16,497,089</b>	<b>16,854,633</b>	<b>(357,544)</b>	<b>-2.1%</b>
Deferred Outflows	12,605,922	9,719,070	2,886,852	29.7%
Current Liabilities	1,591,214	2,082,504	(491,290)	-23.6%
Long-term Liabilities	31,849,402	17,236,241	14,613,161	84.8%
<b>Total Liabilities</b>	<b>33,440,616</b>	<b>19,318,745</b>	<b>14,121,871</b>	<b>73.1%</b>
Deferred inflows	204,194	10,449,786	(10,245,592)	-98.0%
Invested in Capital Assets	9,083,996	8,892,847	191,149	2.1%
Restricted Net Position	335,474	301,431	34,043	11.3%
Unrestricted Net Position	(13,961,269)	(12,389,106)	(1,572,163)	12.7%
<b>Total Net Position</b>	<b>\$ (4,541,799)</b>	<b>\$ (3,194,828)</b>	<b>\$ (1,346,971)</b>	<b>42.2%</b>

Net position decreased by \$1,346,971 to (\$4,541,799) in 2023 from (\$3,194,828) in 2022.

A significant portion in the decrease in net position was related to net of deferred outflows, long-term liabilities, and deferred inflows decreasing by \$1,480,717 from the net pension liability and other post-employment benefit liabilities.

The following Table 2 reflects fiscal year 2023 operations detailing the financial activity of the District.

Table 2  
Condensed Statements of Activities

	<u>FY 2023</u>	<u>FY 2022</u>	<u>Dollar Change</u>	<u>Total Percent Change</u>
<b>Program Revenues:</b>				
Charges for services	\$ 7,314,348	\$ 7,451,598	\$ (137,250)	-1.8%
Operating grants	1,741,171	1,865,458	(124,287)	-6.7%
Capital grants	-	-	-	0.0%
<b>General revenues:</b>				
Property taxes	10,946,556	9,996,352	950,204	9.5%
Consolidated tax distribution	2,293,819	2,132,631	161,188	7.6%
Investment earnings	131,324	22,007	109,317	496.7%
Donations	23,450	38,891	(15,441)	
Miscellaneous income	25,531	19,391	6,140	31.7%
Gain (loss) sale of assets	20,669	30,865	(10,196)	-33.0%
Insurance proceeds	309,144	30,685	278,459	907.5%
<b>Total Revenues</b>	<u>22,806,012</u>	<u>21,587,878</u>	<u>1,218,134</u>	5.6%
<b>Expenses</b>				
Public safety expenses	24,152,983	20,216,180	3,936,803	19.5%
<b>Total Expenses</b>	<u>24,152,983</u>	<u>20,216,180</u>	<u>3,936,803</u>	19.5%
<b>Change in Net Position</b>	(1,346,971)	1,371,698	(2,718,669)	-198.2%
<b>Net Position, beginning</b>	<u>(3,194,828)</u>	<u>(4,535,661)</u>	<u>1,340,833</u>	-29.6%
<b>Net Position, ending</b>	<u>\$ (4,541,799)</u>	<u>\$ (3,194,828)</u>	<u>\$ (1,346,971)</u>	42.2%

While the Statement of Net Position shows both the composition of and change in net position, the Statement of Activities provides answers as to the nature and scope of these changes. As can be seen in Table 2 above, the net position reflected an decrease of \$1,346,971 from (\$3,194.828) in 2022 to (\$4,541,799) in year 2023.

- Property tax revenue was \$10,946,556 and consolidated tax revenue was \$2,293,819 an increase of \$1,111,392 over the prior year.
- Charges of services revenue was \$7,314,348 compared to \$7,451,598 in year 2022 which is an decrease of \$137,250.

- Total expenses for the year were \$24,152,983 compared to \$20,216,180 in year 2022 an increase of \$3,936,803.

### **Financial Analysis of the District's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds:** The focus of the District's governmental funds is to provide information on the near-term inflow, outflow, and balances of spendable resources. Such information is useful in assessing the District's financial requirements. In particular, unreserved fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$4,794,590 compared to \$4,785,144 in 2022. This resulted in an increase of \$9,446 in ending fund balance.

The General Fund is the operating fund of the District. At the end of the current fiscal year, the fund balance of the General Fund was \$4,459,116. The key factors for the fund balance increase are as follows:

- The District's General Fund's ending fund balance is \$4,459,116 compared to a beginning fund balance of \$4,483,713 which represents a decrease of \$24,597.
- The District's General Fund details actual revenues of \$22,283,671 compared to total expenditures of \$22,580,703.
- The District ad valorem tax increased by \$928,607 to \$10,922,346 compared to \$9,993,739 in year 2022 an increase of 9.3% over the prior year.
- The District applied for G.E.M.T. reimbursement program revenues through the State of Nevada Division of Health Care Financing and Policy and received \$988,404 in revenues for medical services provided to Medicaid recipients compared to \$1,005,478 in year 2022.
- The District outside mutual aid decreased from \$1,866,216 in year 2022 to \$888,136 in year 2023. The District executed a fuels management program agreement with Nevada Energy beginning in year 2021 which generated \$1,838,610 in revenues compared to \$1,480,182 in year 2022.
- The District total expenses of \$22,580,703 increased 5.3% or by \$1,137,385 compared to total expenses of \$21,443,318 in year 2022.

- The District salaries of \$11,382,500 increased 3.3% or by \$360,293 compared to salaries of \$11,022,207 in year 2022. Employee benefits of \$7,228,706 increased by 7.9% or by \$469,631 compared to \$6,759,074 in year 2022.

### **General Fund Budgetary Highlights**

The District's General Fund budget is prepared according to Nevada law and is based on generally accepted accounting principles. The District adopts an annual budget following budget workshops and a public hearing. The budget provides proposed expenditures and the means of financing them. The most significant budgeted fund is the General Fund. There were two budget augmentations during the year which increased total budgeted resources by \$1,705,904. To provide meaningful comparisons, the following financial highlights are presented.

- The District's General Fund details actual revenues of \$22,251,293 for the year which was \$3,425 over budgeted resources of \$22,247,868.
- The District's General Fund details \$23,397,757 of budgeted appropriations compared to actual expenditures of \$22,580,703 which resulted in expenditures being under budget by \$817,054.
- The budget was augmented once which increased budgeted appropriations over the original adopted budget. The main budget revisions include additional resources from intergovernmental revenues and charges of services which reflected budget increases of \$1,705,904. Budgeted appropriations reflected an increase of \$1,705,904 to various budget categories.

### **Capital Assets**

Capital Assets: The District's net investment in capital assets for its governmental activities as of June 30, 2023 is \$9,083,996 (net of accumulated depreciation and related debt). This investment in capital assets includes leasehold improvements, equipment and vehicles. In the notes to the financial statements, Note 4 (Capital Assets) provides capital asset activity during 2023. The net capital asset additions for the period totaled \$816,239 including the release of \$214,403 in construction-in-progress. Year-end construction in progress was \$359,666 while asset deletions for the year totaled \$263,066. Depreciation expense for the year was \$902,090.

### **Debt Administration**

Long-Term Debt: The District has one long-term debt obligations totaling \$869,000 at June 30, 2023, consisting solely of Series 2019 – General Obligation Bonds issued on November 5, 2019 used to refinance the Series Bonds 2018. Scheduled principal payments totaling \$277,000 and interest of \$20,032 were made during the year. The District accrued compensated absences representing accrued vacation, accrued sick leave and compensatory time was \$1,547,571 at June 30, 2023. The notes to the financial statements, Note 5 (Long-Term Debt Obligations) provides a detail listing of debt activity during the period.

## **Economic Factors and Next Year's Budget**

The Board of Directors and management of the District considered many factors when setting the fiscal year 2024 budget, tax rates and other charges. Some of those factors are the local economy and the impact that taxes, charges and rates have on the customers.

All of these factors were considered in the preparation of the District's 2024 budget. The District has maintained a standard of limiting appropriations to those anticipated revenues for the period. This approach has allowed the District to maintain an unreserved fund balance carrying sufficient resources deemed necessary to provide services and programs with the goal of minimizing additional burdens to its citizens.

## **Requests for Information**

This financial report is designed to provide our customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or request for additional financial information should be directed to District Chief Tod Carlini at the East Fork Fire Protection District, 1694 County Road, Minden, Nevada, 89423.

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA****STATEMENT OF NET POSITION****JUNE 30, 2023***(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Current Assets:		
Cash and investments - Note 3	\$ 4,061,369	\$ 3,865,459
Accounts receivable, net of allowance	624,282	701,259
Due from other governments	1,585,006	2,093,509
Taxes receivable, secured roll	152,158	131,978
Prepaid items	<u>121,278</u>	<u>23,581</u>
<i>Total Current Assets</i>	<u>6,544,093</u>	<u>6,815,786</u>
Noncurrent Assets:		
Capital Assets - Note 4		
Land	1,001,866	851,621
Equipment	26,007,737	25,604,810
Less: Accumulated depreciation	<u>(17,056,607)</u>	<u>(16,417,584)</u>
<i>Total Noncurrent Assets</i>	<u>9,952,996</u>	<u>10,038,847</u>
<b>Total Assets</b>	<u>16,497,089</u>	<u>16,854,633</u>
<b>Deferred Outflows of Resources</b>		
Deferred pension outflows - Note 7	10,294,444	7,572,300
Post measurement date		
pension contributions - Note 7	1,848,049	1,631,355
Deferred OPEB outflows - Note 8	<u>463,429</u>	<u>515,415</u>
<b>Total Deferred Outflows</b>		
<b>of Resources</b>	<u>12,605,922</u>	<u>9,719,070</u>



	<u>2023</u>	<u>2022</u>
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	\$ 226,933	\$ 326,430
Accrued salaries and wages	1,074,942	1,472,447
Accrued interest	5,339	6,627
Current portion of long-term debt - Note 5	<u>284,000</u>	<u>277,000</u>
<i>Total Current Liabilities</i>	<u>1,591,214</u>	<u>2,082,504</u>
Long-term Liabilities:		
Fire equipment bonds - Series 2019 - Note 5	869,000	1,146,000
Accrued compensated absences - Note 5	1,547,534	1,388,002
Net pension liability - Note 7	26,776,572	12,223,078
OPEB liabilities payable - Note 8	2,940,296	2,756,161
Less: current portion long-term debt	<u>(284,000)</u>	<u>(277,000)</u>
<i>Total Long-term Liabilities</i>	<u>31,849,402</u>	<u>17,236,241</u>
<b>Total Liabilities</b>	<u>33,440,616</u>	<u>19,318,745</u>
<b>Deferred Inflow of Resources</b>		
Deferred pension inflows - Note 7	58,833	10,295,684
Deferred OPEB inflows - Note 8	<u>145,361</u>	<u>154,102</u>
<b>Total Deferred Inflow of Resources</b>	<u>204,194</u>	<u>10,449,786</u>
<b>Net Position</b>		
Investment in capital assets, net of related debt	9,083,996	8,892,847
Restricted - Note 11	335,474	301,431
Unrestricted	<u>(13,961,269)</u>	<u>(12,389,106)</u>
<b>Total Net Position</b>	<u>\$ (4,541,799)</u>	<u>\$ (3,194,828)</u>

The accompanying notes are an integral part of these financial statements.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

	PROGRAM REVENUE				NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION	
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTALS	
					2023	2022
					2023	2022
<b>Governmental Activities:</b>						
Public safety	<u>\$ 24,152,983</u>	<u>\$ 7,314,348</u>	<u>\$ 1,741,171</u>	<u>\$ -</u>	<u>\$ (15,097,464)</u>	<u>\$ (10,899,124)</u>
General Revenues:						
				10,946,556	9,996,352	
				2,293,819	2,132,631	
				131,324	22,007	
				23,450	38,891	
				25,531	19,391	
				20,669	30,685	
				<u>309,144</u>	<u>-</u>	
				<u>13,750,493</u>	<u>12,239,957</u>	
				(1,346,971)	1,340,833	
				<u>(3,194,828)</u>	<u>(4,535,661)</u>	
				<u>\$ (4,541,799)</u>	<u>\$ (3,194,828)</u>	

