

East Fork Fire Protection District



District Board Meeting
Agenda and Supporting Information for
The Meeting of November 18, 2025

EAST FORK FIRE PROTECTION DISTRICT

1694 County Road
Minden, Nevada 89423

Meeting Agenda

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

Alan Ernst, District Fire Chief

Jolene Polish, Board Clerk

Tuesday, November 18, 2025

1:00 PM Board Meeting

To attend virtually-Contact Jolene Polish
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 Jolene Polish prior to the day of the meeting at 775-782-9040 or jpolish@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 jpolish@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 on 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 Jolene Polish at 775-782-9040 to obtain help making public comments using the public comment methods.

Copies of the finalized agenda are posted at the following location prior to meeting day: East Fork Protection District Administrative Office. An electronic copy of the agenda and supporting materials are available on the following websites:

- East Fork Fire website: <https://eastforkfire.org/>
- Nevada Public notice: <https://notice.nv.gov>

Members of the public may request an electronic copy of the agenda or supporting materials by contacting Jolene Polish at jpolish@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 Jolene Polish 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 18, 2025

BOARD MEETING

1:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE – Nathan Leising

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. (John Bellona, President) 5 minutes.

APPROVAL OF PREVIOUS MINUTES

- 2. For Possible Action.** Discussion and possible action to approve the draft meeting minutes of October 21, 2025, meeting of the East Fork Fire Protection District Board of Directors. (John Bellona, President) 5 minutes.

AWARDS, RECOGNITIONS, PROCLAMATIONS & DONATIONS

- 3. For Possible Action.** Discussion and possible action to accept a \$17,000 donation from the Volunteer Firefighters’ Association to be deposited into the Burn Fund, as follows: \$5,000 from the Volunteer Firefighters’ Association, \$1,000 from Volunteer Stations 2/9, \$1,000 from Volunteer Station 5, \$1,000 from Volunteer Station 6, \$4,000 from Volunteer Station 8, and \$5,000 from Volunteer Station 3; and to authorize the Board President to issue a letter of appreciation. (Alan Ernst, District Fire Chief) 5 minutes.

- 4. For Possible Action.** Discussion and possible action to recognize and approve the presentation of a Life Saving Award to Firefighter/Paramedics Aron Harvey, Austin Evans, Josef Almedia and Firefighter/EMT Cameron Van Ness for their exemplary actions in saving a life during an emergency incident. (Alan Ernst, District Fire Chief) 15 minutes.

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.

- 5. For Possible Action.** Approval of Consent Calendar Items A-H. (Alan Ernst, District Fire Chief) 5 minutes.

FINANCE

- A. For Possible Action.** Discussion and possible action to accept the report on general ledger cash balances as of October 31, 2025. (Julie Andress, Director of Finance/CFO)
- 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 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
- C. For Possible Action.** Discussion and possible action to approve payroll expenses paid in October 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
- D. For Possible Action.** Discussion and possible action to approve the Procurement Card Transactions paid for in October 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
- 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 2025 in the amount of \$16,877.02. (Julie Andress, Director of Finance/CFO)
- F. For Possible Action.** Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of August 2025. (Julie Andress, Director of Finance/CFO)
- G. For Possible Action.** Discussion and possible action to accept the donation of \$2,000 from Timken-Sturgis Foundation and authorize a letter of

appreciation from the Board President. (Julie Andress, Director of Finance/CFO)

H. For Possible Action. Discussion and possible action to approve payment in the amount of \$19,661.36 to the Deputy Chief of Business Operations, which reflects extraordinary time spent on the August 2025 Rock Fire in Idaho, per Policy 650.16-Reimbursement Compensation for FLSA Exempt Employees. (Julie Andress, CFO/Director of Finance)

6. For Presentation Only. Budget Summary for month ending October 2025. (Julie Andress, Director of Finance/CFO) 5 minutes.

7. 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 and voluntary benefits for employees of the East Fork Fire Protection District for Calendar Year (CY) 2026, at an estimated annual cost of \$2,106,529. (Holly Megee, Director of Administrative Services) 15 minutes.

8. For Possible Action. Discussion and possible action to approve the Fiscal Year Audit ending June 30, 2025, as prepared by the accounting firm of Sciarani and Company. (Julie Andress, Director of Finance/CFO) 30 minutes.

9. For Presentation Only. Update on the status of the Wildland Fuels program including but not limited to seasonals, grants and programs. (Alan Ernst, District Fire Chief) 15 minutes

10. For Possible Action. Discussion and possible action to allow District Administration to hire two additional full-time Fuels Crew members with a total cost allocation not to exceed \$154,936 annually. (Alan Ernst, District Fire Chief) 15 minutes.

11. 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. (John Bellona, President) 5 minutes.

12. 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. (John Bellona, President) 5 minutes.

13. For Presentation Only. Reports/updates from District Board Members and the Fire Chief 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. (John Bellona, 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. (John Bellona, President)

ADJOURNMENT

14. For Possible Action. Discussion and possible action to adjourn the East Fork Fire Protection District Board Meeting. (John Bellona, President) 5 minutes.

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. (John Bellona, President) 5 minutes.
2. **Recommended Motion:** Motion to approve the meeting agenda for November 18, 2025.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Jolene Polish, Board Clerk
5. **Meeting Date:** November 18, 2025 **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.

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 October 21, 2025, meeting of the East Fork Fire Protection District Board of Directors. (John Bellona, President) 5 minutes.
2. **Recommended Motion:** Motion to approve the minutes of the October 21, 2025, meeting.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Jolene Polish, Clerk to the Board
5. **Meeting Date:** November 18, 2025 **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 21, 2025. Attached are the draft minutes.

Agenda Item # 2

DRAFT

The Board Meeting of the East Fork Fire Protection District Board was held on Tuesday, October 21, 2025, in-person and virtually, beginning at 1:00 PM.

East Fork Fire Protection District Board Present:

John Bellona, President, District 1 (online)
Barbara Griffin, Director, District 2 (online)
Bernard Curtis, Director, District 3
Nathan Leising, Director, District 4
Mike Sommers, Secretary, District 5

Staff:

Alan Ernst, District Fire Chief (online)
Larry Goss, Deputy Chief of Business Management (online)
Amy Ray, Deputy Chief/Fire Marshal (online)
Michael Shockey, Deputy Chief of Emergency Operations (absent)
Brad Driscoll, Division Chief/Risk Management (absent)
Holly Megee, Director of Administrative Services
Julie Andress, Director of Finance/CFO
Mark Forsberg, District Legal Counsel
Erica Amatore, Clerk to the Board

Additional attendees that addressed the Board:

Kevin May, IAFF Local 3726 Union President (online)

CALL TO ORDER

Secretary Mike Sommers

INITIAL MEETING BUSINESS

PLEDGE OF ALLEGIANCE

Director Bernard Curtis led the Pledge of Allegiance

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 will not be taken as a public hearing is not legally required.

Public Comment may be limited to three minutes per speaker, which will be decided by Board President or other presiding officers 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 open 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.

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

ADMINISTRATIVE AGENDA

The Administrative Calendar handled as follows:

1. The Secretary 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. (Mike Sommers, Secretary) 5 minutes.

Secretary Mike Sommers opened public comment.

Secretary Mike Sommers asked Legal Counsel Forsberg if items 7, 8, 9 and 10 could be discussed and voted on as one item since they are all similar resolutions regarding plan review fees.

Legal Counsel Forsberg noted yes, this would be appropriate.

Public comment closed.

MOTION to approve the meeting agenda for October 21, 2025.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Bernard Curtis
SECOND BY:	Nathan Leising
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

APPROVAL OF PREVIOUS MINUTES

2. For Possible Action. Discussion and possible action to approve the draft meeting minutes of the September 16, 2025, meeting of the East Fork Fire Protection District Board of Directors. (Mike Sommers, Secretary) 5 minutes.

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve the draft meeting minutes of the September 16, 2025, meeting of the East Fork Fire Protection District Board of Directors.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Bernard Curtis
SECOND BY:	Nathan Leising
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSTAIN:	
ABSENT:	

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. (Mike Sommers, Secretary) 5 minutes.

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 September 30, 2025. (Julie Andress, Director of Finance/CFO)
- 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 September 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
- C. For Possible Action.** Discussion and possible action to approve payroll expenses paid in September 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
- D. For Possible Action.** Discussion and possible action to approve the Procurement Card Transactions paid for in September 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
- 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 August 2025 in the amount of \$(3,344.44). (Julie Andress, Director of Finance/CFO)
- F. For Possible Action.** Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of July 2025. (Julie Andress, Director of Finance/CFO)

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

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

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Barbara Griffin
SECOND BY:	Bernard Curtis
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

4. For Presentation Only. Budget Summary for month ending September 2025. (Julie Andress, Director of Finance/CFO) 5 minutes.

Director of Finance/CFO Julie Andress stated:

- The budget summary shows Department 297: Debt Service at 53% complete because the District made two payments a year for the bond, principal and interest

Secretary Mike Sommers asked why prevention has already used 50% of their budget for the year.

Director of Finance / CFO Julie Andress stated prevention had to purchase a system they utilize. It is always a one-time yearly cost.

5. For Possible Action. Discussion and possible action to adopt on second reading Resolution 2025R-003, the 2024 International Wildland Urban Interface Code, as adopted by the Nevada State Fire Marshal's Division through its enactment of NAC 477.283, and as amended by the District. (Amy Ray, Deputy Fire Chief/Fire Marshal) 15 minutes.

Deputy Chief/Fire Marshal Amy Ray noted:

- This resolution has amendments which turn into regulations for the District
- These regulations will not be enforced until January 1, 2026. The reason the District is adopting now is because the resolution needs to go into Title 20 of the Douglas County Code
- The building department and community development will take their amendments to the County Commissioner meeting next month and include East Fork Fire's documents into the adoption of Douglas County Title 20

Secretary Mike Sommers stated he understood Deputy Chief/Fire Marshal Amy Ray has held workshops on this proposed resolution and have had responses that were satisfactory with this adoption.

Deputy Chief/Fire Marshal Amy Ray noted that is correct.

President John Bellona asked Deputy Chief Ray when she held the workshops with other fire agencies, are they also adopting the same code with the same amendments.

Deputy Chief/Fire Marshal Amy Ray stated yes, Central Lyon Fire and Tahoe Douglas Fire were in attendance and they are both adopting the amendment codes per their requirements under state law. Deputy Chief Ray concluded both Central Lyon Fire and Tahoe Douglas Fire are in an inter-local agreement with the State Fire Marshal's Office and they are required to adopt both the fire code and the Wild Urban Interface Code.

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve the adoption on the second reading of Resolution 2025R-003, the *2024 International Wildland Urban Interface Code*, as adopted by the Nevada State Fire Marshal's Division through its enactment of NAC 477.283, and as amended by the District.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	John Bellona
SECOND BY:	Bernard Curtis
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

Director Curtis noted he seconded this motion with the caveat that the workshop meetings were not well attended by the public that drives this change, and all five Board members attended the workshop meetings.

Secretary Mike Sommers included, with Deputy Chief Ray's work on the economic impact statement, it was determined to be a negative effect upon the adoption of this resolution.

6. For Possible Action. Discussion and possible action to adopt on second reading Resolution 2025R-004, to adopt the *2024 International Fire Code* and all model codes, with the exception of the *2024 International Wildland Urban Interface Code*, as adopted by the Nevada State Fire Marshal's Division through its enactment of NAC 477.283, and as amended by the District. (Amy Ray, Deputy Fire Chief/Fire Marshal) 15 minutes.

Deputy Chief/Fire Marshal Amy Ray noted:

- The adoption of these model codes, including the International Fire Code, is also adopted by state law
- The District has its own regulations and amendments
- Central Lyon Fire, Tahoe Douglas Fire and several other jurisdictions in the area are also adopting these amendments and the 2024 model codes

Secretary Mike Sommers asked Deputy Chief Ray if the previous workshops held on this code adoption also had a request for participation on the proposed changes.

Deputy Chief/Fire Marshal Ray stated yes, there was a workshop held as a group with the Northern Nevada Amendment Group.

Secretary Mike Sommers stated he understood there was no economic impact on the adoption of this resolution.

Deputy Chief/Fire Marshal Ray stated yes, that is correct.

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve on the second reading of Resolution 2025R-004, to adopt the *2024 International Fire Code* and all model codes, with the exception of the *2024 International Wildland Urban Interface Code*, as adopted by the Nevada State Fire Marshal's Division through its enactment of NAC 477.283, and as amended by the District.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	John Bellona
SECOND BY:	Barbara Griffin
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

Legal Counsel Mark Forsberg advised the Board to read the language into record again regarding the economic impact.

Director Curtis stated the business impact statement states the Board has determined the adoption of the fees will not impose a direct and significant economic burden upon a business or directly restrict the information, operation or expansion of a business.

Secretary Mike Sommers stated for items 7-10, he would like to read each item individually but would like to have one discussion for all items 7-10 as they are pretty much the same and all relate to Deputy Chief Ray's proposal. Secretary Sommers concluded the Board can either decide to adopt each item individually or adopt them in a compilation all at once.

7. For Possible Action. Discussion and possible action to approve Resolution 2025R-005, Fire Prevention Division fee schedule for Required Operational Permits and associated fees in accordance with the requirements of NAC 477 and the 2024 International Fire Code, effective upon passage on October 21, 2025. This is the second reading. (Amy Ray, Deputy Fire Chief/Fire Marshal) 15 minutes.

8. For Possible Action. Discussion and possible action to approve Resolution 2025R-006 Fire Prevention Division schedule for Fire and Life Safety Plan Review, in accordance with the requirements of NAC 477 and the 2024 International Fire Code, effective upon passage October 21, 2025. This is the second reading. (Amy Ray, Deputy Fire Chief/Fire Marshal) 15 minutes.

9. For Possible Action. Discussion and possible action to adopt on second reading Resolution 2025R-007, the Fire Prevention Division schedule for Development Review fees in accordance with the requirements of NAC 477 and the 2024 International Fire Code, effective upon passage on October 21, 2025. (Amy Ray, Deputy Fire Chief/Fire Marshal) 15 minutes.

10. For Possible Action. Discussion and possible action to adopt on second reading Resolution 2025R-008, the Fire Prevention Division schedule for Miscellaneous Plan Review and Inspection Fees Schedule, in accordance with the requirements of NAC 477 and the 2024 International Fire Code, effective upon passage October 21, 2025. (Amy Ray, Deputy Fire Chief/Fire Marshal) 15 minutes.

Deputy Chief/Fire Marshal Amy Ray noted:

- The District will be adopting these four fee schedules that were read at first readings in September and operational permits that are in the fire code and fees the District is allowed to charge for
- In the past, the District only had approval to charge fees for about 14 of the permits, even though the District was allowed to inspect and issue permits, the District couldn't charge
- There is now a fee for all permits

Deputy Chief/Fire Marshal Amy Ray noted one of the biggest things to understand is if one business has several fees and several inspections associated or several operational permits, the District does not stack the fees. There is only one fee charged for several operational permits if they are issued for a single business.

Deputy Chief/Fire Marshal Amy Ray noted the District was tasked with presenting a new fee schedule for the Fire and Life Safety Plan review schedule.

The District is handling it very similar to the building department process, using a sliding scale within and using the building valuation table to determine the specific fee associated with that valuation.

Deputy Chief/Fire Marshal Amy Ray noted development review fees will now be in tandem with the building department. Both entities will be charging for the same items.

Secretary Mike Sommers noted there was a workshop held for all four plan fee items with Douglas County, Central Lyon Fire, Tahoe Douglas Fire, Director Bernard Curtis and himself.

Deputy Chief/Fire Marshal Amy Ray stated, yes, there was a workshop held in accordance with NRS. Letters and business impact statements were also sent out to notify the public. Deputy Chief/Fire Marshal Ray stated public input was welcome at this workshop; none was received.

Secretary Mike Sommers stated he understood, in some cases, these new fees are less than some of the outlining jurisdictions.

Deputy Chief/Fire Marshal Amy Ray stated yes, that is correct, and at the workshop, Central Lyon Fire announced East Fork Fire's fees are less than theirs.

Secretary Mike Sommers asked if some fees are required for annual inspections.

Deputy Chief/Fire Marshal Amy Ray stated yes, operational permits are required annually. The District can charge an annual fee for businesses as well.

Secretary Mike Sommers asked if Deputy Chief Ray found, again, there is no negative impact financially as a direct and significant burden upon businesses.

Deputy Chief/Fire Marshal Amy Ray stated yes, that is correct. Deputy Chief/Fire Marshal Ray noted, in some cases, looking at building comparisons with the new Fire and Life Safety plan review fee schedule, the fees go down at least 30% - 50%.

Secretary Sommers stated he asked Deputy Chief Ray to create a comparison chart of fee costs between the previous fees and the current fees. Deputy Chief Ray created the chart. It was handed out to the Board for review and will be posted on the East Fork Fire website for the public to view. Secretary Sommers concluded the chart shows the new fees are up to 40% less than the previous fees.

Legal Counsel Forsberg noted the business impact statement law requires that you target the industries and the businesses that are going to be affected by these fees and the Builder's Association is notified. The general public gets notice in a general way. Businesses who are directly affected receive the information directly and this was done appropriately by East Fork Fire's prevention division.

Secretary Mike Sommers clarified with Deputy Chief Ray that he understood the information was sent out to all those affected.

Deputy Chief/Fire Marshal Amy Ray stated yes, she sent out the information to two different Chamber of Commerce groups, all located not only in the area, but also throughout the state. The opportunity for these groups was available for both the workshops and any public comment.

Director Curtis asked Legal Counsel Forsberg if he noticed any issue with how this was handled.

Legal Counsel Forsberg stated, no, it was done correctly. He worked with Deputy Chief Ray throughout the whole process, and it was handled very well.

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve Resolution 2025R-005, Fire Prevention Division fee schedule for Required Operational Permits and associated fees in accordance with the requirements of NAC 477 and the *2024 International Fire Code*, effective upon passage on October 21, 2025; Resolution 2025R-006 Fire Prevention Division schedule for Fire and Life Safety Plan Review, in accordance with the requirements of NAC 477 and the *2024 International Fire Code*, effective upon passage October 21, 2025; Resolution 2025R-007, the Fire Prevention Division schedule for Development Review fees in accordance with

the requirements of NAC 477 and the *2024 International Fire Code*, effective upon passage on October 21, 2025; and Resolution 2025R-008, the Fire Prevention Division schedule for Miscellaneous Plan Review and Inspection Fees Schedule, in accordance with the requirements of NAC 477 and the *2024 International Fire Code*, effective upon passage October 21, 2025. This is the second reading on all 4 Resolutions, and the business impact statement states the Board has determined the adoption of the fees will not impose a direct and significant economic burden upon a business or directly restrict the information, operation or expansion of a business.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Bernard Curtis
SECOND BY:	Barbara Griffin
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

11. For Possible Action. Discussion and possible action to approve a contract with Asphalt Protectors Inc. (API) to make necessary asphalt repairs, fill and seal cracks, and sealcoat Fire Station 7 in the amount of \$117,089.58. (Larry Goss, Deputy Fire Chief, Business Operations) 10 minutes.

Larry Goss, Deputy Chief of Business Operations noted:

- Paving and repairs have begun at Station 7, as well as ceiling repairs at several District facilities
- The paving at Station 7 needs a proper sealing which exceeds the spending authority
- The paving contract with Asphalt Protectors Incorporated is \$117,000

Secretary Mike Sommers asked if there was a reason all the stations requiring sealing weren't incorporated under one bid on the consent calendar.

Deputy Chief of Business Operations Larry Goss stated he had all the bids reviewed together, but the company did their bidding one contract at a time.

Secretary Mike Sommers asked if this was the only company that was solicited for a bid proposal.

Deputy Chief of Business Operations Larry Goss stated he solicited three different vendors. He was waiting on one vendor for additional quotes, they never responded, and the last vendor did not submit a quote.

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve a contract with Asphalt Protectors Inc. (API) to make necessary asphalt repairs, fill and seal cracks, and sealcoat Fire Station 7 in the amount of \$117,089.58.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Bernard Curtis
SECOND BY:	Barbara Griffin
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

12. For Possible Action. Discussion and possible action to award a contract to Braun Northwest Inc. of Chehalis, Washington for the purchase of a 2026 FORD F450 4X4 ambulance prep diesel chassis and for remounting/refurbishing of one (1) existing North Star Type I 153" #672-R Module in FY 25/26, at a cost of \$227,913.00 and to authorize the District Fire Chief to execute all necessary documents. (Larry Goss, Deputy Fire Chief, Business Operations). 10 minutes.

Larry Goss, Deputy Chief of Business Operations noted:

- The District is ready for a remount
- The District is looking for a 2026 or a 2027 chassis, depending on which can be delivered the soonest
- The remount will include removing the old box and placing it on the new chassis and repainting the box
- Remounts have been proven to be cost-effective and more of an expeditious process than bidding on a brand-new ambulance

Secretary Mike Sommers asked Deputy Chief Goss if the District is taking a box off a chassis and refurbishing it, what happens to the old chassis?

Larry Goss, Deputy Chief of Business Operations stated the condition of the old chassis is inspected and then one of three things can happen: it can get turned back into Braun Northwest, which is normally not worth the money received, it can go to auction, or it can be repurposed.

Larry Goss, Deputy Chief of Business Operations stated the last chassis East Fork Fire received is being put on a backup tow vehicle for the Fuels Crew to use for the incident command trailer.

Secretary Mike Sommers asked Deputy Chief Goss if there would be a possibility of the District using this old chassis.

Larry Goss, Deputy Chief of Business Operations stated the old chassis will be evaluated before any decisions are made.

Secretary Mike Sommers asked Deputy Chief Goss what the Ford warranty is on refurbishing the old box.

Deputy Chief of Business Operations Larry Goss stated he would look into it, but typically the box coming off an old chassis is warranted the whole time it is under contract. Deputy Chief Goss concluded he would get back to Secretary Sommers on the specifics of the contract, but typically there is good warranty coverage.

Secretary Mike Sommers asked if a new warranty would be issued on the refurbished box.

Deputy Chief of Business Operations Larry Goss stated there will be two warranties, one for the box and one for the chassis. Deputy Chief Goss said he believes the warranty on the box is a lifetime warranty and Ford will continue to service the box and remount as long as it can be done.

Secretary Mike Sommers asked Deputy Chief Goss if the equipment being taken off and returned to East Fork Fire has a use for the District.

Deputy Chief of Business Operations Larry Goss stated yes, the equipment will come off the ambulance before it goes for remount. When the remount is complete and sent back, the equipment will go back on the ambulance.

Secretary Mike Sommers asked Deputy Chief Goss if the same equipment will be reinstalled.

Deputy Chief of Business Operations Larry Goss stated yes, that is correct.

Secretary Mike Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to award a contract to Braun Northwest Inc. of Chehalis, Washington for the purchase of a 2026 FORD F450 4X4 ambulance prep diesel chassis and for remounting/refurbishing of one (1) existing North Star Type I 153" #672-R Module in FY 25/26, at a cost of \$227,913.00 and to authorize the District Fire Chief to execute all necessary documents.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	John Bellona
SECOND BY:	Bernard Curtis
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

13. 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. (Mike Sommers, Secretary) 5 minutes.

No report.

14. 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. (Mike Sommers, Secretary) 5 minutes.

No report.

15. For Presentation Only. Reports/updates from District Board Members and the Fire Chief 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. (Mike Sommers, Secretary) 10 minutes.

District Fire Chief Ernst noted:

- Proud to announce on November 3 the partnership with NDF at Station 15 for co-staffing with the District will take place and a ribbon-cutting ceremony will commence
- The Battleborn Helicopter has had tremendous success
- A meeting was held at Station 12 for residents inquiring about the Battleborn Helicopter. About 70 residents attended with their questions; a lot of positive feedback and support was received

Mark Forsberg, District Legal Counsel noted:

- No report.

Julie Andress, Director of Finance/CFO noted:

- Still working on the prior year annual audit. A rough draft is expected to be completed by the end of the month to be brought before the Board at the next meeting

Holly Megee, Director of Administrative Services noted:

- 4 new Firefighters started at the regional fire academy last week and are performing well

Director Bernard Curtis noted:

- Attended a tour of Clear Creek with Director Nate Leising and District Fire Chief Ernst. It is a very impressive addition to the County
- Director Sommers and himself attended the meeting at Station 12 concerning the public outreach about the Battleborn Helicopter, which was very well attended. There were some thoughtful and considerate questions asked.

Director Nathan Leising noted:

- His tour of Clear Creek was impressive from a forest standpoint on everything that has been done by thinning out and making the area safer.

Secretary Mike Sommers noted:

- When he went on his tour to Clear Creek he was also impressed and happy to see the community being very responsive and working with East Fork Fire and other jurisdictions
- Impressed with the evacuation plan set in place
- Excited about the potential to possibly establish a helipad with Battleborn and house an ALS brush rig in the Clear Creek community

President Joh Bellona noted:

- No report.

Amy Ray, Deputy Chief/Fire Marshal noted:

- Seasonal open burning has begun and will run from October 18 – December 21
- Staying busy with plan submittals and incorporating the new code

Director Nathan Leising asked Deputy Chief Ray about co-op burning permits. He stated he had a neighbor call him and ask why the District was no longer issuing co-operational permits for ranchers with agricultural property.

Deputy Chief/Fire Marshal Amy Ray stated there are a couple reasons; those permits were issued under a prior code about 4 cycles ago and the District recently had an incident earlier this year where a resident thought they were covered on a co-operational burn permit and they weren't. This fire was an illegal burn. The biggest problem with co-operational burn permits is the liability and the responsibility that all parties listed on the permit need to understand. Deputy Chief Ray concluded it makes it difficult to understand who is burning where and when on the joined property.