The accompanying notes are an integral part of these financial statements.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	2023	2022
<b>Assets</b>		
Cash - Note 3	\$ 4,061,369	\$ 3,865,459
Accounts receivable	624,282	701,259
Due from other governments	1,585,006	2,093,509
Taxes receivable, secured roll	152,158	131,978
Prepaid items	121,278	23,581
<i>Total Assets</i>	\$ 6,544,093	\$ 6,815,786
<b>Liabilities</b>		
Accounts payable	\$ 226,933	\$ 326,430
Accrued wages and benefits	1,074,942	1,472,447
<i>Total Liabilities</i>	1,301,875	1,798,877
<b>Deferred Inflow of Resources</b>		
Unavailable property tax revenue	141,080	116,870
Unavailable ambulance fee revenue	306,548	114,895
<i>Total Deferred Inflow of Resources</i>	447,628	231,765
<b>Fund Balance - Note 11</b>		
Nonspendable	121,278	23,581
Restricted	335,474	301,431
Assigned	1,240,399	1,342,378
Unassigned	3,097,439	3,117,754
<i>Total Fund Balance</i>	4,794,590	4,785,144
<i>Total Liabilities, Deferred Inflow of Resources and Fund Balance</i>	\$ 6,544,093	\$ 6,815,786

The accompanying notes are an integral part of these financial statements.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**

**JUNE 30, 2023**

*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	2023	2022
<b>Total Fund Balance - Governmental Funds</b>	<b>\$ 4,794,590</b>	<b>\$ 4,785,144</b>
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental funds are not current financial resources and therefore not reported in the governmental fund financial statements.	27,009,603	26,456,431
Accumulated depreciation has not been included in the governmental fund financial statements.	(17,056,607)	(16,417,584)
That portion of taxes and other receivables, not current financial resources, are reported as a deferred inflows of resources in the governmental fund financial statements.	447,628	231,765
The liability for compensated absences is not reflected in the governmental fund financial statements since not payable from current resources.	(1,547,534)	(1,388,002)
Long-term debt obligations are not included in the governmental fund financial statements.	(869,000)	(1,146,000)
The post-employment health insurance liability is not due and payable in the current period and therefore is not reported in the governmental fund.	(2,940,296)	(2,756,161)
Deferred inflows of resources for other post-employment benefits does not effect current financial resources and is therefore not reported in the governmental funds.	463,429	515,415
The net pension liability is not due and payable in the current period and therefore is not reported in the governmental fund.	(26,776,572)	(12,223,078)
Deferred pension inflows and outflows of resources represent changes in the net pension liability that are to be amortized over future periods. They will not require current financial resources and are therefore not reported in the governmental funds.	11,938,299	(1,246,131)
Interest is accrued on outstanding debt in the statement of net position, whereas in the governmental fund financial statements an interest expenditure is reported when due.	(5,339)	(6,627)
<b>Net Position of Governmental Activities</b>	<b>\$ (4,541,799)</b>	<b>\$ (3,194,828)</b>

The accompanying notes are an integral part of these financial statements.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**GOVERNMENTAL FUNDS - BUDGET BASIS**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	BUDGETED AMOUNTS		ACTUAL	VARIANCE	2022
	ORIGINAL	FINAL			
<b>Revenues</b>					
Taxes	\$ 10,937,438	\$ 10,937,438	\$ 10,922,346	\$ (15,092)	\$ 9,993,739
Intergovernmental revenues	4,251,660	4,584,266	4,034,990	(549,276)	3,998,089
Charges for services	5,914,908	6,699,797	7,122,695	422,898	7,502,005
Other revenues	26,367	26,367	180,305	153,938	80,289
<i>Total Revenues</i>	<u>21,130,373</u>	<u>22,247,868</u>	<u>22,260,336</u>	<u>12,468</u>	<u>21,574,122</u>
<b>Expenditure</b>					
Public Safety, Fire					
Salaries and wages	10,176,048	11,338,618	11,382,500	(43,882)	11,022,207
Employee benefits	6,566,501	7,194,001	7,228,706	(34,705)	6,759,075
Services and supplies	2,732,652	3,148,624	2,864,516	284,108	2,616,065
Capital outlay	1,141,750	1,593,709	807,949	785,760	519,428
Debt Service					
Principal	277,000	277,000	277,000	-	498,000
Interest	24,236	20,032	20,032	-	28,543
<i>Total Expenditures</i>	<u>20,918,187</u>	<u>23,571,984</u>	<u>22,580,703</u>	<u>991,281</u>	<u>21,443,318</u>
Excess (Deficiency) of					
Revenues over Expenditures	<u>212,186</u>	<u>(1,324,116)</u>	<u>(320,367)</u>	<u>1,003,749</u>	<u>130,804</u>
<b>Other Financing Sources (Uses)</b>					
Contingency	(306,351)	(425,898)	-	425,898	-
Sale of capital assets	20,000	20,000	20,669	669	30,685
Insurance proceeds	-	-	309,144	309,144	-
<i>Total Other Financing (Uses)</i>	<u>(286,351)</u>	<u>(405,898)</u>	<u>329,813</u>	<u>735,711</u>	<u>30,685</u>
Excess (Deficiency) of Revenues					
and Other Sources over					
Expenditures and Other Uses	(74,165)	(1,730,014)	9,446	1,739,460	161,489
Fund Balance, July 1	<u>4,196,147</u>	<u>4,785,144</u>	<u>4,785,144</u>	<u>-</u>	<u>4,623,655</u>
<b>Fund Balance, June 30</b>	<u>\$ 4,121,982</u>	<u>\$ 3,055,130</u>	<u>\$ 4,794,590</u>	<u>\$ 1,739,460</u>	<u>\$ 4,785,144</u>

The accompanying notes are an integral part of these financial statements

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	2023	2022
<b>Change in Fund balances - Total Governmental Funds</b>	<b>\$ 9,446</b>	<b>\$ 161,489</b>
Amounts reported for governmental activities in the statement of activities are different because:		
Current period capital outlays are expenditures in the governmental fund financial statements, but increase capital assets in the government-wide financial statements.	816,238	343,967
Depreciation is not recognized as an expense in governmental funds, since it does not require the use of current financial resources. The effect on the current year's depreciation is to decrease net assets.	(902,089)	(838,678)
Capital assets sales and retirements are reported as expenses in the statement of activities but do not require the use of current financial resources and therefore not reported as expenditures in the governmental funds.	-	-
Property taxes and other revenues not received within sixty days of year end are not recognized in the fund financial statements as not available to finance current expenditures but are recognized when assessed or due in the government-wide financial statements.	215,863	(47,794)
Compensated absences are not due and payable in the current period and therefore are not reported in the governmental fund financial statements.	(159,532)	(164,352)
Future health insurance post-employment benefits are reported in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(227,380)	(167,202)
Current year long-term debt principal payments are reported as expenditures in the governmental fund financial statements, but are shown as a reduction in long-term debt in the government-wide financial statements.	277,000	498,000
Changes in net pension liability resulting from differences in actual and projected earnings, experience and changes in proportionate share do not affect current financial resources and not reported in governmental funds.	(1,377,805)	1,554,385
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements an interest expenditure is reported when due.	1,288	1,018
<b>Change in Net Position of Governmental Activities</b>	<b>\$(1,346,971)</b>	<b>\$ 1,340,833</b>

The accompanying notes are an integral part of these financial statements.

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**Note 1 - Summary of Significant Account Policies:**

The East Fork Fire Protection District (the “District”) is a public fire protection district operated under the applicable laws and regulations of the State of Nevada. It is governed by a five-member Board of Directors. The financial statements of the East Fork Fire Protection District have been prepared in accordance with generally accepted accounting principles in the United States of America (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units in addition to other authoritative sources issued by the American Institute of Certified Public Accountants.

GASB Statement No. 34 established a new financial reporting model for state and local governments that includes in addition to management’s discussion and analysis, government-wide financial statements, required supplementary information and the elimination of the effects of internal service activities and the use of account groups to the already required fund financial statements and notes.

The GASB determined that fund accounting has been and will continue to be essential in helping governments achieve fiscal accountability and should, therefore, be retained. The GASB also determined that government-wide financial statements are needed to allow the users of the financial reports to assess a government’s operational accountability. The new GASB model integrates fund-based financial reporting and government-wide financial reporting as complementary components of a single comprehensive financial reporting model.

Reporting Entity

The East Fork Fire Protection District, Nevada, for financial purposes, includes all of the funds relevant to the operations of the District. The District was formed to provide fire protection and ambulance services for the citizens of Douglas County excluding the Lake Tahoe area. The financial statements of the East Fork Fire Protection District, Nevada include those organizations that are controlled by or dependent on the District and fall under the direct jurisdiction of the Board of Directors. Control or dependency is determined on the basis of budget adoption, taxing authority, funding and appointment of respective governing boards. The East Fork Fire Protection District was established on April 16, 1981 by the Douglas County Board of Commissioners who served as the *ex officio* Board of Fire Commissioners until January 1, 2017, when governance was transferred to an appointed five member board of directors.

Basic Financial Statements – GASB Statement No. 34:

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. While the previous model emphasized fund types (the total of all funds of a particular type), the GASB 34 model focuses on either the District as a whole or major individual funds (within the fund financial statements). Both the government-

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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wide and fund financial statements categorize activities as either governmental activities or business-type activities. In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include revenues largely from charges for services. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs by function are normally covered by general revenue (property, sales or gas taxes, intergovernmental revenues, interest income, etc.). Historically, the previous model did not summarize or present net cost by function or activity.

This government-wide focus is more on the substantiality of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. For the most part, the effect of interfund activity has been removed from the government-wide statements. Interfund activities relating to services provided and used between functions are not eliminated.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. The report emphasis is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund types are summarized into a single column.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the District's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements as shown in the governmental column, a reconciliation is presented on the page following each statement which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.



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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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Basis of Presentation:

The accounts of East Fork Fire District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net assets, revenues and expenditures (or expenses, as appropriate). Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

The model as defined in Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Management may also elect to designate a fund, which does not meet the criteria, as a major fund. The nonmajor funds are combined in a single column in the fund financial statements (when applicable). The District considers the following funds as major funds.

Major Funds:

*Governmental Major Funds*

- (1) The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Basis of Accounting:

Governmental Fund Types:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The East Fork Fire Protection District maintains its accounting records for governmental funds on the modified accrual method of accounting. This method provides for recognizing expenditures, other than accrued interest on general long-term obligations at the time liabilities are incurred, while revenues are recorded when measurable and available to finance expenditures of the fiscal period. Available is defined as being due and collected within the current period or 60 days after year-end. When revenues are due but will not be collected within 60 days, a receivable is recorded, and an offsetting deferred revenue account is established. Most major sources of revenue reported in governmental funds are susceptible to accrual under the modified accrual basis of accounting.

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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Budgets and Budgetary Accounting:

Budget Policies:

The East Fork Fire Protection District adheres to the Local Government Budget Act, incorporated within state statutes, which includes the following major procedures to establish the budgetary data, which is reflected in these financial statements.

1. On or before April 15 of each year, the budget officer shall prepare, or the governing body shall cause to be prepared, on appropriate forms prescribed by the Department of Taxation for the use of local governments, a tentative budget for the ensuing fiscal year. The tentative budget must be filed for public record and inspection.
2. Public hearings on the tentative budget are held not sooner than the third Monday in May and not later than the last day in May.
3. Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the Board Directors. The final budget must then be forwarded to the Nevada Tax Commission to approve the requested ad valorem tax rate.
4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.
5. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The District does not use the encumbrance method of accounting. Appropriations lapse at year-end.
6. Budget amounts within funds, and between funds, may be transferred if amounts do not exceed the original budget. Such transfers are to be approved by the budget officer and/or the District, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board, following a scheduled and noticed public hearing. The General Fund's original budget was amended three times by board action.
7. The above dates may be modified as necessary during years when the Nevada Legislature is in session.

For budgetary purposes, the District established the Emergency Reserve Fund. This fund is reported within the District's General Fund in accordance with GASB 54 requirements.

In accordance with state statutes, actual expenditures may not exceed budget appropriations of the various governmental functions of the General Fund, or total appropriations of the individual Emergency Reserve Fund.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Taxes Receivable, delinquent

Secured roll property taxes receivable reflect only those taxes receivable from the delinquent roll years. No provision for uncollectible accounts has been established since management does not anticipate any material collection loss in respect to the remaining balances. Amounts not collected within 60 days after year-end has been recorded as deferred revenue in the governmental funds.

Inventory of Consumable Supplies

All funds account for materials and supplies inventories as expenditures using the “purchase method”, whereby inventories are recorded as expenditures when they are purchased.

Capital Assets

Governmental Activities:

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost varying by classification and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life are not capitalized.