Deputy Chief/Fire Marshal Amy Ray noted once the District starts using the new First Due system, residents will be able to apply for their burn permits online and the District will have more control of knowing who is burning and exactly where it is located. This will help dispatch as well when toning the fire because District staff will know where it is located. Deputy Chief Ray stated the District will no longer issue co-operational burn permits.

Director Barbara Griffin noted:

- No report.

CLOSING PUBLIC COMMENT (No Action)

Secretary Mike Sommers opened public comment.

Kevin May, IAFF Local 3726 Union President was not available to comment earlier for item 13 because he is in charge of running the regional fire academy in Carson City. He sent a message to be read into record. Secretary Sommers read President May's statement into the record: Tomorrow, October 22 at 9:00 AM at Station 12, the Union will be presenting a check to the Northern Nevada Children's Cancer Foundation for \$10,000.

Public comment closed.

ADJOURNMENT

16. For Possible Action. Discussion and possible action to adjourn the East Fork Fire Protection District Board Meeting. (Mike Sommers, Secretary) 5 minutes.

MOTION to adjourn; carried.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Bernard Curtis
SECOND BY:	John Bellona
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

There being no further business to come before the Board, 1:53 PM the meeting was adjourned.

Respectfully submitted:

Mike Sommers, Secretary
East Fork Fire Protection District

ATTEST:

Erica Amatore, Clerk to the Board
East Fork Fire Protection District

DRAFT

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to accept a \$17,000 donation from the Volunteer Firefighters' Association to be deposited into the Burn Fund, as follows: \$5,000 from the Volunteer Firefighters' Association, \$1,000 from Volunteer Stations 2/9, \$1,000 from Volunteer Station 5, \$1,000 from Volunteer Station 6, \$4,000 from Volunteer Station 8, and \$5,000 from Volunteer Station 3; and to authorize the Board President to issue a letter of appreciation. (Alan Ernst, District Fire Chief) 5 minutes.
2. **Recommended Motion:** Motion to accept a \$17,000 donation from the Volunteer Firefighters' Association to be deposited into the Burn Fund, as follows: \$5,000 from the Volunteer Firefighters' Association, \$1,000 from Volunteer Stations 2/9, \$1,000 from Volunteer Station 5, \$1,000 from Volunteer Station 6, \$4,000 from Volunteer Station 8, and \$5,000 from Volunteer Station 3; and to authorize the Board President to issue a letter of appreciation.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **Time Required:** 5 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** The District has received notification from the Volunteer Firefighters' Association regarding a collective donation totaling \$17,000 in support of the Burn Fund.

The Burn Fund provides financial assistance to community members affected by fire-related injuries or losses. The donation reflects the volunteers' ongoing dedication and partnership with the District to enhance community safety and care.

The District is most grateful for this donation.

Agenda Item # 3



**EAST FORK FIRE
PROTECTION DISTRICT**
1694 County Road
Minden, Nevada 89423
(775) 782-9040

November 18, 2025

Dear EFFPD Volunteer Association,

The East Fork Fire Protection District extends its deepest gratitude for your extraordinarily generous donation of \$17,000 to the District's Burn Fund.

This contribution, comprising \$5,000 from the Volunteer Firefighters' Association; \$1,000 each from Volunteer Stations 2/9, 5, and 6; \$4,000 from Volunteer Station 8; and \$5,000 from Volunteer Station 3, demonstrates the outstanding commitment and unity of our volunteer stations.

The Burn Fund provides crucial financial assistance to community members who have suffered fire-related injuries or losses. Your donation significantly strengthens our ability to support those in need and reflects the volunteers' unwavering dedication to serving and protecting our community.

Your generosity, compassion, and partnership with the District are sincerely appreciated by the Board of Directors and the staff of the East Fork Fire Protection District.

Sincerely,

District Fire Board President
East Fork Fire Protection District

cc: file, Chris Lang, Keith Fuggles, Tom Hein, Rick Meyers, James Doolittle, Mike Randall

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to recognize and approve the presentation of a Life Saving Award to Firefighter/Paramedics Aron Harvey, Austin Evans, Josef Almedia and Firefighter/EMT Cameron Van Ness for their exemplary actions in saving a life during an emergency incident. (Alan Ernst, District Fire Chief) 15 minutes.
2. **Recommended Motion:** Motion to approve the presentation of a Life Saving Award to Firefighter/Paramedics Aron Harvey, Austin Evans, Josef Almedia and Firefighter/EMT Cameron Van Ness in recognition of their outstanding courage, quick action, and commitment to public safety that directly contributed to saving a life.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **Time Required:** 15 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** On October 11, 2025, Firefighter/Paramedics Aron Harvey, Austin Evans, Josef Almedia and Firefighter/EMT Cameron Van Ness demonstrated exceptional professionalism, bravery, and composure while responding to a life-threatening emergency involving a P1 MVC rollover involving a side-by-side off Sunrise Pass Rd in the Johnson Lane sandpits area.

Their rapid assessment, decisive actions, and effective coordination with emergency response resources directly resulted in the preservation of life. Their conduct reflects the highest standards of the District's core values, service, integrity, and dedication to community safety.

The Life Saving Award is presented to individuals whose actions directly result in saving or significantly prolonging a human life. Recognition of such actions not only honors the recipient(s) but also reinforces the District's ongoing commitment to excellence in emergency response and public service.

Agenda Item # 4

Nature of call: P1 MVC rollover involving side-by-side

IR #: 1006322

East Fork units were dispatched for a P1 MVC involving a side-by-side off Sunrise Pass Rd in the Johnson Ln sandpits area. Dispatch reported a total of two patients, one with extensive facial trauma. East Fork units arrived on scene and triaged the patients as one red, and one yellow. Two medical helicopters were requested to the scene for transport. The red patient had extensive facial trauma and was beginning to have agonal breathing. Ventilation could not be performed on this individual due to the trauma he sustained, and a medical condition called "trismus" which is the when the jaw locks in place and cannot be opened. The paramedics on scene made the decision to perform a surgical cricothyroid to oxygenate the patient. This procedure is very rare and challenging for any normal-sized person. This patient was a large man with a small neck, making this procedure dramatically more challenging. The paramedics were successful with the surgical cric and were able to ventilate the patient until the medical helicopters arrived to transport the patients to the regions trauma center.

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Approval of Consent Calendar Items A-H. (Alan Ernst, District Fire Chief) 5 minutes.
2. **Recommended Motion:** Motion to approve the Consent Calendar Items A-H.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **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 items A-H, which are attached.

Agenda Item # 5

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, 2025. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to accept the report on general ledger cash balances as of October 31, 2025.
3. **Funds Available:** NA **Amount:** \$6,236,932.55
Fund Name: General, Emergency **Account Number:** Various
4. **Prepared by:** Julie Andress, Director of Finance/CFO
5. **Meeting Date:** November 18, 2025 **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.

Agenda Item # 5A

East Fork Fire Protection District

Cash Cross Fund Report

As of:

10/31/2025

Fund #	Fund Name	Account #	Account Description	Beginning of Month Balance	Changes	Ending of Month Balance
650	General Fund	101.650	Cash in Bank - EFFPD	863,618.51	(106,816.89)	756,801.62
650	General Fund	101.701	LGIP - Local Govt Investment Pool	6,457,617.06	(1,350,000.00)	5,107,617.06
650	General Fund	101.703	Reserve Account - Pitney Bowes	2,944.00	400.00	3,344.00
650	General Fund	102.000	Petty Cash	100.00	-	100.00
Fund Total				7,324,279.57	(1,456,416.89)	5,867,862.68
651	Emergency Fund	101.701	LGIP	369,069.87	-	369,069.87
Fund Total				369,069.87	-	369,069.87
Grand Total: 2 Funds				7,693,349.44	(1,456,416.89)	6,236,932.55

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 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
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 2025 per NRS 474.210.
3. **Funds Available:** Yes **Amount:** \$1,350,651.71

Fund Name: General **Account Number:** Various
4. **Prepared by:** Julie Andress
5. **Meeting Date:** November 18, 2025 **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.

Agenda Item # 5B

Company name: East Fork Fire Protection District
Report name: Payables for Prior Month
Report title 2: Monthly Board Report
Created on: 11/3/2025
Fund: All Funds--All Funds

Type	Date	Check No.	Payee Name	Amount
Check	10/1/2025	14361	Southwest Gas Corporation	528.92
Record Transfer	10/2/2025		Cybersource	17.18
Record Transfer	10/2/2025		Principal Life Insurance Co.	622.50
Record Transfer	10/2/2025		AuthorizeNet	30.00
Record Transfer	10/2/2025		Waystar	947.61
Record Transfer	10/3/2025		State of NV - DCP	26,708.66
Record Transfer	10/3/2025		State of NV - DCP	1,102.80
Record Transfer	10/3/2025		Aflac	1,380.04
Record Transfer	10/6/2025		VOYA Benefit Strategies	12,129.26
Record Transfer	10/8/2025		VOYA Benefit Strategies	28.50
Check	10/10/2025	14362	Ace Hardware	90.07
Check	10/10/2025	14363	Airtec Gases, LLC	225.60
Check	10/10/2025	14364	Amy Ray	301.00
Check	10/10/2025	14365	Anthem BC/BS 73651	2,184.79
Check	10/10/2025	14366	Anthony Seghieri	3,555.00
Check	10/10/2025	14367	Bauer Compressors, Inc	1,795.67
Check	10/10/2025	14368	Bently Ranch	139.50
Check	10/10/2025	14369	Bighorn Plumbing	4,425.00
Check	10/10/2025	14370	Bobula's Septic Service, LLC	1,200.00
Check	10/10/2025	14371	Bound Tree Medical, LLC	3,999.69
Check	10/10/2025	14372	Building Services of CA & NV, LLC	525.00
Check	10/10/2025	14373	Burroff and Associates, LTD	2,100.00
Check	10/10/2025	14374	Cintas	132.43
Check	10/10/2025	14375	CMC Tire Inc	4,540.98
Check	10/10/2025	14376	Conway Communications	105.00
Check	10/10/2025	14377	Douglas County Utilities	2,123.48
Check	10/10/2025	14378	Douglas Disposal	834.20
Check	10/10/2025	14379	Entenmann-Rovin Co	1,169.40
Check	10/10/2025	14380	Flyers Energy LLC	5,774.97
Check	10/10/2025	14381	Gardnerville Ranchos GID	419.58
Check	10/10/2025	14382	Hunt & Sons, Inc	105.35
Check	10/10/2025	14383	Jeff Ortega	3,737.00
Check	10/10/2025	14384	Juniper Strategies, LLC	10,948.00
Check	10/10/2025	14385	Life-Assist, Inc	5,298.95
Check	10/10/2025	14386	LN Curtis	4,512.33
Check	10/10/2025	14387	MacLeod Watts, Inc.	2,775.00
Check	10/10/2025	14388	Marshall EMS Billing	7,166.72
Check	10/10/2025	14389	Melba Ellis	325.00
Check	10/10/2025	14390	Michael Swift	100.00
Check	10/10/2025	14391	Motorola Solutions, Inc	3,913.56
Check	10/10/2025	14392	Oshinski & Forsberg, Ltd.	1,160.00
Check	10/10/2025	14393	Pacific Shredding	57.78
Check	10/10/2025	14394	Parts House	413.32

Company name: East Fork Fire Protection District
Report name: Payables for Prior Month
Report title 2: Monthly Board Report
Created on: 11/3/2025
Fund: All Funds--All Funds

Type	Date	Check No.	Payee Name	Amount
Check	10/10/2025	14395	Pestmaster Services	99.00
Check	10/10/2025	14396	Public Employee's Benefits Program	348.76
Check	10/10/2025	14397	REMSA	8.50
Check	10/10/2025	14398	Riley Plumbing & Heating LTD	645.24
Check	10/10/2025	14399	Siddons-Martin Emergency Group	5,070.65
Check	10/10/2025	14400	Silver State International	331.55
Check	10/10/2025	14401	Tahoe Supply Company LLC	1,132.55
Check	10/10/2025	14402	Teleflex	3,850.00
Check	10/10/2025	14403	The Estate of John Corona	162.97
Check	10/10/2025	14404	Town of Minden	730.97
Check	10/10/2025	14405	TSA Custom Car and Truck	150.86
Check	10/10/2025	14406	ubeo Business Services	16.17
Check	10/10/2025	14407	Uniformity of Nevada LLC	1,062.29
Check	10/10/2025	14408	Xerox Corporation	599.41
Check	10/10/2025	14409	Zoll Data Systems, Inc	5,049.69
Check	10/10/2025	14410	ZOLL Medical Corporation	2,252.00
Record Transfer	10/14/2025		Waystar	178.00
Record Transfer	10/14/2025		Pitney Bowes Inc, Reserve Account	1,000.00
Record Transfer	10/15/2025		Nevada	364,627.07
Record Transfer	10/15/2025		Bank of America- Checking	244.24
Record Transfer	10/16/2025		State of NV - DCP	1,718.40
Record Transfer	10/16/2025		State of NV - DCP	27,832.78
Record Transfer	10/16/2025		Optum Financial	84.66
Record Transfer	10/17/2025		7710 Insurance	98,132.39
Record Transfer	10/17/2025		VOYA Benefit Strategies	11,879.26
Check	10/20/2025	14411	Anthony Seghieri	3,555.00
Record Transfer	10/20/2025		Waystar	1,088.67
Record Transfer	10/21/2025		Cigna	138,428.45
Record Transfer	10/21/2025		Principal Life Insurance Co.	8,681.66
Check	10/22/2025	14412	Morlan, Kara	3,372.69
Check	10/24/2025	14413	Air Exchange, Inc	8,083.35
Check	10/24/2025	14414	Airtec Gases, LLC	187.00
Check	10/24/2025	14415	Amazon Business	4,862.14
Check	10/24/2025	14416	Arc Generator Service, LLC	8,950.00
Check	10/24/2025	14417	Asphalt Protectors, Inc	14,523.24
Check	10/24/2025	14418	AT&T Mobility	1,329.10
Check	10/24/2025	14419	AT&T Mobility - CC	1,117.84
Check	10/24/2025	14420	Bently Ranch	55.00
Check	10/24/2025	14421	Bound Tree Medical, LLC	5,379.84
Check	10/24/2025	14422	Carson Valley Signs	11,016.03
Check	10/24/2025	14423	Cintas	330.50
Check	10/24/2025	14424	CMC Tire Inc	859.50

Company name: East Fork Fire Protection District

Report name: Payables for Prior Month

Report title 2: Monthly Board Report

Created on: 11/3/2025

Fund: All Funds--All Funds

Type	Date	Check No.	Payee Name	Amount
Check	10/24/2025	14425	Conway Communications	15,276.00
Check	10/24/2025	14426	Douglas County Parks and Weed Control	724.13
Check	10/24/2025	14428	Dustin Holland	18,900.00
Check	10/24/2025	14429	Flyers Energy LLC	5,496.72
Check	10/24/2025	14430	HealthEquity, Inc.	200.00
Check	10/24/2025	14431	Hi-Tech EVS, Inc	389,224.36
Check	10/24/2025	14432	Honeywell International, Inc	9,209.31
Check	10/24/2025	14433	Jeff Ortega	7,035.00
Check	10/24/2025	14434	Knox Company	7,977.00
Check	10/24/2025	14435	Life-Assist, Inc	2,518.90
Check	10/24/2025	14436	Lisa Owen	3,200.74
Check	10/24/2025	14437	LN Curtis	1,682.27
Check	10/24/2025	14438	Marty's Appliance Inc	849.00
Check	10/24/2025	14439	Minden Gardnerville Sanitation District	1,234.07
Check	10/24/2025	14440	O'Reilly Auto Parts	941.57
Check	10/24/2025	14441	Pacific Shredding	57.78
Check	10/24/2025	14442	Pestmaster Services	160.00
Check	10/24/2025	14443	Siddons-Martin Emergency Group	20,726.85
Check	10/24/2025	14444	Silver State Towing	1,324.50
Check	10/24/2025	14445	Tahoe Supply Company LLC	611.60
Check	10/24/2025	14446	Teleflex	2,248.00
Check	10/24/2025	14447	Toni Braga	107.80
Check	10/24/2025	14448	Town of Gardnerville	82.26
Check	10/24/2025	14449	ubeo Business Services	221.19
Check	10/24/2025	14450	UKG Kronos Systems, LLC	65.04
Check	10/24/2025	14451	Vital Signs	122.50
Check	10/24/2025	14452	West Coast Code Consultants	1,562.50
Check	10/24/2025	14453	ZOLL Medical Corporation	212.80
Check	10/25/2025	14427	Douglas Disposal	2.56

Total 115 records

Sum Total	1,350,651.71
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Purchases this month relating to the CIP

Accounts Payable	902,142.14
Investements	0
HR/Payroll/Benefits	448,509.57

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve payroll expenses paid in October 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to approve payroll expenses paid in October 2025 per NRS 474.210.
3. **Funds Available:** Yes **Amount:** \$2,159,832.16
Fund Name: General **Account Number:** Various
4. **Prepared by:** Jamie Zess/Accounting Specialist II
5. **Meeting Date:** November 18, 2025 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** Attached are the summarized payroll registers for the month. Please note, the total costs reported are gross earnings, East Fork Fire Protection District paid deduction, and taxes (employer).

Agenda Item # 5C



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

Payroll Register (By Account)
Board Report - Payroll Summary

Pay Dates: 10/01/2025-10/31/2025

Report Total									
# of EE's - 107 / # of Statements - 295									
Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
Helo Regular	280.00	8,725.90	NVPERS Fire	-	532,392.86	FIT	185,664.96	Direct Deposit	1,083,471.75
Regular	25272.00	870,608.72	NVPERS Reg	-	38,967.24	Additional Medi	362.15	Check	3,372.69
WC	1008.00	30,029.46	Dist Paid Dent	-	6,536.61	MEDI	20,073.91	Totals:	1,086,844.44
Act-REG	30.00	-	Dist Paid Life	-	487.66	SIT:CA	2,575.04		
Act-REG-BC	-	-	Dist Paid Vis	-	836.56	Totals:	208,676.06		
ER REG	-	-	Dist Pd Med	-	132,956.51	MEDI	20,073.91		
FC-REG	505.00	12,604.97	Donate	600.00	-	SUTA:NV	-		
FTO-REG	901.00	-	HSA Acct Fee	-	177.75	ER Totals:	20,073.91		
Prec-REG	192.00	-	HSA Fam 55	200.00	-	All Totals:	228,749.97		
FC-PROJ	359.50	8,617.73	HSA Ind 55	316.66	-				
FLSA	580.50	18,190.89	HSA Pre Fam	21,256.36	-				
HIW	-	1,350.00	HSA Pre Ind	2,115.50	-				
Helo FLSA	07.50	233.75	HSA Special	120.00	-				
FC-ActREG	120.00	-	457 Roth post t	20,181.69	-				
FC-F-Reg	668.00	15,703.51	457-%	47,711.28	-				
FC-F-Reg-A	80.00	-	457-CU	11,724.94	-				
FC-TRN	-	-	457Roth-CU	1,474.02	-				
OT	5253.00	249,627.26	EFC	1,662.90	-				
FC-F-OT	1834.00	63,054.98	EFC2	1,523.07	-				
FC-OT	10.00	354.78	FICA Alt	3,663.00	-				
Act-OT	209.00	9,769.89	WANV	4.00	-				
Act-OT-BC	24.00	1,803.16	ERSF	4.50	-				
FC-F-OT-A	258.00	11,052.33	ERSF2	9.00	-				
FTO-OT	107.00	4,889.66	Union Dues	14,468.88	-				
Prec-OT	46.50	2,065.03	Vol EE Life	997.62	-				
OD-OTC-SR	-	-	Vol EE AD&D	587.30	-				
C1	146.00	12,585.00	Vol Life Spouse	131.70	-				
C1-Act-BC	-	-	Vol Spouse AD&	47.64	-				
C3	-	-	Vol Child Life	16.00	-				
RTW	09.00	560.95	Vol Child AD&D	2.80	-				
ActInc-CB-BC	-	-	Vol Acc	885.12	-				
ActInc-OT	467.00	2,082.21	Vol LTD	855.74	-				
ActInc-OT-BC	24.00	270.47	A-CanPro-Post	74.24	-				
ActInc-RTW	-	-	Vol-A-ACC-Post	35.62	-				
ActInc-Reg	30.00	83.61	Vol-A-ACC-Pre	96.60	-				
ActInc-Reg-BC	-	-	Vol-A-CanProPre	120.18	-				

--More--





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

Payroll Register (By Account)
Board Report - Payroll Summary

Pay Dates: 10/01/2025-10/31/2025

Report Total									
# of EE's - 107 / # of Statements - 295									
Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
FCAInc-REG	200.00	571.20	Vol-A-Crit	41.22	-				
FTOInc-Reg	901.00	2,787.18	Vol-A-HOSP	106.74	-				
FTOInc-OT	107.00	488.96	Vol-A-STD	698.64	-				
FTOInc-RTW	-	-	Vol-A-TL	149.60	-				
PrecInc-OT	46.50	206.50	Totals:	131,882.56	712,355.19				
PrecInc-Reg	192.00	568.44							
PrmInc-Reg	7872.00	15,167.70							
PrmInc-FLSA	198.00	369.54							
PrmInc-OT	1930.50	5,475.23							
PrmInc-CB	132.00	542.49							
PrmInc-RTW	-	-							
HazInc-Reg	3264.00	3,498.24							
HazInc-FLSA	81.00	83.94							
HazInc-OT	984.00	1,502.34							
HazInc-CB	81.50	186.41							
HazInc-RTW	-	-							
TSInc-Reg	720.00	4,327.56							
TSInc-FLSA	-	-							
TSInc-OT	165.00	1,487.61							
TSInc-CB	42.00	504.89							
AsInc-Reg	2656.00	5,518.24							
AsInc-FLSA	54.00	103.32							
AsInc-OT	909.50	2,236.92							
AsInc-CB	14.00	35.06							
AsInc-RTW	-	-							
EduInc-Reg	672.00	888.72							
EduInc-FLSA	18.00	23.76							
EduInc-OT	242.50	481.09							
EduInc-CB	15.50	41.00							
HeloInc-Reg	280.00	523.55							
HeloInc-FLSA	07.50	14.00							
HeloInc-OT	52.50	147.25							
WldInc-Reg	672.00	1,131.12							
WldInc-FLSA	18.00	30.24							
WldInc-OT	242.50	612.28							
WldInc-CB	15.50	52.18							

--More--





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

Payroll Register (By Account)
Board Report - Payroll Summary

Pay Dates: 10/01/2025-10/31/2025

Report Total

# of EE's - 107 / # of Statements - 295									
Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
AV	380.00	16,828.14							
ALU	36.00	2,977.97							
CLE	19.50	-							
CLE-BC	-	-							
CLE-CPT	81.00	-							
CLE-ENG	62.00	-							
CLE-FF	57.50	-							
CLE-Force	301.00	-							
FC-CLE	-	-							
MSC COMP	24.50	-							
AS	157.50	5,842.73							
H-Work	-	-							
H-Work-Inc	-	-							
HSP	-	-							
Holiday	-	-							
AsInc-HSP	-	-							
CU	20.00	571.18							
EduInc-HSP	-	-							
HazInc-HSP	-	-							
PrmInc-HSP	-	-							
TSInc-HSP	-	-							
WldInc-HSP	-	-							
LWOP	129.00	2,518.56							
PDU	72.00	-							
Sick Used	1890.00	-							
VU	2041.00	-							
CLU-56	-	-							
CLU-56+30	840.00	-							
CLU-56-30	171.00	-							
CLU-56-SI	207.50	-							
UBFO	48.00	-							
UN	12.00	-							
UN-40	-	-							
SS	-	-							
Comp Pay	-	-							
VS	-	1,501.18							

--More--





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

Payroll Register (By Account)
Board Report - Payroll Summary

Pay Dates: 10/01/2025-10/31/2025

Report Total									
# of EE's - 107 / # of Statements - 295									
Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
VacBB	-	-							
CS	-	-							
CPS	-	570.00							
UP	-	-							
Board PERS	-	300.00							
Board Non	-	1,200.00							
Admin Used	177.00	4,289.68							
REIM - NT	-	17,489.76							
RET-NON-PERS	-	-							
RET-PERS	-	1,961.20							
PERS Wages	-	1,029,273.78							
PERS Cont	-	571,360.10							
Totals:	60654.50	1,427,403.06							

Total District Liability for Payroll

Earnings:	\$1,427,403.06
Employer Deductions:	\$ 712,355.19
Employer Taxes:	\$ 20,073.91
TOTAL:	\$2,159,832.16



East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve the Procurement Card Transactions paid for in October 2025 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to approve the Procurement Card Transactions paid in October 2025 per NRS 474.210.
3. **Funds Available:** Yes **Amount:** \$27,190.04

Fund Name: General **Account Number:** Various
4. **Prepared by:** Julie Andress
5. **Meeting Date:** November 18, 2025 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** Attached is the Report of Procurement Card Transactions for the period noted above.