Depreciation is provided in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service lives on the straight-line basis. The service lives and capitalization threshold by type of asset are as follows:

	Service Life	Capitalization Threshold
Land and improvements	N/A	All
Buildings and other improvements	15-80 years	Above \$50,000
Vehicles	7-20 years	Above \$25,000
Equipment	5-10 years	Above \$25,000

Property Taxes

All real property in the District is assigned a parcel number by the Douglas County Assessor in accordance with state laws, with each parcel being subject to physical reappraisal every five years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The property and its improvements are assessed at 35% of “taxable value”, as defined by statute. The amount of tax levied is developed by multiplying the assessed value by the District's tax rate. The maximum tax rate was established in the State Constitution at \$5.00 per hundred dollars of assessed valuation; however, as a result of the 1979 legislature session, the tax rate was further limited to \$3.64 per hundred dollars of assessed valuation unless an additional rate is approved by the electorate. Taxes on real property are a lien on the property and attached on July 1 of the year for which taxes are levied.

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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Taxes may be paid in four installments payable on the third Monday in August, and the first Monday in October, January, and March to the Treasurer of Douglas County in which the District is located. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two-year waiting period, if the taxes remain unpaid, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually by the County and the tax is computed using percentages of taxable values established by the Department of Taxation and tax rates described above. The major classifications of personal property are commercial, mobile homes, aircraft, and agricultural.

#### Cash and Investments

Cash balances from all funds are combined and, to the extent practicable, invested as permitted by NRS 355.170. Investments are stated at cost, which approximates market value.

Pursuant to NRS 355.170, the District may only invest in the following types of securities:

- United States bonds and debentures maturing within ten (10) years from the date of purchase
- Certain farm loan bonds
- Securities of the United States Treasury, United States Postal Service or the Federal National Mortgage Association maturing within the (10) years from the date of purchase.
- Negotiable certificates of deposit from commercial banks and insured savings and loan associations within the State of Nevada.
- Certain securities issued by local governments of the State of Nevada.
- Other securities expressly provided by other statutes, including repurchase agreements.
- Certain short-term commercial paper issued by U. S. Corporations.
- Certain "AAA" rated mutual funds that invest in Federal securities.

#### Investment Income

Investment income is recognized in the District's General Fund.

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities' column in the statement of net position.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Vacation Time and Sick Leave Benefits

Governmental Funds:

The estimated cost of vacation time and sick leave benefits are accrued as earned and recorded in the government-wide financial statements against applicable programs. In governmental fund financial statements, the cost of vacation and sick leave benefits are accrued and recorded to the extent the benefit is paid after year end under one of the District's leave benefit policies. Any excess accrual is not recorded but is recorded as a payroll cost when the time is actually used.

Allowance for Doubtful Accounts

Accounts receivable balances are reviewed, and accounts believed to be uncollectible are identified. The allowance for doubtful accounts is then adjusted to equal the anticipated loss and bad debt expense is charged for estimated losses arising from the current year's operation. Subsequently, the governing board reviews and approves this list of uncollectible accounts to be written off.

Pensions

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

Use of Estimates

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

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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Comparative Data

Comparative data shown for the prior year (2022) has been extracted from the 2021-2022 financial statements. It has been provided to add comparability but is not considered full disclosure of transactions for 2021-2022. Such information can only be obtained by referring to that audit report.

Deferred Inflows and Outflows of Resources

Transactions that result in the consumption or acquisition of net assets in one period that are applicable to future periods are reported as either a deferred inflow of resources or deferred outflow of resources in the statement of net position.

Net Position

Net position represents the difference between assets and deferred outflow of resources, and liabilities and deferred inflow of resources. Net position comprises of various net earnings from operating and non-operating revenues, expenses, and contributions of capital. Net position are classified in the following three components: investment in capital assets, net of related liabilities; restricted for capital activity and debt service; and unrestricted net position. Investment in capital assets, net of related debt, consist of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets; debt related to unspent proceeds or other restricted cash and investments is excluded from that determination. Restricted for capital activity and debt service consists of net position assets for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, regulations and enabling legislation, including self-imposed legal mandates, less any related liabilities. Unrestricted consists of all other net position not included in the above categories. The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance

In the governmental fund financial statements, governmental funds report up to five components of fund balance, as applicable. These five classifications are: nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance is reserved for portions of net resources that cannot be spent because of their form, such as inventories or prepaid items, or that cannot be spent because they must be kept intact. Restricted fund balance is reserved for the portion of net resources that have externally enforceable limitation on use, such as those imposed by creditors, grantors, contributors, or laws enacted by external entities. Committed fund balance is reserved for the portion of net resources that have had self-imposed limitations set in place by formal action of the governing board. Assigned fund balance is reserved for the portion of net resources that have an intended use established by the governing board or a designated official. Unassigned fund balance is for that portion of net resources that does not meet the criteria to be placed in any of the other four components of fund balance. Restricted amounts are considered to be spent prior to unrestricted amounts when an expenditure is incurred. Unrestricted amounts are considered to be spent in the following order: committed, assigned, and then, unassigned.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 2 - Compliance with Nevada Revised Statutes and the Nevada Administrative Code:**

The District conformed to all significant statutory constraints on its financial administration during the year as detailed on page 55.

**Note 3 - Cash and Investments:**

Cash includes not only currency on hand but demand deposits with banks or other financial institutions. Cash also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

The District's bank accounts are covered by FDIC insurance and collateral pledged to the accounts. The collateral pledged consists of obligations insured or guaranteed by the U.S. Government and its agencies. The following schedule summarizes cash and investments for the East Fork Fire Protection District at June 30, 2023.

Cash and Investment Balances Held By:

General Fund	\$ 3,725,895
Emergency Reserve Fund	<u>335,474</u>
Total Cash and Investments	<u>\$ 4,061,369</u>

Balance Classified by Depository:

Petty cash	\$ 100
Bank of America, checking	<u>584,866</u>
	584,966

Investments:

Nevada State Investment Pool	<u>3,476,403</u>
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Total Cash and Investments	<u>\$ 4,061,369</u>
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The following is a list of cash and deposits indicating collateral or insurance on these deposits:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Insured (FDIC)	\$ 250,000	\$ 250,000
Uninsured but collateralized by securities held in the name of East Fork Fire Protection District by the bank's agent or trust department	<u>334,966</u>	<u>525,023</u>
	<u>\$ 584,966</u>	<u>\$ 775,023</u>

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 3 - Cash and Investments:** *(Continued)*

**Investment**

At June 30, 2023, the average weighted maturity of the Nevada Local Government Investment Pool was 113 days. The fair value of \$3,466,670 is determined according to the following hierarchy determined by availability of market pricing used to determine the fair value.

Level I – Based on quoted prices in active market for identical assets	\$ 1,373,179
Level II – Based on significant other observable inputs	\$ 2,103,224

To provide an understanding of the East Fork Fire Protection District's investment types and the District's exposure to certain risks, the following provides information on the District's external investment composition.

*Interest Rate Risk:* The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk:* State law limits types of allowable investments under Nevada Revised Statutes 355.170 as listed in the accompanying Note 1.

*Concentration of Credit Risk:* The District does not have a formal investment policy that limits East Fork Fire District as to the amount that may be invested in any one issuer.



**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 4 – Capital Assets:**

The following tables summarize the changes in capital assets.

	<u>Balance</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2023</u>
Not subject to depreciation:				
Land	\$ 642,201	\$ -	\$ -	\$ 642,201
Fire engines in process	<u>209,420</u>	<u>364,649</u>	<u>214,403</u>	<u>359,666</u>
	<u>851,621</u>	<u>364,649</u>	<u>214,403</u>	<u>1,001,867</u>
Subject to depreciation:				
Ambulance	1,430,804	376,746	-	1,807,550
Apparatus	7,918,058	-	204,622	7,713,436
Equipment	1,686,652	214,403	-	1,901,055
Vehicles	1,252,106	74,844	58,444	1,268,506
Buildings and improvements	12,409,310	-	-	12,409,310
Infrastructure	<u>907,880</u>	<u>-</u>	<u>-</u>	<u>907,880</u>
	<u>25,604,810</u>	<u>665,993</u>	<u>263,066</u>	<u>26,007,737</u>
Less accumulated depreciation:				
Ambulances	741,446	184,877	-	926,324
Apparatus	6,293,756	219,981	204,622	6,309,115
Computer equipment	-	-	-	-
Equipment	1,427,917	73,741	-	1,501,658
Vehicles	950,698	79,161	58,444	971,415
Buildings and improvements	6,336,671	317,852	-	6,654,523
Infrastructure	<u>667,096</u>	<u>26,477</u>	<u>-</u>	<u>696,573</u>
	<u>16,417,584</u>	<u>902,090</u>	<u>263,066</u>	<u>17,056,608</u>
Depreciable assets, net	<u>9,187,226</u>	<u>(236,096)</u>	<u>-</u>	<u>8,951,129</u>
Capital assets, net	<u>\$10,038,847</u>	<u>\$ 128,553</u>	<u>\$ 214,403</u>	<u>\$ 9,952,996</u>

Depreciation expense of \$902,090 was charged to the public safety function.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 5 - Long-Term Debt Obligations:**

Changes in General Long-term Debt:

	<u>Balance</u> <u>June 30, 2022</u>	<u>Obligations</u> <u>Issued</u>	<u>Obligations</u> <u>Retired</u>	<u>Balance</u> <u>June 30, 2023</u>
Series 2019 - General obligation bond	\$ 1,146,000	\$ -	\$ 277,000	\$ 869,000
Compensated absences	1,388,002	159,569	-	1,547,571
Net Pension Liability	12,223,078	14,553,494	-	26,776,572
Other Post-Employment Benefits	<u>2,756,161</u>	<u>184,135</u>	<u>-</u>	<u>2,940,296</u>
Total Long-Term Obligations Payable	<u>\$17,513,241</u>	<u>\$14,897,198</u>	<u>\$ 277,000</u>	<u>\$32,133,449</u>

General Obligation Medium-Term Bonds, Series 2019:

The District issued \$1,966,000 in general obligation medium-term bond, Series 2019 on November 1, 2019. The general obligations bonds are payable over eight years with semi-annual payments of principal and interest. The Bonds require semi-annual payments of interest and principal ranging from \$151,845 to \$71,830 with an annual interest rate of 1.860%. The bonds mature on April 1, 2026.

The following schedule details the future debt service requirements on the general obligation Series 2019 medium-term bonds:

<u>Year ending June 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2024	\$ 14,852	\$ 284,000	\$ 298,852
2025	9,542	290,000	299,542
2026	<u>4,120</u>	<u>295,000</u>	<u>299,120</u>
	<u>\$ 28,514</u>	<u>\$ 869,000</u>	<u>\$ 897,514</u>

Compensated Absences:

The amount of accrued compensated absences liability for the governmental activities at June 30, 2023 was \$1,547,571. This balance reflects the governmental activities annual leave being earned at a rate based upon an employee's longevity with the District. An employee may carry over unused annual leave to the next year, not exceeding 30 days as of the employee's anniversary date.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 6 – Interfund Transfers:**

A summary of interfund transfers is as follows:

	<u>Transfers – In</u>	<u>Transfers – Out</u>
Governmental Activities:		
General Fund	\$ -	\$ 25,000
Emergency Reserve Fund	<u>25,000</u>	<u>-</u>
	<u>\$ 25,000</u>	<u>\$ 25,000</u>

**Note 7 - Defined Benefit Pension Plan:**

General Information about the Pension Plan

*Plan description:* All permanent full time employees are provided pensions through the Public Employees Retirement Plan (PERS). The plan is a cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement System of Nevada. Chapter 286 of the Nevada Revised Statutes (NRS) establishes a governing board, appointed by the Governor that is responsible for managing the System, including arranging for a biennial actuarial valuation and adoption of actuarial tables and formulas prepared and recommended by the actuary.

*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 the System 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 at 2.5% 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 the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the system on or after July 1, 2015, there is 2.25% factor. The System 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.

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
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**Note 7 – Defined Benefits Pension Plan (continued):**

Regular members entering the System 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 thirty years of service. Regular members entering the System 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 thirty years of service. Regular members who entered the System on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

Police/Fire members entering the System 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 twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 60 with ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefit 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. The contribution rates are based on biennial actuarial valuations and expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. 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 (EEC), 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 elected, the member cannot convert to the Employee/Employer Contribution plan.

East Fork Fire Protection District allows its regular employees to elect either the EPC or EEC plan. Currently, all of the District's regular employees have elected to participate in the EPC plan, whereas, all firefighters are required by PERS to participate under the EPC plan. The District's total contributions to the plans totaled \$3,696,098 for the year ending June 30, 2023, of which \$1,848,049 is considered as post measurement date contributions for year 2023. The respective rates on which contributions for the EPC were 29.75% and 44.00% in year 2023 of covered compensation for police/fire members.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 7 – Defined Benefits Pension Plan (continued):**

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

At June 30, 2023, the District reported net pension liabilities of \$26,776,572 representing its proportionate share of the Plan’s net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the plan’s net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating entities for the year ended June 30, 2022. At June 30, 2022, the District’s proportion of the plan was .14831% which is a .01427% increase from the prior year’s .13404%.