Agenda Item # 5D

East Fork Fire Protection District
Procurement Card Transactions charged in October 2025

BofA CC - EF	09/29/2025	BRADLEY DRISCOLL	TRACTOR SUPPLY CO #182	\$	6.82
BofA CC - EF	09/30/2025	CHAD SHELDREW	MARTIN AUTO COLOR 13	\$	103.72
BofA CC - EF	09/30/2025	ACCOUNTS PAYABLE	Spectrum	\$	398.42
BofA CC - EF	09/30/2025	ACCOUNTS PAYABLE	TWILIO INC	\$	40.01
BofA CC - EF	09/30/2025	KEVIN MAY	KIMS DONUT LLC	\$	56.95
* BofA CC - EF	09/30/2025	ZACKARY SCHULTZ	AIRBNB * HMZH3D2BME	\$	4,114.21
* BofA CC - EF	09/30/2025	COLE JACKSON	SHELL OIL 574412513QPS	\$	145.77
BofA CC - EF	10/01/2025	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	134.00
BofA CC - EF	10/01/2025	CHAD SHELDREW	TRACTOR SUPPLY CO #182	\$	140.93
BofA CC - EF	10/01/2025	VINCE WEAVER	SP SAFETYGLOVES BY HEX	\$	1,119.30
BofA CC - EF	10/01/2025	VINCE WEAVER	THE HOME DEPOT #3312	\$	185.64
BofA CC - EF	10/01/2025	KEVIN MAY	TST* THE HUMAN BEAN -	\$	79.43
BofA CC - EF	10/02/2025	SHELBY STANTON	NORTH LAKE TAHOE FPD	\$	495.00
BofA CC - EF	10/03/2025	PAUL AZEVEDO	INTL TRAUMALIFESUPPORT	\$	50.00
BofA CC - EF	10/03/2025	KEVIN MAY	IN *LOST ART GRAPHICS,	\$	2,755.25
BofA CC - EF	10/03/2025	JOLENE POLISH	SP LIMITLESS WALLS	\$	439.20
* BofA CC - EF	10/03/2025	ZACKARY SCHULTZ	CHEVRON 0092139	\$	90.84
BofA CC - EF	10/04/2025	ANDREW CHRZANOWSKI	NORTH LAKE TAHOE FPD	\$	495.00
BofA CC - EF	10/04/2025	KEVIN MAY	IN *FSN UTAH, LLC	\$	1,619.64
* BofA CC - EF	10/04/2025	ZACKARY SCHULTZ	CHEVRON 0092139	\$	71.63
BofA CC - EF	10/05/2025	ACCOUNTS PAYABLE	Spectrum	\$	1,878.53
BofA CC - EF	10/06/2025	CHAD SHELDREW	RENO SALVAGE	\$	180.50
* BofA CC - EF	10/06/2025	ZACKARY SCHULTZ	CHEVRON 0092139	\$	63.51
* BofA CC - EF	10/06/2025	ZACKARY SCHULTZ	TRUCKEE AUTO PARTS	\$	17.43
* BofA CC - EF	10/07/2025	BRIAN NELSON	HOLIDAY INN & SUITES C	\$	(169.00)
BofA CC - EF	10/07/2025	HOLLY MEGEE	SOUTHWES 5262393787411	\$	217.60
BofA CC - EF	10/07/2025	HOLLY MEGEE	SOUTHWES 5262393787412	\$	217.60
BofA CC - EF	10/07/2025	HOLLY MEGEE	RALEY'S #109	\$	26.95
* BofA CC - EF	10/07/2025	ZACKARY SCHULTZ	CHEVRON 0092139	\$	54.25
BofA CC - EF	10/08/2025	KEVIN MAY	THE HOME DEPOT #3310	\$	378.66
BofA CC - EF	10/08/2025	BRADLEY DRISCOLL	HERTZ CAR RENTAL	\$	186.82
BofA CC - EF	10/09/2025	ACCOUNTS PAYABLE	TWILIO INC	\$	40.00
BofA CC - EF	10/10/2025	VINCE WEAVER	THE UPS STORE 7141	\$	87.69
BofA CC - EF	10/10/2025	JULIE ANDRESS	CVENT* UKG ASPIRE 2025	\$	2,095.00
BofA CC - EF	10/10/2025	JULIE ANDRESS	SOUTHWES 5262394778344	\$	56.96
BofA CC - EF	10/10/2025	JULIE ANDRESS	MGM-SIG -ADV SALES	\$	252.84
* BofA CC - EF	10/10/2025	ZACKARY SCHULTZ	CHEVRON 0385004	\$	68.80
BofA CC - EF	10/12/2025	ACCOUNTS PAYABLE	FEDEX56404339	\$	20.23
BofA CC - EF	10/13/2025	DUSTIN WEISZ	TRACTOR SUPPLY CO #182	\$	310.57
BofA CC - EF	10/13/2025	STEPHEN KOONTZ	AMAZON MARK* NM3U16PT0	\$	77.10
* BofA CC - EF	10/13/2025	ZACKARY SCHULTZ	CHEVRON 0092139	\$	103.13
BofA CC - EF	10/14/2025	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	10.00
BofA CC - EF	10/14/2025	KEVIN MAY	WM SUPERCENTER #3408	\$	39.75
BofA CC - EF	10/14/2025	BRADLEY DRISCOLL	HARBOR FREIGHT TOOLS35	\$	12.99
BofA CC - EF	10/14/2025	BRADLEY DRISCOLL	CONT MED EDUCATION	\$	50.00
BofA CC - EF	10/14/2025	BRADLEY DRISCOLL	CA DMV FEE	\$	0.04
BofA CC - EF	10/14/2025	BRADLEY DRISCOLL	STATE OF CALIF DMV INT	\$	2.00
* BofA CC - EF	10/14/2025	ZACKARY SCHULTZ	TRUCKEE RIVER RV	\$	70.11
BofA CC - EF	10/15/2025	LARRY GOSS	SAMBROWNSHIELDS.COM	\$	57.50
BofA CC - EF	10/15/2025	DUSTIN WEISZ	TIRECHAINCOM	\$	568.50

East Fork Fire Protection District

Procurement Card Transactions charged in October 2025

BofA CC - EF	10/16/2025	VINCE WEAVER	THE HOME DEPOT #3312	\$	95.88
BofA CC - EF	10/16/2025	JOLENE POLISH	SHUTTERFLY, INC.	\$	81.84
BofA CC - EF	10/16/2025	COLE JACKSON	THE HOME DEPOT #3312	\$	69.98
BofA CC - EF	10/17/2025	LARRY GOSS	BSA - 329	\$	1,684.00
BofA CC - EF	10/17/2025	ERICA AMATORE	DUKES PLUMBING HEATING	\$	268.45
BofA CC - EF	10/17/2025	ACCOUNTS PAYABLE	TWILIO INC	\$	40.30
BofA CC - EF	10/17/2025	COLE JACKSON	HARBOR FREIGHT TOOLS35	\$	251.84
BofA CC - EF	10/18/2025	RYLAN MCDUGAL	WAL-MART #1648	\$	48.84
BofA CC - EF	10/18/2025	MICHAEL SHOCKEY	OPENAI *CHATGPT SUBSCR	\$	60.00
BofA CC - EF	10/20/2025	KEVIN MAY	HARBOR FREIGHT TOOLS 3	\$	80.95
BofA CC - EF	10/21/2025	PAUL AZEVEDO	INTL TRAUMALIFESUPPORT	\$	45.00
BofA CC - EF	10/22/2025	PAUL AZEVEDO	INTL TRAUMALIFESUPPORT	\$	45.00
BofA CC - EF	10/22/2025	STEPHEN KOONTZ	INTL TRAUMALIFESUPPORT	\$	45.00
BofA CC - EF	10/22/2025	BRADLEY DRISCOLL	BATTERIES PLUS - #0350	\$	10.64
BofA CC - EF	10/23/2025	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	44.00
BofA CC - EF	10/23/2025	CHAD SHELDREW	THE HOME DEPOT #3312	\$	80.11
BofA CC - EF	10/23/2025	HOLLY MEGEE	SHERATON PARK HOTEL AN	\$	1,009.68
BofA CC - EF	10/23/2025	HOLLY MEGEE	SHERATON PARK HOTEL AN	\$	1,009.68
BofA CC - EF	10/24/2025	CHAD SHELDREW	THE HOME DEPOT #3312	\$	183.36
BofA CC - EF	10/24/2025	ZACKARY SCHULTZ	SQ *TOP QUALITY PRODUC	\$	428.84
BofA CC - EF	10/25/2025	PAUL AZEVEDO	INTL TRAUMALIFESUPPORT	\$	45.00
BofA CC - EF	10/25/2025	ACCOUNTS PAYABLE	TWILIO INC	\$	40.01
BofA CC - EF	10/26/2025	ACCOUNTS PAYABLE	SPI*DIRECTV SERVICE	\$	132.15
BofA CC - EF	10/26/2025	ACCOUNTS PAYABLE	FEDEX56526948	\$	12.28
BofA CC - EF	10/26/2025	BRADLEY DRISCOLL	OPENAI *CHATGPT SUBSCR	\$	20.00
BofA CC - EF	10/27/2025	PAUL AZEVEDO	INTL TRAUMALIFESUPPORT	\$	45.00
BofA CC - EF	10/27/2025	LARRY GOSS	SAMBROWNSHIELDS.COM	\$	74.50
BofA CC - EF	10/27/2025	ALAN ERNST	RNO TIMBER RIDGE 26011	\$	47.45
BofA CC - EF	10/28/2025	JOHN BRAWLEY	Starlink	\$	130.00
BofA CC - EF	10/28/2025	KEVIN MAY	HARBOR FREIGHT TOOLS 3	\$	119.96
BofA CC - EF	10/28/2025	KEVIN MAY	CARSON VALLEY OIL CARD	\$	77.92
BofA CC - EF	10/28/2025	KEVIN MAY	THE HOME DEPOT #3309	\$	34.98
BofA CC - EF	10/28/2025	ALAN ERNST	SAVOR FB	\$	74.10
BofA CC - EF	10/29/2025	CHAD SHELDREW	THE HOME DEPOT #3312	\$	267.61
BofA CC - EF	10/29/2025	KEVIN MAY	THE HOME DEPOT #3309	\$	149.02
BofA CC - EF	10/29/2025	ALAN ERNST	HILTON MIX RESTAURANT	\$	77.58
BofA CC - EF	10/30/2025	ACCOUNTS PAYABLE	Spectrum	\$	398.42
BofA CC - EF	10/30/2025	ALAN ERNST	RENO-TAHOE AIRPORT AUT	\$	69.00
				\$	26,916.19
BofA CC - VISA	10/01/2025	VINCE WEAVER	COSTCO WHSE *0127	\$	189.89
BofA CC - VISA	10/16/2025	VINCE WEAVER	COSTCO WHSE *0127	\$	83.96
				\$	273.85
			TOTAL	\$	27,190.04

* Purchases this month for employees being deployed as a fire resource

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 2025 in the amount of \$15,877.02. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of September 2025 in the amount of \$15,877.02.
3. **Financial Impact:** NA **Amount:** \$15,877.02
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Jamie Zess/Accounting Specialist II
5. **Meeting Date:** November 18, 2025 **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 2025 in the amount of \$15,877.02 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.

Agenda Item #5E

Credit As Type Summary Report (Deposit Date)

Deposit Date IS BETWEEN 09/01/2025 AND 09/30/2025; AND Credits IS W/OFF BAD DEBT OR W/OFF BAD DEBT - DECEASED OR W/OFF BANKRUPTCY OR W/OFF HARDSHIP OR W/OFF REDUCTION/DISCOUNT OR W/OFF SENT TO COLLECTIONS OR W/OFF SIERRA SAVER EMPLOYEE OR W/OFF SIERRA SAVER MBRSHIP OR W/OFF SIERRA SAVER

EAST FORK FIRE PROTECTION DISTRICT

<u>Credit Type/Credit Code</u>	<u>Count</u>	<u>Dollars</u>
Writeoffs		
W/OFF BAD DEBT	2	5,816.65
W/OFF BAD DEBT - DECEASED	2	1,417.19
W/OFF HARDSHIP	1	225.00
W/OFF REDUCTION/DISCOUNT	2	960.04
W/OFF SIERRA SAVER MBRSHIP	15	9,345.39
W/OFF SENT TO COLLECTIONS	1	-1,887.25
Totals For Type	23	\$ 15,877.02

Company Totals	23	\$ 15,877.02
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**East Fork Fire Protection District
Ambulance Billings and Write Summary
Billing Analysis
FY 25/26**

	July	August	September	YTD
Total Billed	<u>1,056,123.70</u>	<u>982,470.95</u>	<u>922,863.99</u>	<u>2,961,458.64</u>
				-
Credit Type/Credit Code				-
W/OFF Bad Debt	324.88	6,004.59	5,816.65	12,146.12
W/OFF Bad Debt Deceased	621.56	3,933.71	1,417.19	5,972.46
W/OFF Bankruptcy	3259.74			3,259.74
W/OFF Reduction Discount	1092.07	1,667.87	960.04	3,719.98
W/OFF Carson City SS Membership				-
W/OFF Lyon County SS Membership				-
W/OFF Sierra Saver Membership	1201.52	663.47	9,345.39	11,210.38
W/OFF SS Volunteer Membership				-
W/OFF SS Employee Membership				-
W/OFF Hardship	715.32	97.50	225.00	1,037.82
W/OFF Sent to Collections	(2,105.04)	(15,711.58)	(1,887.25)	(19,703.87)
Total	<u>5,110.05</u>	<u>(3,344.44)</u>	<u>15,877.02</u>	<u>17,642.63</u>
				-
Percentage of W/OFF to Billings	<u>0.48%</u>	<u>-0.34%</u>	<u>1.72%</u>	<u>0.60%</u>
Total Billed Calls	427	410	383	1220

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 2025. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to accept the report on state consolidated taxes collection and distribution as of August 2025.
3. **Funds Available:** NA **Amount:** \$269,607.97
Fund Name: General **Account Number:** 335.001
4. **Prepared by:** Julie Andress, Director of Finance/CFO
5. **Meeting Date:** November 18, 2025 **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:

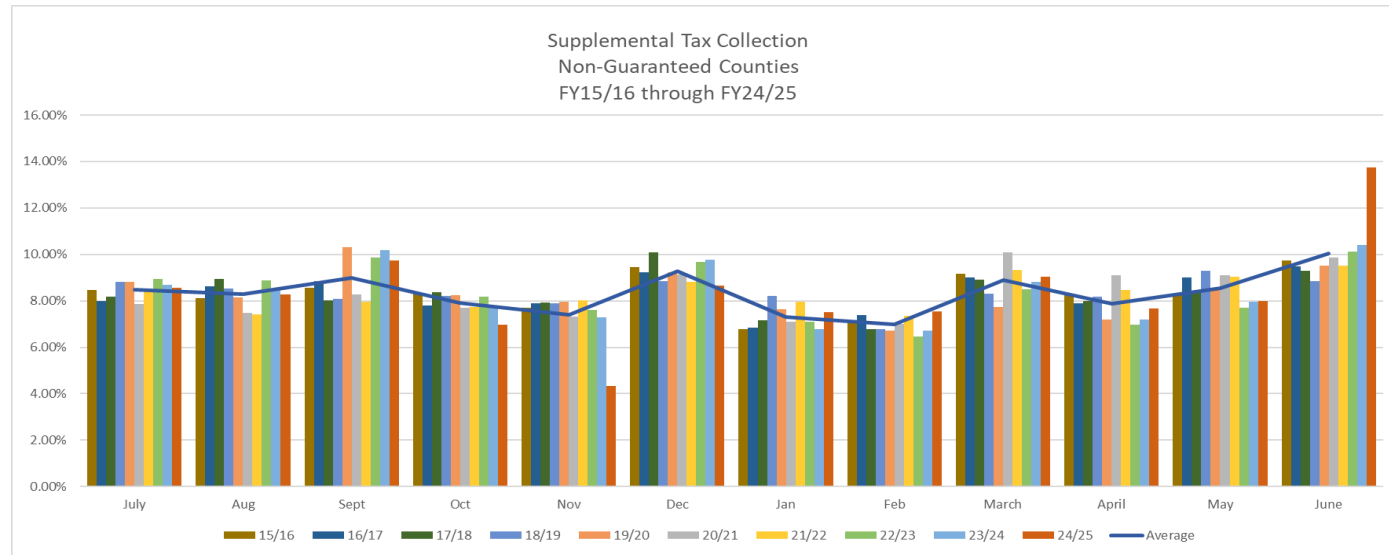
- **BCCRT** – Basic City County Relief Tax, 1/2% of statewide sales/use tax. Distributed to the county where the sale was made. For out-of-state companies, BCCRT is distributed based on population.
- **SCCRT** – Supplemental City-County Relief Tax, 1.75% of statewide sales/use tax. Total distribution 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.

East Fork Fire Protection District
Report of Consolidated Taxes Collected
FY 25-26

% of year: 17.00%

	2025-26 Budget	Actual												% Collected	
		July	August	September	October	November	December	January	February	March	April	May	June		Total
BCCRT	5,809,528	540,178.53	1,139,350.48											1,679,529.01	28.91%
SCCRT	19,668,607	1,867,238.54	3,918,401.53											5,785,640.07	29.42%
CIGARETTE	108,497	6,232.12	15,761.22											21,993.34	20.27%
LIQUOR	75,106	3,617.54	14,456.12											18,073.66	24.06%
RPTT **	1,501,833	-	-											-	0.00%
GST	3,749,643	-	588,006.45											588,006.45	15.68%
TOTAL	30,913,214	2,417,266.73	5,675,975.80	-	-	-	-	-	-	-	-	-	-	8,093,242.53	26.18%
EFFPD Share	2,544,532														
Avg Monthly Payment	212,044														
Actual Payment		198,679.97	269,607.97											468,287.94	18.40%
EFFPD Share of Total Collections		8.22%	4.75%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5.79%	
Over/(Under) Average		(13,364.36)	57,563.64	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(2,076,244.06)	
		42.43%	57.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	

** RPTT collected and remitted quarterly



Average Monthly	8.47%	8.29%	8.98%	7.92%	7.40%	9.29%	7.31%	7.00%	8.89%	7.89%	8.53%	10.05%
Average Cumulative	8.47%	16.76%	25.73%	33.66%	41.05%	50.34%	57.65%	64.64%	73.53%	81.42%	89.95%	100.00%

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to accept the donation of \$2,000 from Timken-Sturgis Foundation and authorize a letter of appreciation from the Board President. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to accept the donation of \$2,000 from Timken-Sturgis Foundation and authorize a letter of appreciation from the Board President.
3. **Funds Available:** NA **Amount:** \$2,000.00
Fund Name: General **Account Number:** 367-102 Donations
4. **Prepared by:** Julie Andress, Director of Finance/CFO
5. **Meeting Date:** November 18, 2025 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** On November 6, 2025, the District received a \$2,000 donation check from the Timken-Sturgis Foundation. The District is most grateful for this donation and intends to \$1,000 to offset costs related to fire protection and \$1,000 for paramedics as requested by the donor.

Agenda Item # 5G

TIMKEN - STURGIS FOUNDATION
A NON-PROFIT CORPORATION

1585 FOOTHILL ROAD
GARDNERVILLE, NV 89460
FAX: (775) 782-2440

November 6, 2025

The Fire Chief
East Fork Fire and Protection
1694 County Rd.
Minden, NV 89423

Dear Fire Chief:

Enclosed is our donation in the amount of \$2000.00

Please earmark half of this donation for fire protection and the other half for paramedics.

Our family is pleased to support your fine organization and would like to thank you for your service to this county.

Yours truly,



Judy Sturgis, Secretary

Enclosure



**EAST FORK FIRE
PROTECTION DISTRICT**
1694 County Road
Minden, Nevada 89423
(775) 782-9040

November 18, 2025

Timken-Sturgis Foundation
1525 Foothill Road
Gardnerville, NV 89460

Dear Judy,

The East Fork Fire Protection District extends its sincere appreciation for your very generous donation of \$2,000.

As requested, half of this contribution has been placed into the District's General Fund to support our overall operational mission. The remaining half has been designated for our paramedic education program, which will greatly assist in providing advanced training and education to our first responders.

Your generosity and thoughtfulness are deeply appreciated by the Board of Directors and the staff of the East Fork Fire Protection District.

Sincerely,

District Fire Board President
East Fork Fire Protection District

cc: file

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve payment in the amount of \$19,661.36 to the Deputy Chief of Business Operations, which reflects extraordinary time spent on the August 2025 Rock Fire in Idaho, per Policy 650.16-Reimbursement Compensation for FLSA Exempt Employees. (Julie Andress, CFO/Director of Finance)
2. **Recommended Motion:** Motion to approve payment in the amount of \$19,661.36 to the Deputy Chief of Business Operations, which reflects extraordinary time spent on the August 2025 Rock Fire in Idaho, per Policy 650.16-Reimbursement Compensation for FLSA Exempt Employees.
3. **Funds Available:** Yes **Amount:** \$19,661.36
Fund Name: General Fund **Account Number:** 510.000
4. **Prepared by:** Julie Andress, CFO/Director of Finance
5. **Meeting Date:** November 18, 2025 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** Per Policy 605.16, Reimbursement Compensation for FLSA Exempt Employees, salaried personnel may receive straight time compensation for extraordinary time spent on emergencies, which are reimbursable under agreements and/or regulations. Reimbursement for the time covered must be approved by the Board of Directors.

Agenda Item # 5H



COMPENSATION PLAN

605.16 – REIMBURSEMENT COMPENSATION FOR FLSA EXEMPT EMPLOYEES

Policy Purpose: To establish a policy that allows FLSA exempt/non-represented salaried personnel to receive straight time compensation for extraordinary time spent on emergencies, which are reimbursable under agreements and/or regulations as allowed by the Fair Labor Standard Act – Section 541.604.

Policy Coverage: This policy is applicable to all FLSA exempt/non-represented salaried employees of the East Fork Fire Protection District.

Adopted Date: 12/15/2020

Revised Date: 5/21/2024

Policy #: 605.16

1. Background:

Periodically, FLSA exempt/non-represented salaried employees are required to work and respond to emergencies/incidents either within the jurisdiction or outside the jurisdiction of the Fire District. Such responses or incident management may be for extended periods of time, often extending work hours beyond the traditional forty-hour (40) work week and requiring personnel to remain at the emergency incident, within the Emergency Operation Center, etc. with no time off. Historically, affected employees were afforded the opportunity for additional compensation beyond their regular salary, providing that the additional compensation was reimbursable by the host or requesting agency. While these reimbursements were previously addressed under a Memorandum of Understanding (MOU), it is more appropriate they be managed by established policy.

2. Policy:

Non-represented, salaried/FLSA exempt personnel are eligible for additional compensation related specifically to off-district responses in other jurisdictions, or extraordinary time spent on any other reimbursable incident/event, providing that the costs are reimbursable by the host or requesting agency and/or fall under the terms in the provisions of Emergency Management services as defined under the current Douglas County/East Fork Fire Protection District Agreement for Emergency Management Services.

A. Terms of Compensation

1. Non-represented, salaried/FLSA Exempt employees will be eligible for reimbursement by the outside agency for all hours worked during emergency operations, except those hours falling between 0800 and 1700, Monday through Friday, excluding holidays.
2. The hourly rate paid shall be paid based on the employee's annual base salary, divided by 2080 hours, which amount is in conformance with the requirement set forth in 29 CFR § 541.604 that the extra compensation be reasonably related to the employee's regular salary and therefore does not impair the employee's exempt status under the FLSA.
3. Compensation earned is considered "additional compensation" and not reportable to the Public Employees' Retirement System (PERS).
4. It is the responsibility of the employee to submit a claim for any additional hours worked under this policy.
5. Allowed additional compensation of exempt salaried personnel will be calculated as straight time compensation for incidents, which exceed an initial twenty-four (24) hours of operation and/or where services are billable under existing agreements and/or regulations and as allowed by the Fair Labor Standards Act (FLSA). The additional compensation time is retroactive to the employee's start time on the incident or event once the initial 24-hour period has been exceeded.
6. Compensation to an exempt employee must be approved by the Board of Directors.

RESPONSIBILITY FOR REVIEW: The District Fire Chief, or his designee and/or the Executive Office Manager, or his/her designee will review this policy every 3 years or sooner as necessary.

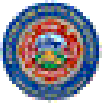
East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Budget Summary for month ending October 2025. (Julie Andress, Director of Finance/CFO) 5 minutes.
2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.
3. **Funds Available:** Yes **Amount:** NA

Fund Name: General Fund **Account Number:** Various
4. **Prepared by:** Julie Andress, Director of Finance/CFO
5. **Meeting Date:** November 18, 2025 **Time Required:** 5 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** Attached is the Budget Summary for the period noted above.

Agenda Item # 6



650--Operations Fund

East Fork Fire Protection District **Budget Performance Report** 33 % of Year Elapsed

	Amended Budget	Year To Date 10/31/2025			
	Amended Budget	Year to Date Actual	Remaining budget	% Used	% Remaining
Fund 650 - Operations					
Revenue					
Taxes	13,539,940.00	5,682,676.94	7,857,263.06	42 %	58 %
Intergovernmental Revenue	4,107,319.00	819,521.35	3,287,797.65	20 %	80 %
Charges For Services	4,911,945.00	1,660,726.77	3,251,218.23	34 %	66 %
Miscellaneous Revenue	315,685.00	44,666.95	271,018.05	14 %	86 %
Other Financing Sources	5,000.00	22,562.50	(17,562.50)	451 %	(351) %
Beg. Fund Bal./Reserves	6,093,825.00	0.00	6,093,825.00	0 %	100 %
Total Revenues	28,973,714.00	8,230,154.51	20,743,559.49	28 %	72 %
Expenses - All (Fund 650)					
Dept 231 - Administration					
Expenses - Salary, Wages & Benf					
Salaries & Wages	10,889,617.00	4,096,351.39	6,793,265.61	38 %	62 %
Employee Benefits	8,059,207.00	2,659,642.92	5,399,564.08	33 %	67 %
Total - Salary, Wages & Benf	18,948,824.00	6,755,994.31	12,192,829.69	36 %	64 %
Service & Supplies	382,632.00	111,379.59	271,252.41	29 %	71 %
Total Dept 231 - Administration	(19,331,456.00)	(6,867,373.90)	(12,464,082.10)	36 %	64 %
Dept 232 - Fire Prevention					
Service & Supplies	23,250.00	16,343.44	6,906.56	70 %	30 %
Total Dept 232 - Fire Prevention	(23,250.00)	(16,343.44)	(6,906.56)	70 %	30 %
Dept 235- Training					
Service & Supplies	115,000.00	36,753.85	78,246.15	32 %	68 %
Total Dept 235 - Training	(115,000.00)	(36,753.85)	(78,246.15)	32 %	68 %
Dept 251 - Suppression					
Service & Supplies	2,840,515.00	1,331,772.55	1,508,742.45	47 %	53 %
Expenses - Capital Outlay/Projects	3,019,820.00	1,076,098.76	1,943,721.24	36 %	64 %
Total Dept 251- Suppression	(5,860,335.00)	(2,407,871.31)	(3,452,463.69)	41 %	59 %
Dept 297 - Debt Service					
Service & Supplies	448,545.00	237,218.50	211,326.50	53 %	47 %
Total Dept 297 - Debt Service	(448,545.00)	(237,218.50)	(211,326.50)	53 %	47 %
Other Financing Uses	(334,653.00)	0.00	(334,653.00)	0 %	100 %
Ending Fund Bal/Reserve	2,860,475.00	0.00	2,860,475.00	0 %	100 %
Total Expenses - All (Fund 650)	28,973,714.00	9,565,561.00	19,408,153.00	33 %	67 %
Total Fund 650 - Operations	0.00	(1,335,406.49)	1,335,406.49	0 %	0 %