For the period ending June 30, 2023, the District recognized pension expense of \$3,225,854 in the government-wide financial statements. At June 30, 2022, the District 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
Difference between expected and actual Experience	\$ 3,467,124	\$ 19,128
Changes of assumptions	3,439,637	-
Net difference between projected and actual earnings on pension plan investments	326,691	-
Changes in proportion and differences between District contributions and proportionate share of contributions	3,060,992	39,705
	\$ 10,294,444	\$ 58,833

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

Year Ended June 30:	
2024	\$ 1,966,381
2025	1,827,949
2026	1,593,504
2027	4,115,856
2028	731,921
Thereafter	-
	\$ 10,235,611

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 7 – Defined Benefits Pension Plan** (continued):

In addition, \$1,848,049 is reported as deferred outflows of resources related to pensions in the governmental activities and represents the District contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

*Actuarial assumptions:* The actuarial assumptions were based on the results of an experience study for the period from July 1, 2016, through June 30, 2020. When measuring the total pension liability, GASB uses the same actuarial cost method, all actuarial assumptions, and the same type of discount rate as PERS uses for funding.

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Inflation rate	2.50%
Investment rate of return	7.25%
Productivity pay increases:	0.50%
Projected salary increases	Regular: 4.20% to 9.10%, depending on service Police/Fire 4.60% to 14.50%, depending on service Rates include inflation and productivity increases
Other assumptions	Same as those used in the June 30, 2022 funding actuarial valuation

*Investments:* The Board evaluates and establishes expected real rates of return (expected returns, net of investment expenses and inflation) for each asset class. The Board reviews these capital market expectations annually. The PERS's current long-term geometric expected real rates of return for each asset class included in the plan's investment portfolio as of June 30, 2022 are included in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
U.S. stocks	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private markets	12%	6.65%

\*As of June 30, 2022, PERS' long-term inflation assumption was 2.50%.

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 7 – Defined Benefits Pension Plan (continued):**

*Discount Rate:* The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan’s current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

*Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate:* The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
\$41,111,783	\$26,776,572	\$14,949,044

**Note 8 – Post-Employment Benefits Other Than Pensions:**

The District offers post-employment health benefits to its retirees under two plans on the pay-as-you-go basis. Accordingly, the District has implemented GASB No. 75 prospectively, beginning with the year ended June 30, 2019. Actuarial studies are done periodically to determine the OPEB liability. The most recent valuation was performed for June 30, 2023.

Plan Information

Nevada Public Employees' Benefits Program:

The District contributes to an agent multiple-employer defined healthcare plan, Nevada Public Employees’ Benefits Program (PEBP). PEBP is administered by the State of Nevada pursuant to NRS 287. District retirees previously had the option to join the PEBP offered by the State of Nevada. Local Governments are required to pay the same portion of cost of coverage for their retirees joining PEBP that the State of Nevada pays for those persons retired from state service. As of June 30, 2022, three District retirees were covered by this benefit plan. The PEBP issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employees' Benefit Program, 901 South Stewart Street, Suite 1001, Carson City, Nevada 89701. The information is also available on their website at [www.pebp.state.nv.us](http://www.pebp.state.nv.us) or by calling (800)326-5496.

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 8 – Post-Employment Benefits Other Than Pensions:** *(continued)*

East Fork Fire Protection District Health Care Plan:

The District administers a single-employer defined benefit healthcare plan for eligible employees, retirees and their dependents. The program provides health, vision, dental and life insurance benefits. Any retiree eligible to receive benefits from the Nevada Public Employees Retirement System is eligible to participate. No assets are accumulated in trust that meets the criteria in paragraph 4 of Statement 75.

Funding Policy:

Nevada Public Employees' Benefits Program:

The contributions to Nevada Public Employees' Benefits Program are established and may be amended by the Board of the Public Employee's Benefits Program. The amount of subsidy for which the District is liable for its retirees is billed monthly and based on their years of covered employment under Nevada PERS. As of June 30, 2021, three District retirees were covered by this benefit plan. The subsidy ends at the earlier of the retiree's death or the date he or she discontinues coverage. The explicit subsidy paid directly to PEPB by the District for the year ended June 30, 2023 was \$5,197. Amounts contributed by retirees are paid directly to the State of Nevada and, as such, are not available. The required contribution is based on projected pay-as-you-go financing requirements. The District has not elected the option to pay additional amounts into a qualified trust to prefund benefits.

East Fork Fire Protection District Health Care Plan:

The District pays the full cost of active employee coverage and dependent coverage. The District allows current retirees to remain on the District's group health plan but the District does not provide any premium coverage for the retiree. There were 95 active employees and three retirees enrolled in the plan at June 30, 2023. A separate report is not issued for the plan.

*Total OPEB Liability:*

Following is the District's total OPEB liability that was measured as of June 30, 2023, and was determined by an actuarial valuation date as of June 30, 2023.

PEBP	\$ 60,369
District Plan	<u>2,879,927</u>
	<u>\$ 2,940,296</u>



**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Note 8 – Post-Employment Benefits Other Than Pensions:** *(continued)*

*Actuarial Methods and Assumptions*

Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the District and the plan members to that point. Projections of benefits for financial reported purposes do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

Significant methods and assumptions used to value both plans are as follows:

Valuation date	June 30, 2023
Funding method	Entry Age Normal Cost, level percent of pay
Asset valuation method	N/A - No OPEB trust established
Discount rate (S & P General Obligation Municipal Bond 20 Year High Grade Index)	4.13% as of June 30, 2023 4.09% as of June 30, 2022
Participants valued	
– PEBP	Only current PEBP retirees are valued
– District Plan	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation
Actuarial assumptions:	
Projected salary increases	3.0% (N/A for PEBP)
Assumed wage inflation	3.0% (N/A for PEBP)
General inflation rate	2.5%
Healthcare cost trend rates	5.8% in 2023 to 5.2% in 2026 and thereafter

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
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**Note 8 – Postemployment Benefits Other Than Pensions (OPEB) (continued):**

Mortality: The mortality rates were described in the September 2021 Experience Study Report of the Nevada PERS program as being reasonably representative of mortality experience as of that measurement date.

*Males:* Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table with rates increased by 30%

*Females:* Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table with rates increased by 30%

Pre-retirement life rates for Regular & Safety employees:

*Males & Females:* Pub-2010 General Employee-Weighted Above-Median Mortality Table

Mortality Improvement: The mortality rates described above were then adjusted to anticipate future mortality improvement by applying MacLeod Watts Scale 2022 on a generational basis from 2010 forward.

*Changes in Total OPEB Liability*

	<u>PEBP</u>	<u>District</u>	<u>Total</u>
Balance at June 30, 2022	\$ 63,003	\$2,693,158	\$2,756,161
Changes for the year:			
Service cost	-	207,497	207,497
Interest	2,476	116,058	118,534
Changes of assumptions	(186)	(10,670)	(10,856)
Plan Experience	-	-	-
Benefit payments	(4,924)	(126,116)	(131,040)
Net Change	(2,634)	186,769	184,135
Balance at June 30, 2023	\$ 60,369	\$2,879,927	\$2,940,296

*Sensitivity of the total OPEB liability to changes in the discount rate:*

The following presents the District's total OPEB liability calculated using the discount rate of 4.13%, as well as what the District's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current rate:

	Current Discount Rate	
1% Decrease <u>(3.13%)</u>	<u>(4.13%)</u>	1% Increase <u>(5.13%)</u>
\$3,263,142	\$2,940,296	\$2,653,943

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 8 – Postemployment Benefits Other Than Pensions (OPEB) (continued):**

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend:*

The following presents the District’s total OPEB liability of the District as well as what the District’s OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rates:

<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
\$2,585,871	\$2,940,296	\$3,365,604

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:*

For the year ended June 30, 2023, the District recognized OPEB expense of \$358,420. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the District Plan was \$318,068. The District will recognize these deferred resources as follows.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual Experience	\$ 306,452	\$ 135,491
Changes of assumptions	<u>156,977</u>	<u>9,870</u>
	<u>\$ 463,429</u>	<u>\$ 145,361</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB pension expense as follows:

2023	\$ 32,575
2024	32,575
2025	32,575
2026	32,575
2027	31,631
Thereafter	<u>156,137</u>
	<u>\$ 318,068</u>

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**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**Note 9 – Contingencies:**

Federal and State Grants

In the normal course of operations, the District receives grant funds both from federal and state agencies. These grants may be subject to compliance audits by the grantor agencies and ultimate retention of these monies is contingent upon satisfying the grantors that proper procedures were followed and that the resources were spent in accordance with grant requirements. Management does not anticipate any adjustments to these financial statements if compliance audits were conducted by these agencies.

**Note 10 – Subsequent Events:**

Management has evaluated subsequent events through November 1, 2023, which is the date the financial statements were available to be issued.

**Note 11 - Fund Equity:**

Net position includes the following restricted amounts at June 30, 2023.

The balance in the Emergency Reserve Fund, established  
In accordance with NRS 354.6115, may only be used  
if the General Fund's actual revenues fall short of total  
anticipated revenues or to mitigate the effects of a  
natural disaster. \$ 335,474

At June 30, 2023, the governmental funds had the following  
fund balance assignments:

Part of the General Fund's year-end balance has  
been assigned as a financial resource for the  
subsequent year's appropriations \$ 1,342,378

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**EAST FORK PROTECTION DISTRICT, NEVADA**  
**RECONCILIATION OF BUDGETARY BASIS FUNDS TO GAAP BASIS GENERAL FUND**  
**COMBINING BALANCE SHEET**

**JUNE 30, 2023**

*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	<u>GENERAL</u>	<u>EMERGENCY</u>	<u>TOTALS</u>	
	<u>FUND</u>	<u>RESERVE</u>	<u>2023</u>	<u>2022</u>
	<u>FUND</u>	<u>FUND</u>		
<b>Assets</b>				
Cash	\$ 3,725,895	\$ 335,474	\$ 4,061,369	\$ 3,865,459
Accounts receivable, net	624,282	-	624,282	701,259
Due from other governments	1,585,006	-	1,585,006	2,093,509
Taxes receivable	152,158	-	152,158	131,978
Prepaid items	<u>121,278</u>	<u>-</u>	<u>121,278</u>	<u>23,581</u>
<i>Total Assets</i>	<u>\$ 6,208,619</u>	<u>\$ 335,474</u>	<u>\$ 6,544,093</u>	<u>\$ 6,815,786</u>
<b>Liabilities</b>				
Accounts payable	\$ 226,933	\$ -	226,933	\$ 326,430
Accrued wages and benefits	<u>1,074,942</u>	<u>-</u>	<u>1,074,942</u>	<u>1,472,447</u>
<i>Total Liabilities</i>	<u>1,301,875</u>	<u>-</u>	<u>1,301,875</u>	<u>1,798,877</u>
<b>Deferred Inflow of Resources</b>				
Unavailable tax revenue	141,080	-	141,080	116,870
Unavailable ambulance fee revenue	<u>306,548</u>	<u>-</u>	<u>306,548</u>	<u>114,895</u>
	<u>447,628</u>	<u>-</u>	<u>447,628</u>	<u>231,765</u>
<b>Fund Balance</b>				
Nonspendable - Prepaid expenses	121,278	-	121,278	23,581
Restricted	-	335,474	335,474	301,431
Assigned	1,240,399	-	1,240,399	1,342,378
Unassigned	<u>3,097,439</u>	<u>-</u>	<u>3,097,439</u>	<u>3,117,754</u>
<i>Total Fund Balance</i>	<u>4,459,116</u>	<u>335,474</u>	<u>4,794,590</u>	<u>4,785,144</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 6,208,619</u>	<u>\$ 335,474</u>	<u>\$ 6,544,093</u>	<u>\$ 6,815,786</u>