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 and voluntary benefits for employees of the East Fork Fire Protection District for Calendar Year (CY) 2026, at an estimated annual cost of \$2,106,529. (Holly Megee, 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 and voluntary benefits for employees of the East Fork Fire Protection District for CY 2026 at an estimated annual cost of \$2,106,529.
3. **Funds Available:** Yes **Amount:** \$2,106,529
Fund Name: General Fund **Account Number:** 650-231-515-183
4. **Prepared by:** Holly Megee, Director of Administrative Services
5. **Meeting Date:** November 18, 2025 **Time Required:** 15 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** The East Fork Fire Protection District's Insurance Benefit Committee—comprised of Captain Roy Minor, Firefighter Brandon Brady Martinez, Division Chief Brad Driscoll, and Director of Administrative Services Holly Megee—has recommended approval of contracts with Cigna Health for medical insurance, Principal for dental and vision coverage, and Standard Life for life and voluntary benefit plans for CY 2026, at a total estimated cost of \$2,106,529.

This figure reflects:

- A 14% increase in medical insurance premiums,
- An 8.4% increase in dental premiums, and
- No change (0%) in vision and life insurance premiums.

The District's insurance broker, Tim Holland of LP Insurance Services, secured a no-bid renewal quote from Cigna Health reflecting the 14% increase – a negotiated concession given the District's high claims utilization in 2025. The proposed renewal represents the most cost-effective option with the highest level of employee benefits and the broadest provider network available. An open bid process would likely yield higher rates due to recent claims experience.

The District has been satisfied with Cigna Health's performance and service quality. The Benefits Committee supports continuing with the current providers.

The total cost also includes coverage for 18 retirees on the plan and reimburse the District approximately \$75,621.72 annually for their premiums. There are no plan design changes, other than an IRS-mandated increase in the individual deductible—from \$3,300 to \$3,400—effective January 1, 2026.

Approval of this recommendation would result in an average annual increase in medical premiums of 5.88% over time.

The District Fire Chief supports the Benefits Committee's recommendation.



January 1, 2026

Employee Benefits Renewal Analysis

Prepared for:

**East Fork Fire
Protection District**

Prepared by:



Executive Summary



Your LP Insurance Team

Medical Renewal

Dental Renewal

Vision Renewal

Life AD&D Renewal

Disability Renewal

Disclosures

Next Steps



Your Dedicated LP Service Team



Employee Benefits Consultant

Tim Holland

tim.holland@lpins.net

Direct: 775-336-1938

Cell: 775-560-6778



Account Executive

Maria Ibarra

maria.ibarra@lpins.net

Direct: 775-221-8090



LP Insurance – Reno

300 E. 2nd Street

Suite 1300

Reno, NV 89501



East Fork Fire Protection District

Medical - Benefit and Cost Comparison - REVISED RENEWAL

		Current and Renewal Plans - Revised			
Carrier		Cigna Healthcare			
Plan Name		HSA OAP PPO \$3,000		OAP PPO \$1,500	
Network		Cigna PPO		Cigna PPO	
		<u>In-Network</u>	<u>Out of Network</u>	<u>In-Network</u>	<u>Out of Network</u>
Individual Deductible - EE Only		\$3,000	\$5,000	\$1,500	\$3,000
Individual Deductible - EE w/ Dep. Coverage		\$3,300 → \$3,400*	\$5,000	\$1,500	\$3,000
Family Deductible		\$6,000	\$10,000	\$3,000	\$6,000
Individual Out of Pocket Max.		\$4,000	\$6,000	\$5,000	\$10,000
Family Out of Pocket Max.		\$8,000	\$12,000	\$10,000	\$20,000
Primary Physician		\$0 after ded.	50% after ded.	\$30	40% after ded.
Specialist Physician		\$0 after ded.	50% after ded.	\$60	40% after ded.
Virtual Care - MDLive		\$0 after ded.	Not Covered	\$0	Not Covered
Urgent Care		\$0 after ded.	50% after ded.	\$100	40% after ded.
Emergency Room		\$0 after ded.	\$0 after ded.	\$500 + 20%	\$500 + 20%
Lab (Non-Hospital)		\$0 after ded.	50% after ded.	20% after ded.	40% after ded.
X-Ray (Non-Hospital)		\$0 after ded.	50% after ded.	20% after ded.	40% after ded.
MRI, PET, CT Scans (Non-Hospital)		\$0 after ded.	50% after ded.	20% after ded.	50% after ded.
Outpatient Surgery (Ambulatory Facility Fee)		\$0 after ded.	50% after ded.	20% after ded.	40% after ded.
Inpatient Hospitalization		\$0 after ded.	50% after ded.	20% after ded.	40% after ded.
Prescription Deductible		Combined w/ Medical		None	
Tier I		\$20 after ded.		\$15	
Tier II		\$60 after ded.		\$45	
Tier III		\$100 after ded.		\$95	
Tier IV		20% up to \$150 after ded.		20% coinsurance	
Rates		Current	REVISED RENEWAL	Current	REVISED RENEWAL
Employee	17	\$800.46	\$912.52	\$803.80	\$916.33
Employee + Spouse	18	\$1,600.85	\$1,824.97	\$1,607.59	\$1,832.65
Employee + Children	9	\$1,432.75	\$1,633.34	\$1,438.80	\$1,640.23
Family	40	\$2,089.06	\$2,381.53	\$2,097.91	\$2,391.62
	84				
Estimated Monthly Premium		\$138,880	\$158,324	\$6,752	\$7,697
Estimated Annual Premium		\$1,666,563	\$1,899,883	\$81,023	\$92,366
Total \$ Over/Under Current		-	\$233,319	-	\$11,343
Total % Over/Under Current		-	14.0%	-	14.0%
Combined Plan Totals		COMBINED CURRENT PLANS		COMBINED RENEWAL PLANS	
Total \$ Over/Under Current		\$1,747,586		\$1,992,249	
Total % Over/Under Current		-		\$244,663	
Total % Over/Under Current		-		14.0%	

* Required increase due to IRS regulations

East Fork Fire Protection District

Dental and Vision – Renewals

		Dental	
Carrier		Principal	
Network		DDS Network	
		<u>In Network</u>	<u>Out-of-Network</u>
OON Reimbursement Type		UCR 90th	
Calendar Year Deductible			
Individual		\$50	
Family		\$150	
Annual Maximum		\$2,000	
Ortho Annual Maximum		Not Covered	
Member Coinsurance			
Preventive		0%	
Basic		20% after ded.	
Major		50% after ded.	
Orthodontia		Not Covered	
Coverage Level			
Cleaning Frequency		2x per 12 months	
Composite Fillings		Basic (posterior included)	
Endo & Perio		Basic	
Oral Surgery		Basic	
Crowns		Major	
Implants		Not Covered	
Waiting Period for Major		None	
Monthly Rates		Current	Renewal
Employee	18	\$30.79	\$33.38
Employee + Spouse	23	\$61.21	\$66.36
Employee + Child(ren)	9	\$73.97	\$80.19
Family	43	\$109.56	\$118.77
Estimated Monthly Premium		\$7,339	\$7,956
Estimated Annual Premium		\$88,066	\$95,471
Total \$ Over/Under Current		–	\$7,405
Total % Over/Under Current		–	8.4%
Rate Guarantee		1/1/2027	

No commissions are paid for Dental

		Rate Pass	
		Vision	
Carrier		Principal	
Network		VSP Choice	
		<u>In Network</u>	<u>Out-of-Network</u>
Frequency			
Eye Examination		Every 12 months	
Contact Lenses / Lenses		Every 12 months	
Frames		Every 24 months	
Copayments			
Exams		\$10	
Materials		\$25	
Contact Eval & Fitting		Up to \$60	
Member Schedule of Benefits			
Exam		0%	Up to \$45
Single Vision Lenses		0%	Up to \$30
Bifocal Lenses		0%	Up to \$50
Trifocal Lenses		0%	Up to \$65
Lenticular Lenses		0%	Up to \$100
Frames Allowance		Up to \$130	Up to \$70
Elective Contacts Allowance		Up to \$130	Up to \$105
Med. Necessary Contacts		0%	Up to \$210
Monthly Rates		Current	Renewal
Employee	17	\$5.30	\$5.30
Employee + Spouse	23	\$8.48	\$8.48
Employee + Child(ren)	10	\$8.66	\$8.66
Family	44	\$13.96	\$13.96
Estimated Monthly Premium		\$986	\$986
Estimated Annual Premium		\$11,832	\$11,832
Total \$ Over/Under Current		–	\$0
Total % Over/Under Current		–	0.0%
Rate Guarantee		1/1/2027	

East Fork Fire Protection District

Employer Paid Life and AD&D Benefits and Cost Comparison

		Rate Pass	
		Life and AD&D	
Carrier		The Standard	
Eligibility		Full-time Employees, Retirees	
Benefit Amount	Class 1	<u>Chiefs, Execs, Office Managers</u>	
	Benefit Amount	\$50,000	
	Class 2	<u>All Other Eligible Employees</u>	
	Benefit Amount	\$25,000	
	Class 3	<u>Retirees</u>	
	Benefit Amount	\$25,000	
Plan Features	Accelerated Death Benefit	Included (75%)	
	Portability	Included	
	Conversion	Included	
	Waiver of Premium	Included	
	Travel Assistance	Included	
	Employee Assistance Program	Included (3 in-person sessions)	
Benefit Reduces To			
	at age 65	65%	
	at age 70	50%	
	at age 75	35%	
Employer Contribution		100% ER Paid	
Minimum Participation		100%	
Monthly Rate		Current	Renewal
Volume		\$2,655,000	\$2,655,000
Life/AD&D per \$1,000		\$0.219	\$0.219
Estimated Monthly Premium		\$581	\$581
Estimated Annual Premium		\$6,977	\$6,977
Total \$ Over/Under Current		–	\$0
Total % Over/Under Current		–	0.00%
Rate Guarantee		1/1/2028	

East Fork Fire Protection District

Voluntary Life and AD&D Benefits and Cost Comparison

		Rate Pass	
		Voluntary Life and AD&D	
Carrier		The Standard	
Eligibility		Full-time Employees	
Benefit Amount			
	Employees	<u>Eligible Employees</u>	
	Purchase Increments	\$10,000	
	Maximum	Up to \$500,000	
	Guaranteed Issue	\$100,000	
	Spouse	<u>Spouse</u>	
	Purchase Increments	\$5,000	
	Maximum	Up to \$250,000	
	Guaranteed Issue	\$10,000	
	Dependents	<u>Child(ren)</u>	
	Benefit Amount	\$10,000	
	Guaranteed Issue	\$10,000	
Plan Features			
	Accelerated Death Benefit	Included (75%)	
	Portability	Included	
	Conversion	Included	
	Waiver of Premium	Included	
	Travel Assistance	Included	
Benefit Reduces To	Employee Assistance Program	Not Included	
	at age 65	65%	
	at age 70	50%	
Employer Contribution	at age 75	35%	
		0% ER Paid	
Minimum Participation		-	
Monthly Rates per \$1,000 *		Current	Renewal
	Under 25	\$0.086	\$0.086
	25 - 29	\$0.086	\$0.086
	30 - 34	\$0.088	\$0.088
	35 - 39	\$0.101	\$0.101
	40 - 44	\$0.152	\$0.152
	45 - 49	\$0.217	\$0.217
	50 - 54	\$0.370	\$0.370
	55 - 59	\$0.608	\$0.608
	60 - 64	\$0.826	\$0.826
	65 - 69	\$1.470	\$1.470
	70 - 74	\$3.206	\$3.206
	75 - 79	\$12.154	\$12.154
	85 - 89	\$12.154	\$12.154
	Over 90	\$12.154	\$12.154
AD&D Rate per \$1,000		\$0.070	\$0.070
Child Life & AD&D Rate per \$1,000		\$0.240	\$0.240
Rate Guarantee		1/1/2028	

* Employee Only Rates presented

East Fork Fire Protection District

Voluntary Long Term Disability Benefit and Cost Comparison

		Rate Pass	
		Long Term Disability	
Carrier		The Standard	
Class Definition		Full-time Employees	
	Elimination Period	180 days	
	Replacement Ratio	66.6%	
	Maximum Monthly Benefit	\$10,000	
	Definition of Disability	Own Occupation	
Limitations			
	Self Reporting	24 Months	
	Mental Nervous/Drug &Alcohol	24 Months	
Benefit Duration		SSNRA	
Earnings Definition		Base Monthly	
Pre-existing Condition		3 months prior / 12 months insured	
EAP		Included	
Employer Contribution		0% ER Paid	
Minumum Participation		-	
Monthly Rates		Current	Renewal
	Under 25	\$0.151	\$0.15
	25 - 29	\$0.301	\$0.30
	30 - 34	\$0.547	\$0.55
	35 - 39	\$0.831	\$0.83
	40 - 44	\$1.275	\$1.28
	45 - 49	\$1.943	\$1.94
	50 - 54	\$2.153	\$2.15
	55 - 59	\$1.874	\$1.87
	60 - 64	\$1.830	\$1.83
	65 - 69	\$3.615	\$3.62
	70 - 74	\$4.837	\$4.84
	75 - 79	\$4.837	\$4.84
	85 - 89	\$4.837	\$4.84
	Over 90	\$4.837	\$4.84
Rate Guarantee		1/1/2028	

LP Insurance Services, LLC Transparency Disclosure & Disclaimer

Coverage Highlights

The intent of this document is to briefly outline pertinent details of your insurance policies for your ready reference, and should not be considered a representation of the actual policy. For specifics on terms, coverages, exclusions, limitations, and conditions, the actual policy should be referenced.