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**RECONCILIATION OF BUDGETARY BASIS FUNDS TO GAAP BASIS GENERAL FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	GENERAL	EMERGENCY	TOTALS	
	FUND	RESERVE FUND	2023	2022
<b>Revenues</b>				
Ad valorem taxes	\$ 10,922,346	\$ -	\$ 10,922,346	\$ 9,993,739
Intergovernmental revenues	4,034,990	-	4,034,990	3,998,089
Charges for services	7,122,695	-	7,122,695	7,502,005
Other revenues	171,262	9,043	180,305	80,289
<i>Total Revenues</i>	<u>22,251,293</u>	<u>9,043</u>	<u>22,260,336</u>	<u>21,574,122</u>
<b>Expenditures</b>				
Current:				
Public safety				
Salaries	11,382,500	-	11,382,500	11,022,207
Employee benefits	7,228,706	-	7,228,706	6,759,075
Services and supplies	2,864,516	-	2,864,516	2,616,065
Capital outlay	807,949	-	807,949	519,428
Debt Service				
Principal	277,000	-	277,000	498,000
Interest	20,032	-	20,032	28,543
<i>Total Expenditures</i>	<u>22,580,703</u>	<u>-</u>	<u>22,580,703</u>	<u>21,443,318</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(329,410)</u>	<u>9,043</u>	<u>(320,367)</u>	<u>130,804</u>
<b>Other Financing Sources (Uses)</b>				
Sale of assets	20,669	-	20,669	30,685
Insurance proceeds	309,144	-	309,144	-
Transfer to Emergency Reserve Fund	(25,000)	25,000	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>304,813</u>	<u>25,000</u>	<u>329,813</u>	<u>30,685</u>
<i>Excess (Deficiency) of Revenues, Other Sources and over Expenditures and Other Uses</i>	<u>(24,597)</u>	<u>34,043</u>	<u>9,446</u>	<u>161,489</u>
Fund Balance, July 1	<u>4,483,713</u>	<u>301,431</u>	<u>4,785,144</u>	<u>4,623,655</u>
<b>Fund Balance, June 30</b>	<u>\$ 4,459,116</u>	<u>\$ 335,474</u>	<u>\$ 4,794,590</u>	<u>\$ 4,785,144</u>

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN TOTAL OPEB**  
**LIABILITY AND RELATED RATIOS**

	2018	2019	2020	2021
<u>Public Employees Benefit Plan (PEBP)</u>				
Total OPEB Liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest	6,241	5,764	2,223	2,303
Change in assumptions	5,023	1,129	11,169	4,768
Plan experience	-	(118,805)	(1,383)	-
Benefit payments	<u>(20,043)</u>	<u>(6,483)</u>	<u>(5,112)</u>	<u>(5,127)</u>
Net Change in total OPEB Liability	(8,779)	(118,395)	6,897	1,944
Total Liability, July 1	<u>209,407</u>	<u>200,628</u>	<u>82,233</u>	<u>89,130</u>
Total Liability, June 30	<u>\$ 200,628</u>	<u>\$ 82,233</u>	<u>\$ 89,130</u>	<u>\$ 91,074</u>
Covered employee payroll	n/a	n/a	n/a	n/a
<u>East Fork Fire Health Benefits Plan</u>				
Total OPEB Liability				
Service cost	\$ 130,871	\$ 142,410	\$ 152,343	\$ 183,794
Interest	50,759	52,983	55,807	56,156
Change in assumptions	44,101	32,372	148,626	105,884
Plan experience	-	-	(209,935)	-
Benefit payments	<u>(41,060)</u>	<u>(47,892)</u>	<u>(55,946)</u>	<u>(78,921)</u>
Net Change in total OPEB Liability	184,671	179,873	90,895	266,913
Total Liability, July 1	<u>1,511,353</u>	<u>1,696,024</u>	<u>1,875,897</u>	<u>1,966,792</u>
Total Liability, June 30	<u>\$ 1,696,024</u>	<u>\$ 1,875,897</u>	<u>\$ 1,966,792</u>	<u>\$ 2,233,705</u>
Covered employee payroll	\$ 7,975,831	\$ 7,877,740	\$ 8,593,487	\$ 8,252,499
Total liability as a percentage of covered-employee payroll	21.3%	23.8%	22.9%	27.1%

Notes to Schedule:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

Applicable discount rates	2.92%	2.79%	2.66%	2.18%
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<u>2022</u>	<u>2023</u>
\$ -	\$ -
1,929	2,476
(20,986)	(186)
(3,817)	-
<u>(5,197)</u>	<u>(4,924)</u>
(28,071)	(2,634)
<u>91,074</u>	<u>63,003</u>
<u>\$ 63,003</u>	<u>\$ 60,369</u>
n/a	n/a

\$ 207,831	\$ 207,497
52,156	116,058
112,868	(10,670)
184,687	-
<u>(98,089)</u>	<u>(126,116)</u>
459,453	186,769
<u>2,233,705</u>	<u>2,693,158</u>
<u>\$ 2,693,158</u>	<u>\$ 2,879,927</u>
\$ 10,918,761	\$ 11,199,774
24.7%	25.7%

4.10%            4.13%

See notes to required supplementary information

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF NET PENSION LIABILITY**  
**NEVADA PUBLIC EMPLOYEES RETIREMENT SYSTEM**

	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Schedule of District's Proportionate Share</u>			
<u>of the Net Pension Liability</u>			
District's proportion of the net pension liability	0.11247%	0.10750%	0.11471%
District's proportionate share of the net pension liability	\$ 15,134,794	\$ 14,297,827	\$ 15,643,910
District's covered-employee payroll	\$ 4,897,997	\$ 4,944,310	\$ 5,427,028
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	309.0%	289.2%	288.3%
Plan fiduciary net position as a percentage of the total pension liability	72.2%	74.4%	75.1%

\* The above amounts presented for each fiscal year have a measurement date of June 30 of the preceding year.

Schedule of District Contributions

Statutorily required employer contribution	\$ 962,564	\$ 1,064,168	\$ 1,152,082
Contributions in relation to the statutorily required contribution	<u>962,564</u>	<u>1,064,168</u>	<u>1,152,082</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 4,944,310	\$ 5,427,028	\$ 5,914,348
Contributions as a percentage of covered payroll	19.5%	19.6%	19.5%

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
0.11960%	0.12721%	0.13404%	0.14831%
\$ 16,308,466	\$ 17,717,756	\$ 12,223,078	\$ 26,776,572
\$ 5,914,348	\$ 6,502,151	\$ 6,882,836	\$ 7,772,714
275.7%	272.5%	177.6%	344.5%
76.5%	77.0%	86.5%	75.1%
\$ 1,325,652	\$ 1,402,657	\$ 1,631,355	\$ 1,848,049
<u>1,325,652</u>	<u>1,402,657</u>	<u>1,631,355</u>	<u>1,848,049</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,502,151	\$ 6,882,836	\$ 7,772,714	\$ 8,808,502
20.4%	20.4%	21.0%	21.0%

See notes to required supplementary information

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**GENERAL FUND - BUDGETARY BASIS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2022</u>
	<u>ORIGINAL</u>	<u>FINAL</u>			
<b>Revenues</b>					
Taxes					
Real property taxes, current	\$10,278,194	\$ 10,278,194	\$ 10,369,363	\$ 91,169	\$ 9,485,360
Real property taxes, delinquent	-	-	47,215	47,215	31,114
Centrally assessed taxes	154,256	154,256	150,247	(4,009)	129,072
Deferred ag taxes	-	-	5,412	5,412	2,579
Personal property taxes, current	504,988	504,988	342,876	(162,112)	354,490
Personal property, delinquent	-	-	7,233	7,233	(8,876)
<i>Total Taxes</i>	<u>10,937,438</u>	<u>10,937,438</u>	<u>10,922,346</u>	<u>(15,092)</u>	<u>9,993,739</u>
Intergovernmental revenues					
Federal Grants					
EMPG Grant	56,000	68,000	68,789	789	86,024
AFG Grant	-	-	-	-	21,656
Safer grant	30,000	42,000	43,944	1,944	226,145
HMEP Grant	-	-	3,620	3,620	-
ARPA grant	476,570	513,286	263,285	(250,001)	116,102
State Grants					
SERC Grant	29,000	29,000	23,218	(5,782)	25,256
CERT - SHSP Grant	21,000	21,000	21,546	546	17,359
United We Stand Grant	25,000	25,000	31,915	6,915	23,841
State Revenues					
Consolidated tax distribution	2,417,640	2,417,640	2,293,819	(123,821)	2,132,631
G.E.M.T. reimbursement	900,000	1,171,890	988,404	(183,486)	1,055,478
Local Revenues					
Alpine Contract	101,450	101,450	101,450	-	95,700
Emergency Mgmt Contract	195,000	195,000	195,000	-	195,000
Local governmental revenue	-	-	-	-	2,897
<i>Total Intergovernmental Revenues</i>	<u>4,251,660</u>	<u>4,584,266</u>	<u>4,034,990</u>	<u>(549,276)</u>	<u>3,998,089</u>

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**GENERAL FUND - BUDGETARY BASIS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	BUDGETED AMOUNTS		ACTUAL	VARIANCE	2022
	ORIGINAL	FINAL			
<b>Charges for services</b>					
Fire Plan Check/Inspections	\$ 406,400	\$ 406,400	\$ 618,424	\$ 1,024,824	\$ 459,733
Ambulance Charges	3,662,220	3,662,220	3,635,802	(26,418)	3,615,279
Technology / Expedite Fees	18,600	18,600	17,549	(1,051)	22,125
Water Tender Initiative Fee	-	-	35,000		
Standby Charges	12,500	12,500	39,709	27,209	10,305
Subscription Service Plans	50,000	50,000	49,465	(535)	48,165
Outside District Mutual Aid	-	784,889	888,136	103,247	1,866,216
Nevada Energy Fuels Management	1,765,188	1,765,188	1,838,610	73,422	1,480,182
<i>Total Charges for Services</i>	<u>5,914,908</u>	<u>6,699,797</u>	<u>7,122,695</u>	<u>422,898</u>	<u>7,502,005</u>
<b>Other revenues</b>					
Investment Income	6,000	6,000	119,564	113,564	10,552
Rent / Lease Income	10,867	10,867	2,717	(8,150)	10,867
Donations	2,000	2,000	23,450	21,450	38,891
Miscellaneous	7,500	7,500	25,531	33,031	19,391
<i>Total Other Revenues</i>	<u>26,367</u>	<u>26,367</u>	<u>171,262</u>	<u>159,895</u>	<u>79,701</u>
<i>Total Revenues</i>	<u>21,130,373</u>	<u>22,247,868</u>	<u>22,251,293</u>	<u>3,425</u>	<u>21,573,534</u>
<b>Expenditures</b>					
<b>Administration</b>					
Salaries and wages	10,176,048	10,612,004	10,645,875	(33,871)	10,266,524
Employee benefits	6,566,501	6,574,901	6,642,680	(67,779)	6,250,538
Services and supplies	251,655	269,155	225,076	44,079	253,831
<i>Total Administration</i>	<u>16,994,204</u>	<u>17,456,060</u>	<u>17,513,631</u>	<u>(57,571)</u>	<u>16,770,893</u>
<b>Fire Prevention</b>					
Services and supplies	28,128	28,128	18,949	9,179	20,653
<b>Fire Training</b>					
Services and supplies	97,200	103,988	62,549	41,439	96,974
Capital outlay	-	-	-	-	-
<i>Total Fire Training</i>	<u>97,200</u>	<u>103,988</u>	<u>62,549</u>	<u>41,439</u>	<u>96,974</u>
<b>Fire Suppression</b>					
Services and supplies	2,054,826	2,414,922	2,412,688	2,234	2,146,150
Capital outlay	1,141,750	1,273,709	492,076	781,633	297,974
<i>Total Fire Suppression</i>	<u>3,196,576</u>	<u>3,688,631</u>	<u>2,904,764</u>	<u>783,867</u>	<u>2,444,124</u>

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**GENERAL FUND - BUDGETARY BASIS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
*(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)*

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2022</u>
	<u>ORIGINAL</u>	<u>FINAL</u>			
Fuels Management					
Salaries	\$ 623,956	\$ 726,614	\$ 736,625	\$ (10,011)	\$ 755,683
Employee benefits	619,100	619,100	586,026	33,074	508,537
Services and supplies	6,000	6,000	145,254	(139,254)	98,457
Capital outlay	320,000	320,000	315,873	4,127	221,454
					-
<i>Total Fuel Management</i>	<u>1,569,056</u>	<u>1,671,714</u>	<u>1,783,778</u>	<u>(112,064)</u>	<u>1,584,131</u>
<i>Total Fire Expenditures</i>	<u>21,885,164</u>	<u>22,948,521</u>	<u>22,283,671</u>	<u>664,850</u>	<u>20,916,775</u>
Debt Service					
Principal	277,000	425,000	277,000	148,000	498,000
Interest	24,236	24,236	20,032	4,204	28,543
<i>Total Debt Service</i>	<u>301,236</u>	<u>449,236</u>	<u>297,032</u>	<u>152,204</u>	<u>526,543</u>
<i>Total Expenditures</i>	<u>22,186,400</u>	<u>23,397,757</u>	<u>22,580,703</u>	<u>817,054</u>	<u>21,443,318</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,056,027)</u>	<u>(1,149,889)</u>	<u>(329,410)</u>	<u>820,479</u>	<u>130,216</u>
<b>Other Financing Sources (Uses)</b>					
Contingency	(306,351)	(425,898)	-	425,898	-
Sale of assets	20,000	20,000	20,669	669	30,685
Insurance Proceeds	-	-	309,144	-	-
Transfer to Emergency Reserve Fund	-	(25,000)	(25,000)	-	(132,429)
<i>Total Other Financing Sources (Uses)</i>	<u>(286,351)</u>	<u>(430,898)</u>	<u>304,813</u>	<u>426,567</u>	<u>(101,744)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>(1,342,378)</u>	<u>(1,580,787)</u>	<u>(24,597)</u>	<u>1,247,046</u>	<u>28,472</u>
Fund Balance, July 1	<u>3,895,304</u>	<u>4,483,713</u>	<u>4,483,713</u>	<u>-</u>	<u>4,455,241</u>
<b>Fund Balance, June 30</b>	<u>\$ 2,552,926</u>	<u>\$ 2,902,926</u>	<u>\$ 4,459,116</u>	<u>\$ 1,247,046</u>	<u>\$ 4,483,713</u>

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA**  
**EMERGENCY RESERVE FUND - BUDGETARY BASIS**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
*(WITH COMPARATIVE TOTALS OFR THE YEAR ENDED JUNE 30, 2022)*

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2022</u>
	<u>ORIGINAL</u>	<u>FINAL</u>			
<b>Revenues</b>					
Other Revenues					
Investment earnings	\$ -	\$ -	\$ 9,043	\$ 9,043	\$ 588
<b>Expenditures</b>					
Emergency reserve					
Services and supplies	300,843	326,431	-	326,431	-
<i>Total Expenditures</i>	<u>300,843</u>	<u>326,431</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(300,843)</u>	<u>(326,431)</u>	<u>9,043</u>	<u>9,043</u>	<u>588</u>
<b>Other Financing Sources</b>					
Transfer from General Fund	-	25,000	25,000	-	132,429
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(300,843)	(301,431)	34,043	9,043	133,017
Fund Balance, July 1	<u>300,843</u>	<u>301,431</u>	<u>301,431</u>	<u>-</u>	<u>168,414</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 335,474</u>	<u>\$ 335,474</u>	<u>\$ 301,431</u>

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A Professional Corporation

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 Board of Directors  
East Fork Fire Protection District, 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 and each major fund of the East Fork Fire Protection District, Nevada, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the East Fork Fire Protection District's basic financial statements and have issued our report thereon dated November 3, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered East Fork Fire Protection District, Nevada's internal control over financial reporting (internal control) to determine the audit procedures that are appropriated 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 East Fork Fire Protection District, Nevada's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Fork Fire Protection District, Nevada's internal control.

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

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Fork Fire Protection District, Nevada's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

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

A handwritten signature in cursive script that reads "Sciarani & Co." with a small dot above the ampersand.

Yerington, Nevada  
November 3, 2023

EAST FORK FIRE PROTECITON DISTRICT, NEVADA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2023

**A. Summary of Auditor's Results:**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

**B. Findings – Financial Statement Audit**

No audit findings were reported.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA  
STATUS OF PRIOR YEAR FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2023

**B. Findings – Financial Statement Audit**

No prior year audit findings were reported.



*A Professional Corporation*

INDEPENDENT ACCOUNTANT'S REPORT ON  
NEVADA REVISED STATUTES 354.6241

To the Board of Directors  
East Fork Fire Protection District, Nevada

We have reviewed management's assertion made in accordance with Nevada Revised Statute 354.624(5)(a) with respect to the funds of the East Fork Fire Protection District as of and for the year ended June 30, 2023 that:

- The identified funds are being used expressly for the purposes for which that were created.
- The Funds are administered in accordance with accounting principles generally accepted in the United States of America.
- The restricted fund balance/net position in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2023 (based on the interpretation of reasonable and necessary provided by the Legislative Counsel Bureau).
- The sources of revenues, including transfers, available for the funds are as noted in the financial statements.
- The funds conform to significant statutory and regulatory constraints on their financial statements administration during the year ending June 30, 2023 as detailed in Note 2 to the financial statements.

This assertion is the responsibility of the management of the East Fork Fire Protection District.

Our review was conducted in accordance with attestation standard established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that management's assertion referred to above is not fairly stated in all material respects.

*Sciarani & Co.*

Yerington, Nevada  
November 3, 2023

EAST FORK FIRE PROTECTION DISTRICT  
INDEPENDENT AUDITOR'S COMMENTS  
JUNE 30, 2023

**Statute Compliance**

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

**Prior Year Audit Recommendation**

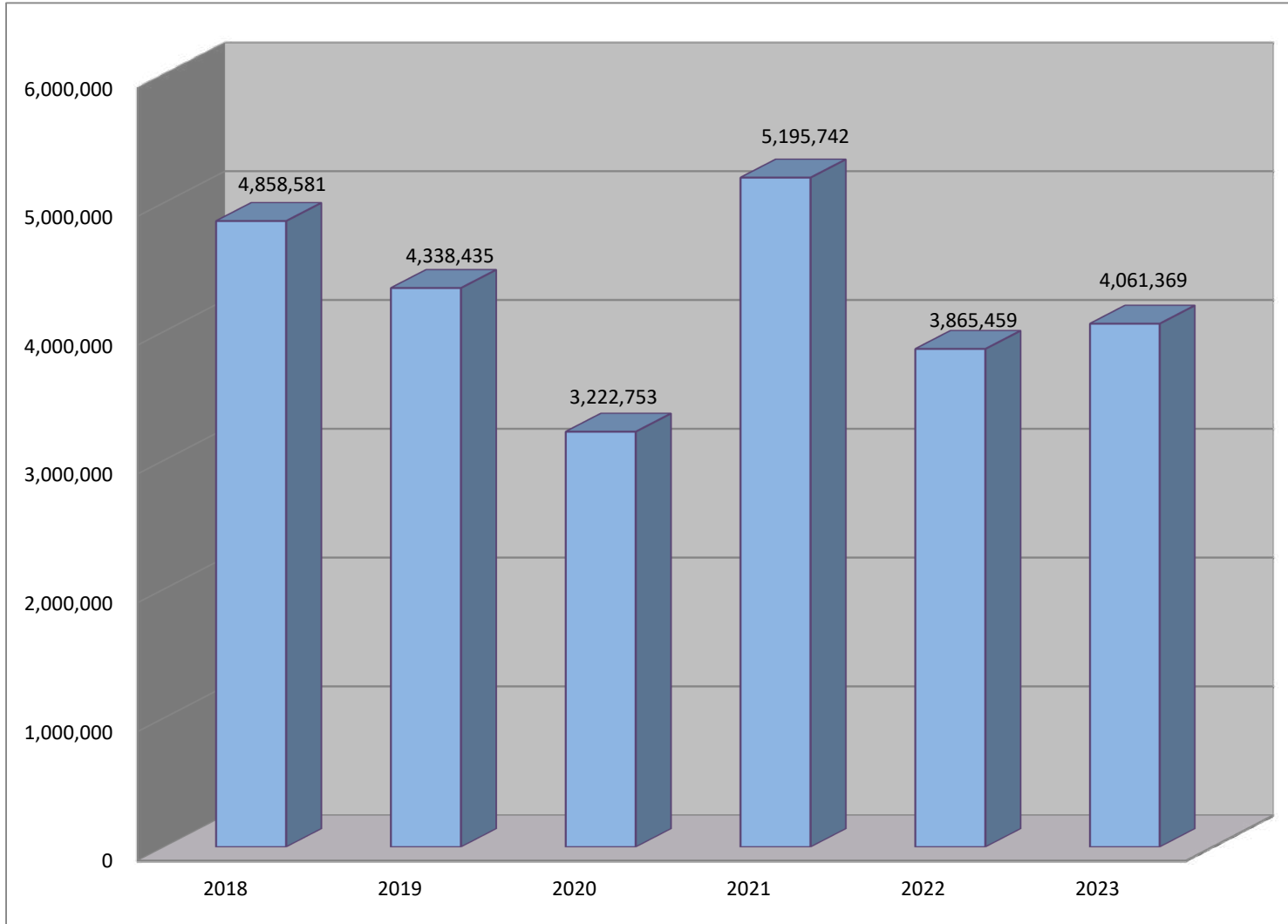
There were no specific recommendations made in the audit report for the year ending June 30, 2022.

**Current Year Audit Recommendations**

The Schedule of Findings and Responses included in this audit report would provide a listing of our current year recommendations.

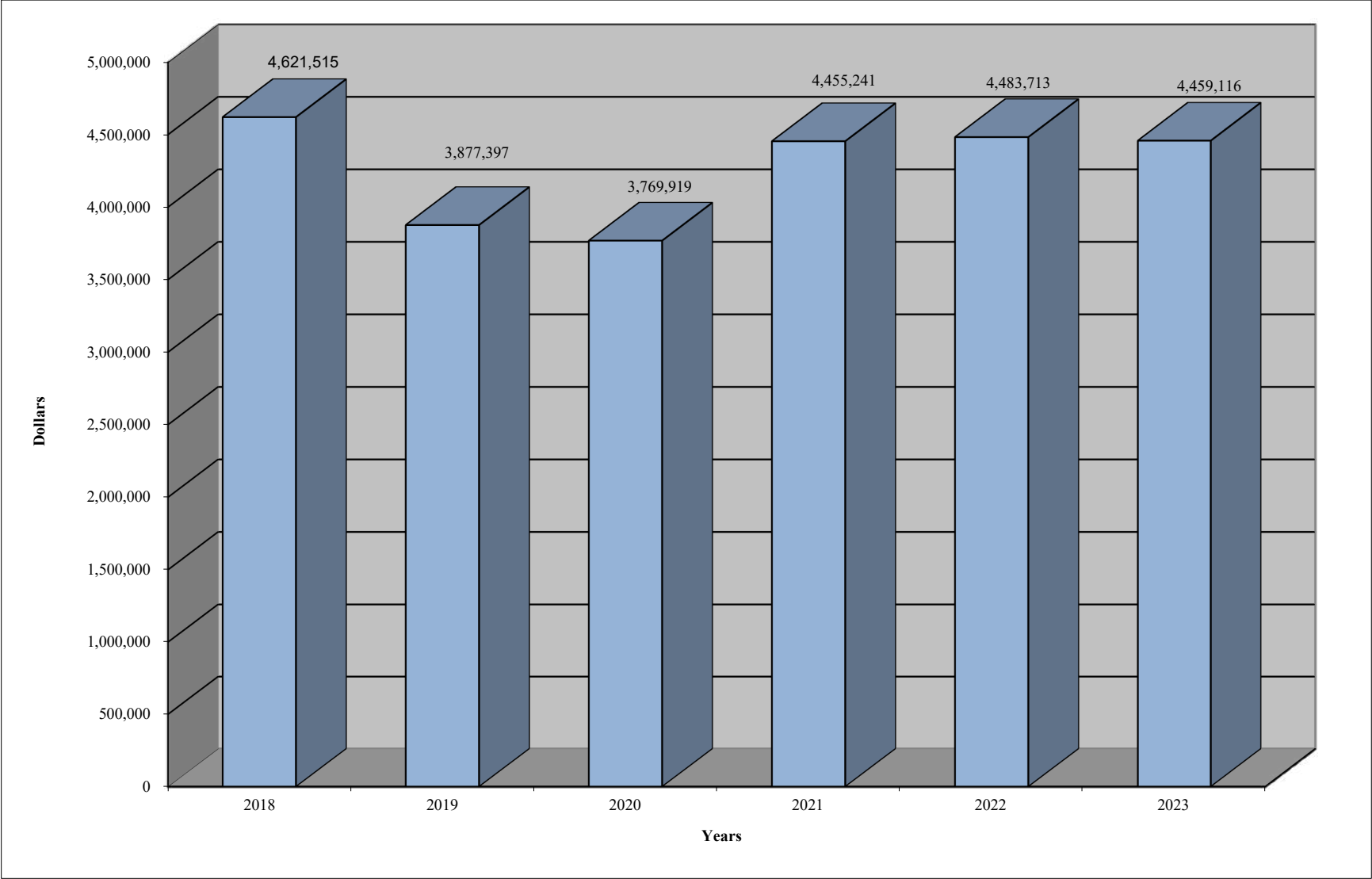
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**EAST FORK FIRE PROTECTION DISTRICT**  
CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS - LAST SIX YEARS  
(Unaudited)

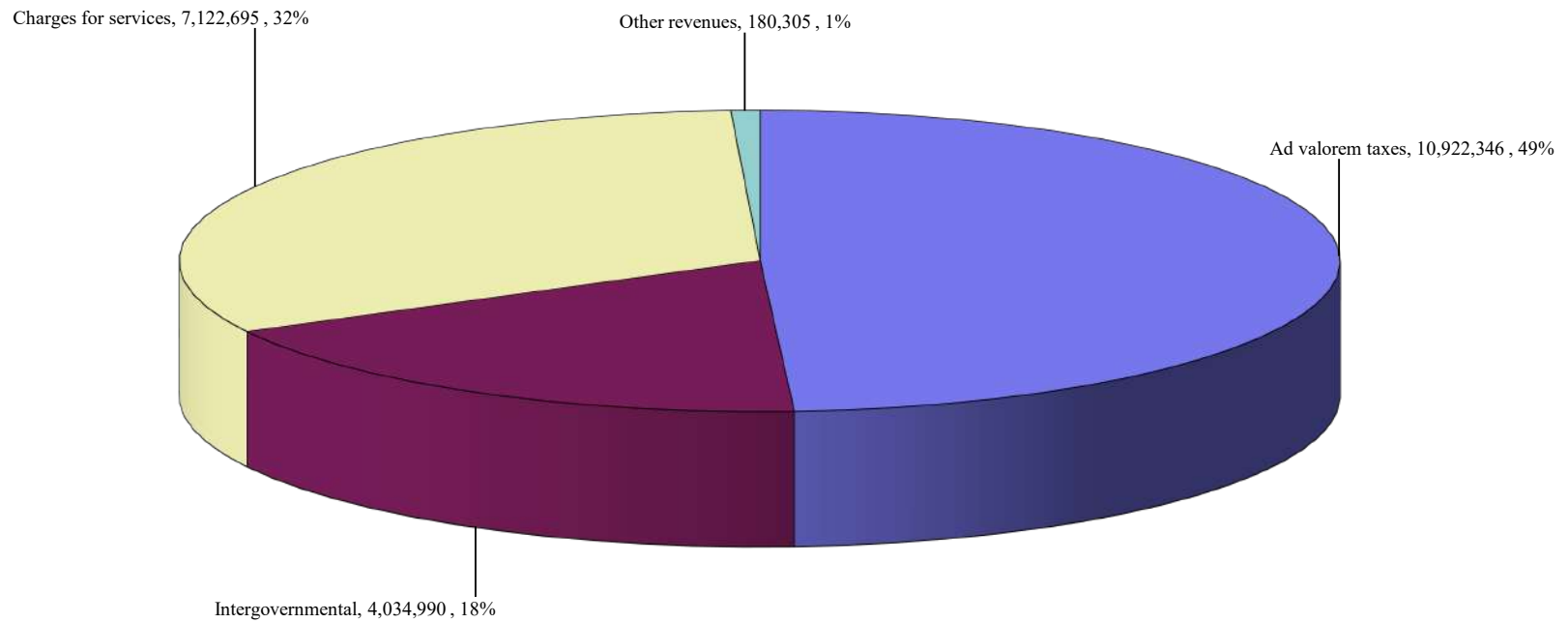




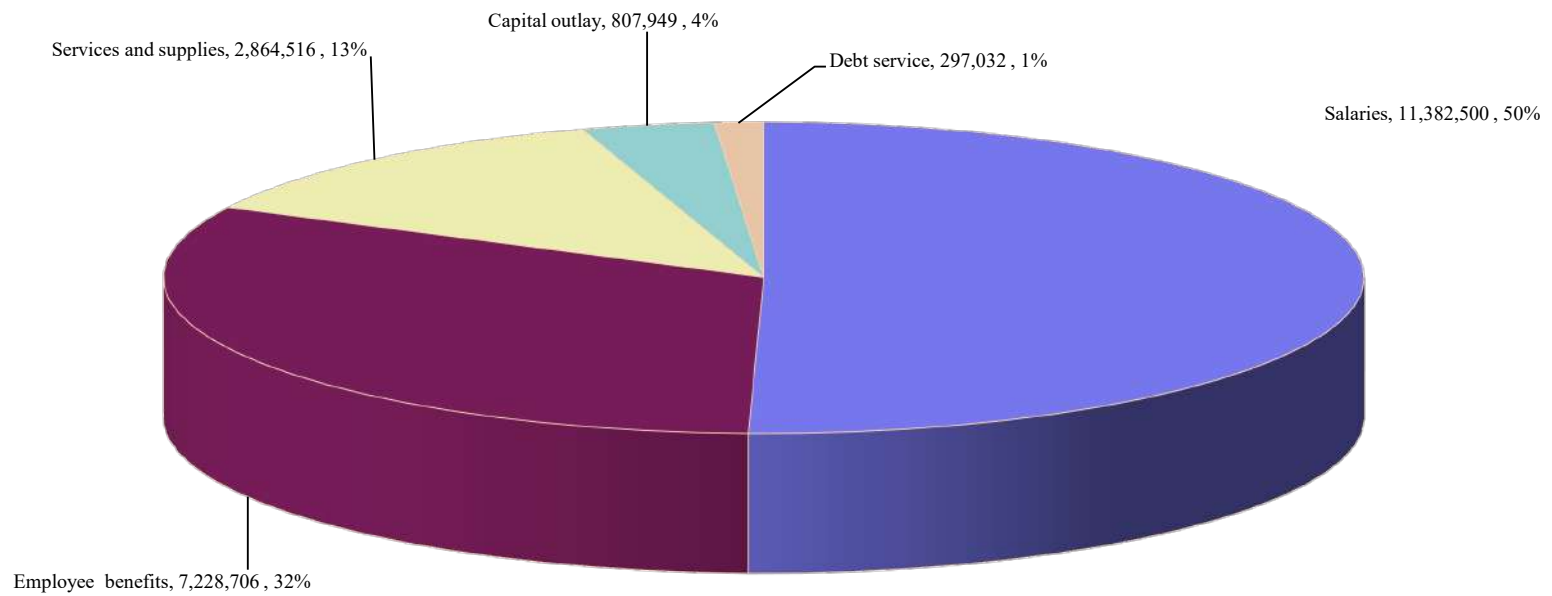
**EAST FORK FIRE PROTECTION DISTRICT**  
**GENERAL FUND**  
**ENDING FUND BALANCES - LAST SIX YEARS**  
(Unaudited)



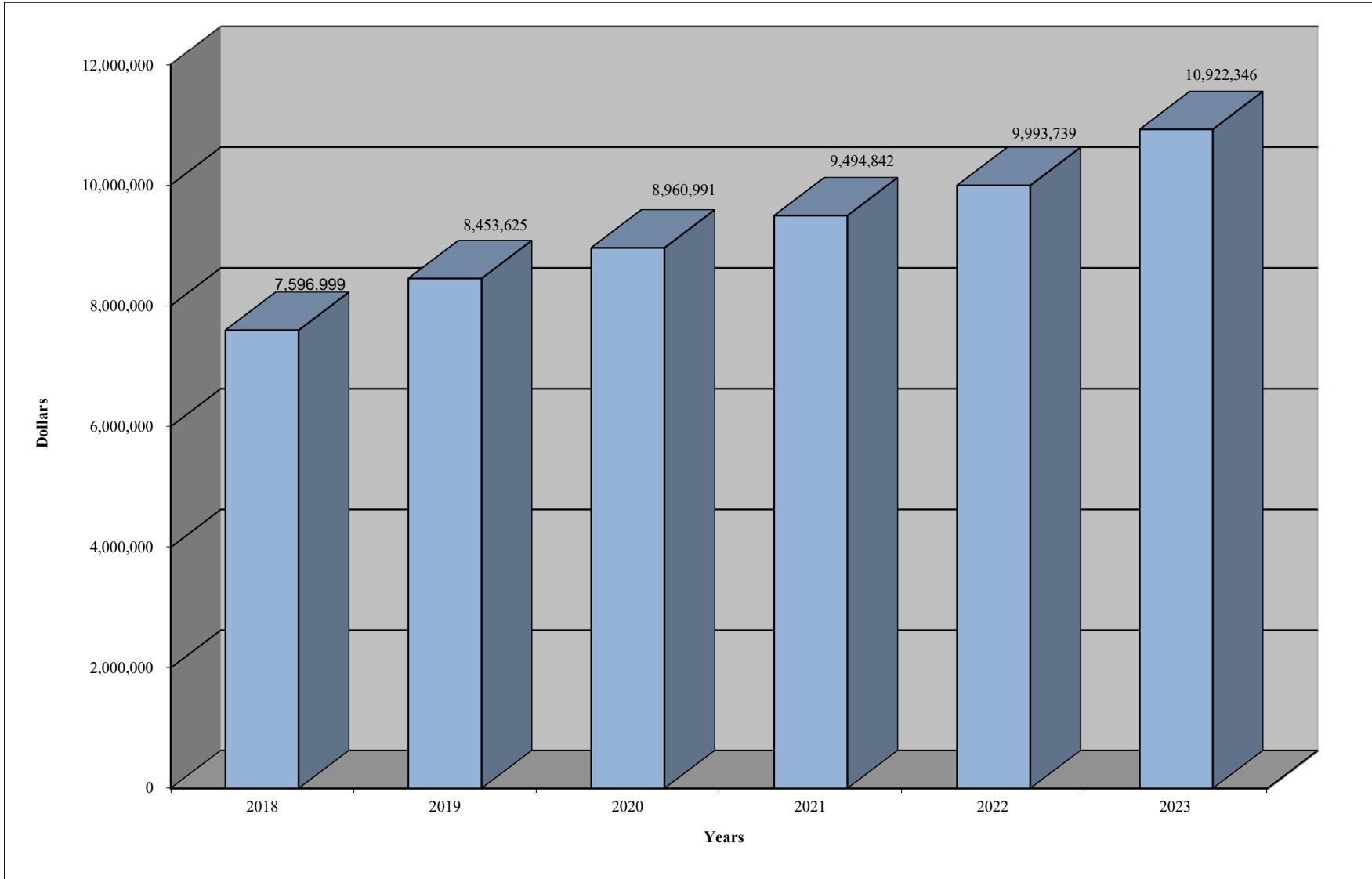
**EAST FORK FIRE PROTECTION DISTRICT**  
GENERAL FUND  
REVENUES BY MAJOR SOURCE  
(Unaudited)



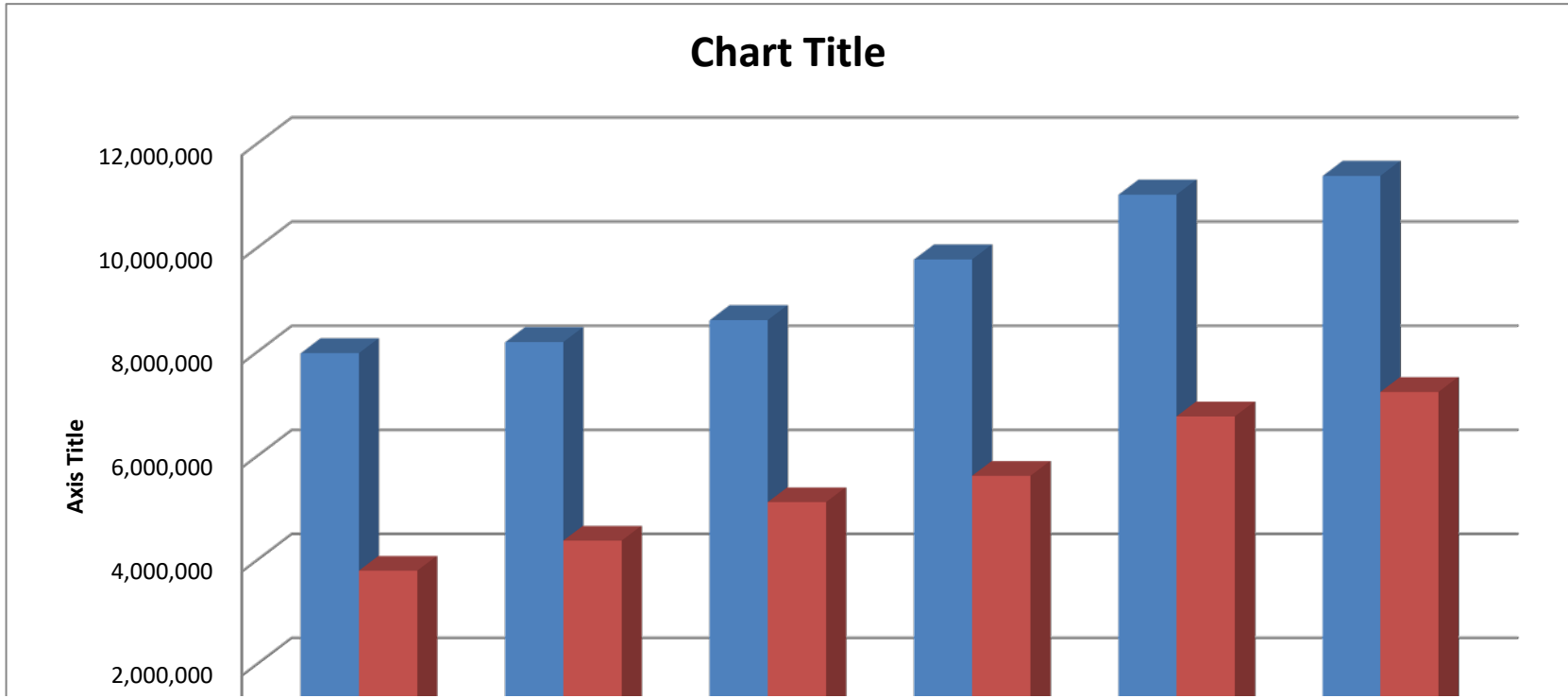
**EAST FORK FIRE PROTECTION DISTRICT**  
GENERAL FUND  
EXPENDITURES BY OBJECT  
(Unaudited)



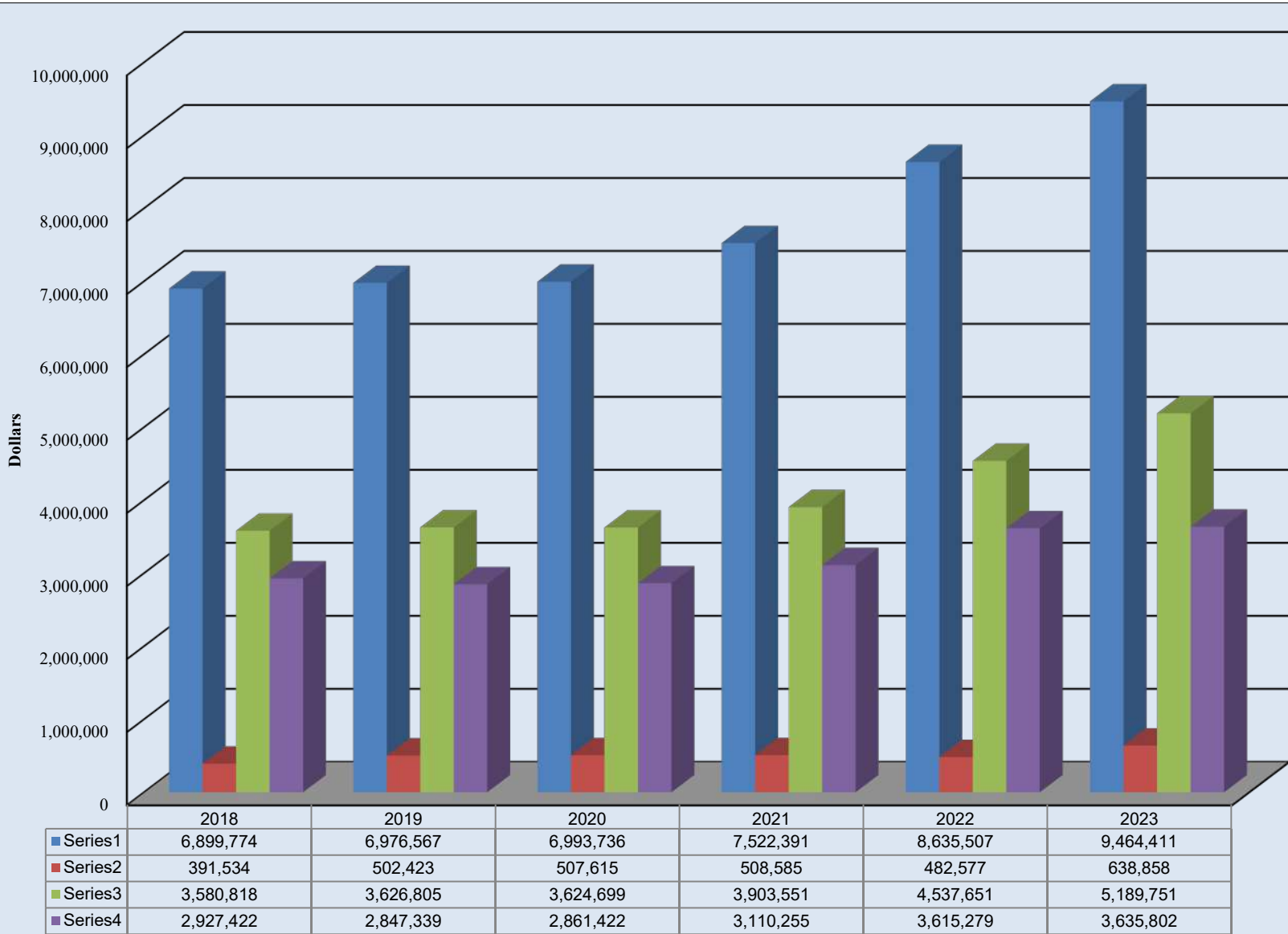
**EAST FORK FIRE PROTECTION DISTRICT**  
**GENERAL FUND**  
**AD VALOREM TAX REVENUE - LAST SIX YEARS**  
**(Unaudited)**



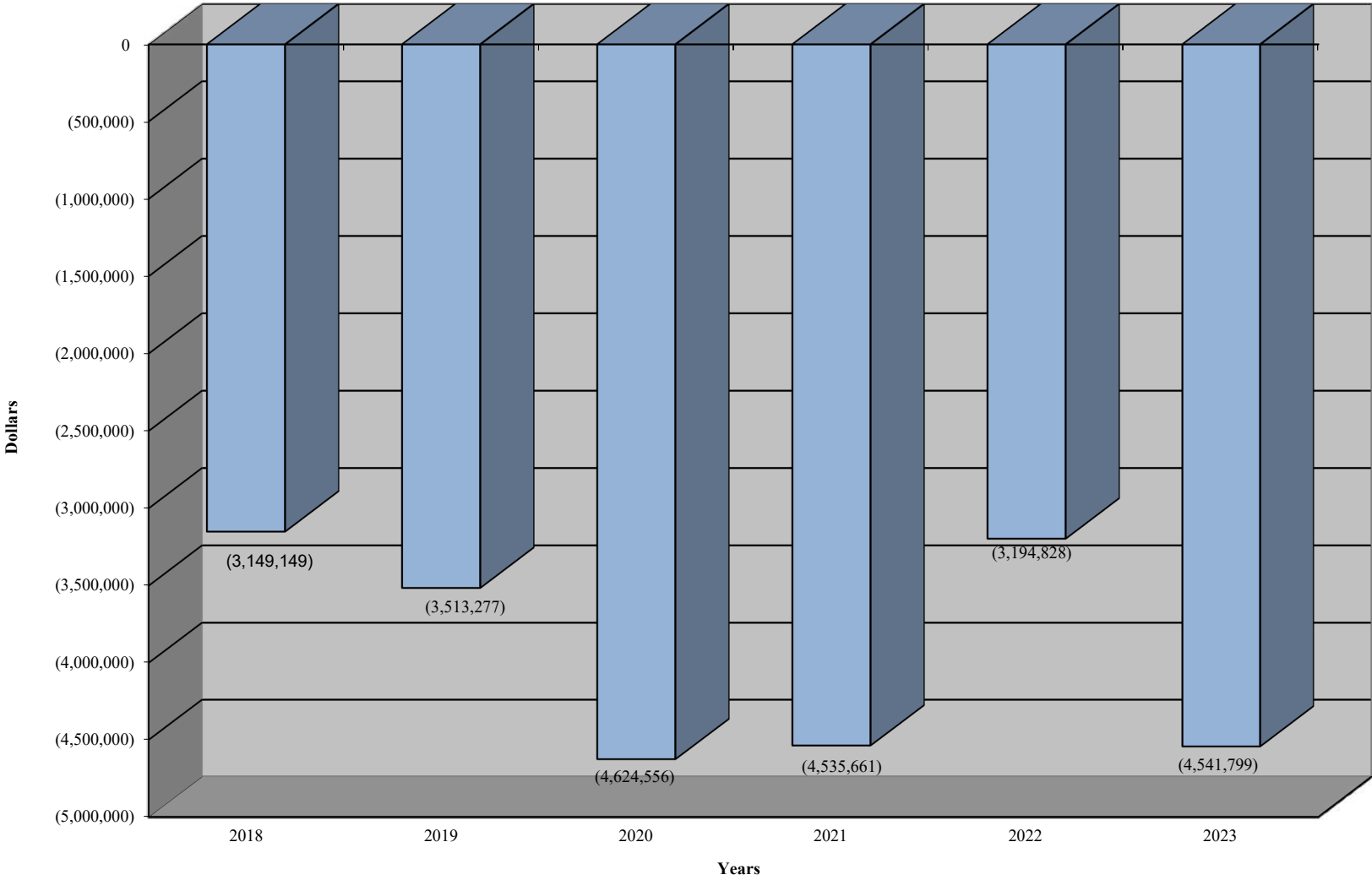
**EAST FORK FIRE PROTECTIN DISTRICT**  
GENERAL FUND -  
SALARIES AND BENEFITS  
(Unaudited)



**EAST FORK FIRE PROTECTION DISTRICT**  
**GENERAL FUND**  
**AMBULANCE BILLINGS, COLLECTION WRITE-OFFS AND CONTRACTUAL WRITE-OFFS**  
(Unaudited)



**EAST FORK FIRE PROTECTION DISTRICT**  
**FINANCIAL POSITION**  
**LAST SIX YEARS**  
(Unaudited)



**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Presentation Only.** Reports/updates from East Fork Professional Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegoyhen, President) 5 minutes.
  
2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.
  
3. **Funds Available:** NA **Amount:** NA  
**Fund Name:** NA **Account Number:** NA
  
4. **Prepared by:** Tod F. Carlini, District Fire Chief
  
5. **Meeting Date:** November 21, 2023 **Time Required:** 5 minutes
  
6. **Agenda:** Administrative Agenda
  
7. **Background Information:** This portion of the meeting will allow for reports and updates from East Fork Professional Firefighters Association including, but not limited to, the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action taken on these reports/updates.
  
8. **Reviewed by:**  

_____ District Fire Chief	_____ Board President
_____ Legal Counsel	_____ Other
  
9. **Board Action:**  

_____ Approved	_____ Approved with Modifications
_____ Denied	_____ Deferred
_____ Other	

**Agenda Item # 9**



**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Presentation Only.** Reports/updates from East Fork Volunteer Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegoyhen, President) 5 minutes.

2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.

3. **Funds Available:** NA **Amount:** NA

**Fund Name:** NA **Account Number:** NA

4. **Prepared by:** Tod F. Carlini, District Fire Chief

5. **Meeting Date:** November 21, 2023 **Time Required:** 5 minutes

6. **Agenda:** Administrative Agenda

7. **Background Information:** This portion of the meeting will allow for reports and updates from East Fork Volunteer Firefighters Association including, but not limited to, the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action taken on these reports/updates.

8. **Reviewed by:**

\_\_\_\_\_ District Fire Chief                      \_\_\_\_\_ Board President  
\_\_\_\_\_ Legal Counsel                              \_\_\_\_\_ Other

9. **Board Action:**

\_\_\_\_\_ Approved                                      \_\_\_\_\_ Approved with Modifications  
\_\_\_\_\_ Denied    \_\_\_\_\_ Deferred  
\_\_\_\_\_ Other

**East Fork Fire Protection District**

**AGENDA ACTION SHEET**

1. **Title: For Presentation Only.** Reports/updates from District Board Members and Administration concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Jacques Etchegoyhen, President) 10 minutes.
  
2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.
  
3. **Funds Available:** NA   **Amount:** NA  
  
**Fund Name:** NA   **Account Number:** NA
  
4. **Prepared by:** Tod F. Carlini, District Fire Chief
  
5. **Meeting Date:** November 21, 2023                         **Time Required:** 10 minutes
  
6. **Agenda:** Administrative Agenda
  
7. **Background Information:** This portion of the meeting will allow for reports and updates from District Board Members and Administration including, but not limited to, the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action taken on these reports/updates.
  
8. **Reviewed by:**  
\_\_\_\_\_ District Fire Chief   \_\_\_\_\_ Board President  
\_\_\_\_\_ Legal Counsel   \_\_\_\_\_ Other
  
9. **Board Action:**  
\_\_\_\_\_ Approved   \_\_\_\_\_ Approved with Modifications  
\_\_\_\_\_ Denied   \_\_\_\_\_ Deferred  
\_\_\_\_\_ Other