Insurance Quotes

All quotes are subject to final underwriting and based on that, final rates, terms, and conditions, may change from those presented in this report.

Confidential

This document contains proprietary confidential information concerning LP Insurance Services, LLC. and our clients. It may not be distributed or reproduced without the express prior written consent of LP Insurance Services, LLC. No disclosure concerning this document shall be made without the express prior written consent of LP Insurance Services, LLC.

Compensation

Insurance is highly regulated industry that protects individuals and commercial entities from losses. There is nothing more important to our industry and to LP Insurance Services, LLC than maintaining the trust. The Consolidated Appropriations Act, 2021 (CAA) requires covered service providers (i.e. brokers) to provide written disclosure of expected direct or indirect compensation. LP Insurance Services, LLC does not and will not provide services pursuant in the capacity of a plan fiduciary. The following is a summary of services to be provided and compensation for the placement of the various lines of coverage presented in this proposal and services provided.

Services

- Strategic benefit planning (e.g., assess/review current plans, conduct plan/vendor analysis, summarize plans/policies, suggest plan improvement, negotiate vendor/carrier rates and services, oversee plan implementation, etc.)
- Open enrollment support services (e.g., develop open enrollment communication materials as requested, attend onsite meetings as needed, provide resources to educate/engage plan members, etc.)
- Account management services (e.g., serve as a liaison between Client and carriers; facilitate billing, claims and service resolution; and assist employees with general benefit questions, etc.)
- Provide compliance advice and guidance with applicable laws and regulations (e.g., ACA requirements and deadlines, Safe Harbors, Required Notices & Disclosures, etc. (LP Insurance Services, LLC does not provide Legal Council or Tax Advice)
- Additional out-of-scope services as requested.

Direct and Indirect Compensation Estimates

<i>Carrier / Vendor</i>	<i>Line of Coverage</i>	<i>Plan Effective Date</i>	<i>Compensation Methodology</i>
Cigna Healthcare	Medical	1/1/2026	0%
Principal	Dental & Vision	1/1/2026	0%
The Standard	Life and LTD	1/1/2026	0%

LP Insurance Services, LLC may earn additional compensation from any of the above referenced insurers, vendors or other third parties that cannot be calculated as of the time this disclosure is made or prior to the group's policy is effective. Compensation may be in the form of additional commissions, bonuses or other benefits. Furthermore, we may receive corporate sponsorships for training or other programing we provide for you and other clients, or for our own internal trainings. This type of compensation, or how much that may be cannot be discerned at this time. Should we receive additional compensation that exceeds \$250 proportionate to your account, we will send an amended diclsoure form. Should you have any questions about any of the above information or would like more details around it, please feel free to contact your LP Insurance Services representative.

This document is proprietary and confidential. No part of this document may be disclosed in any manner to a third party without the prior written consent of LP Insurance Services, LLC.

Next Steps / Follow Ups

- 1.) Renewal decision
- 2.) Open enrollment dates

Additional Notes / Follow Ups





**EAST FORK FIRE
PROTECTION DISTRICT**
1694 County Road
Minden, Nevada 89423
(775) 782-9040

October 23, 2025

Regarding: 2026 Calendar Year District Health Insurance Program

The East Fork Fire Protection District's Insurance Benefits Committee has completed its review of the no-bid proposal submitted by Cigna Health Insurance for the 2026 calendar year. During this review, the Committee considered several key factors, including the District's overall claims utilization and associated costs, the absence of benefit or network changes, and the stability of provider options available to employees.

Following a comprehensive discussion and analysis of the proposal, the Committee reached a unanimous consensus recommending that the District Fire Chief seek formal Board approval for the following actions for the 2026 calendar year:

1. Primary Health Insurance: Accept the no-bid proposal from Cigna Health Insurance with a 14% premium increase.
2. Dental Insurance: Accept the renewal offer from Principal Insurance for the District's dental plan with an 8.4% premium increase.
3. Vision Insurance: Accept the renewal offer from Principal Insurance for the vision plan with no change (0%) in premium costs.
4. Life Insurance: Accept the renewal offer from Standard Life Insurance with no change (0%) in premium costs.

The Committee believes that these renewals represent the most viable options available to the District at this time, balancing cost management with continuity of coverage and provider access for employees.

East Fork Professional Firefighters



Roy Minor, Captain



Brandon Brady Martinez, FF/Paramedic

Non-Represented Employees



Holly Megee, Director of Admin.

"SERVING THE FIRE AND LIFE SAFETY NEEDS OF OUR COMMUNITY"

Minden | Gardnerville | Genoa | Wellington

AGENDA ACTION SHEET

- ## Agenda Item # 8

EAST FORK FIRE
PROTECTION DISTRICT, NEVADA
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025

EAST FORK FIRE PROTECTION DISTRICT, NEVADA

BOARD MEMBERS

John Bellona – District 1 (President)

Barbara Griffin – District 2

Bernard Curtis– District 3

Nate Leising – District 4

Mike Sommers– District 5 (Secretary)

MANAGEMENT

Alan Ernst – District Fire Chief

Larry Goss – Deputy Chief – Business Operations

Amy Ray – Deputy Chief – Fire Marshall

Michael Shockey - Deputy Chief – Operations

Julie Andress – Director of Finance/CFO

Holly Megee – Director of Administrative Services

**FINANCIAL REPORT
EAST FORK FIRE PROTECTION DISTRICT, NEVADA
FOR THE YEAR ENDED JUNE 30, 2025**

TABLE OF CONTENTS

	<u>PAGE NO.</u>
I. Introductory Section	
List of Board Members	
II. Financial Section	
Independent Auditor's Report on Financial Statements	1-4
Management Discussion and Analysis	5-14
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	17
Reconciliation of the Balance Sheet of Governmental	
Funds to Statement of Net Position	18
Statement of Revenues, Expenditures and Changes in	
Fund Balance – Budget and Actual:	
Governmental Funds	19
Reconciliation of the Statement of Revenues, Expenditures and	
Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	20
Notes to Financial Statements	21-43
Required Supplementary Information:	
Reconciliations of Budget Basis to GAAP Basis General Fund:	
Combining Balance Sheet	44
Combining Statement of Revenues, Expenditures,	
and Changes in Fund Balance	45
Schedule of Changes in Total OPEB Liability and Related Ratios	46
Schedule of Net Pension Liability	47

**FINANCIAL REPORT
EAST FORK FIRE PROTECTION DISTRICT, NEVADA
FOR THE YEAR ENDED JUNE 30, 2025**

TABLE OF CONTENTS

PAGE NO.

III. Other Information Section:

Schedules of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis:	
General Fund	48-50
Emergency Reserve Fund	51

IV. Other Supplementary Information Section: (Unaudited)

Cash and Investments – Governmental Funds	52
Ending Fund Balances – General Fund	53
Revenues by Major Source – General Fund	54
Expenditures by Object – General Fund	55
Ad Valorem Tax Revenue – General Fund	56
Salaries and Benefits – General Fund	57
Ambulance Billings, Collections Write-Offs and And Contractual Write - Offs – General Fund	58
Financial Position – Government Wide	59

V. Compliance Section

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 <i>Government Auditing Standards</i>	60-61
Schedule of Findings	62
Status of Prior Year Findings	63
Independent Auditor's Nevada Revised Statutes Chapter 354 Compliance Examination Report	64
Independent Auditor’s Comments	
On Prior Year Audit Recommendations	65
On Current Year Audit Recommendations	65



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

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, 2025, 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, 2025, 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 Reconciliation of budgetary basis funds and the schedule of other-post-employment benefits and the schedule of proportionate share of the net pension liability on pages 44-47 as 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 2024 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 12, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, 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.

Supplementary 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The schedules and other information listed in the Other Information Section of the table of contents and the Status of Prior Year Findings included in the Compliance Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2025, 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 dark ink that reads "Sciarani & Co." in a cursive, flowing script.

Yerington, Nevada
November 14, 2025

**EAST FORK FIRE PROTECTION DISTRICT, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR FISCAL YEAR ENDED JUNE 30, 2025**

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, 2025. 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, 53 volunteer personnel, and 80 pieces of apparatus. The district maintains 6 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 \$852,865 to a deficit position of (\$8,393,963) compared to (\$7,541,098) in year 2024.
- The District's investment in capital assets exceeds related debt by \$5,273,816 compared to \$9,634,202 in year 2024.
- The District's primary revenue source is ad valorem taxes of \$12,911,867 and charges for services of \$7,201,804 which comprise of 81.4% of all revenues.
- The District received operating grants, contracts and contributions of \$1,940,587 in year 2025 compared to \$2,453,888 during the year 2024.
- The District's total expenses were \$25,704,382 in year 2025 compared to \$26,864,848 in year 2024 and decrease of \$980,466 or an decrease of 3.7% over the prior year amount.

- The District received \$1,463,007 in Ground Emergency Medical Transport revenue compared to \$1,419,257 in year 2024 which is an increase of \$43,750.

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 2025	FY 2024	Dollar Change	Total Percent Change
Current assets	\$ 9,071,557	\$ 8,860,748	\$ 210,809	2.4%
Capital assets	10,426,611	10,219,202	207,409	2.0%
Total Assets	19,498,168	19,079,950	418,218	2.2%
Deferred Outflows	11,836,818	12,393,925	(557,107)	-4.5%
Current Liabilities	1,429,397	1,299,474	129,923	10.0%
Long-term Liabilities	32,672,466	36,845,497	(4,173,031)	-11.3%
Total Liabilities	34,101,863	38,144,971	(4,043,108)	-10.6%
Deferred inflows	5,627,086	870,002	4,757,084	546.8%
Invested in Capital Assets	5,273,816	9,634,202	(4,360,386)	-45.3%
Restricted Net Position	370,821	353,897	16,924	4.8%
Unrestricted Net Position	(14,038,600)	(17,529,197)	3,490,597	-19.9%
Total Net Position	\$ (8,393,963)	\$ (7,541,098)	\$ (852,865)	11.3%

Net position decreased by \$852,865 to (\$8,383,963) in 2025 from (\$7,541,098) in 2024.

A significant portion in the decrease in net position was related to net of deferred outflows, long-term liabilities, and deferred inflows decreasing by \$798,489 from the net pension liability and other post-employment benefit liabilities.

The following Table 2 reflects fiscal year 2025 operations detailing the financial activity of the District.

	FY 2025	FY 2024	Dollar Change	Total Percent Change
Program Revenues:				
Charges for services	\$ 7,201,804	\$ 6,719,924	\$ 481,880	7.2%
Operating grants	1,940,587	2,203,888	(263,301)	-11.9%
Capital grants	-	250,000	(250,000)	0.0%
General revenues:				
Property taxes	12,911,867	11,726,425	1,185,442	10.1%
Consolidated tax distribution	2,335,316	2,447,948	(112,632)	-4.6%
Investment earnings	308,253	313,133	(4,880)	-1.6%
Donations	19,129	22,600	(3,471)	-15.4%
Miscellaneous income	36,952	29,942	7,010	23.4%
Gain (loss) sale of assets	46,910	-	46,910	n/a
Bond issuance costs	-	(55,714)	55,714	-100.0%
Insurance proceeds	50,699	207,403	(156,704)	-75.6%
Total Revenues	24,851,517	23,865,549	985,968	4.1%
Expenses				
Public safety expenses	25,704,382	26,864,848	(1,160,466)	-4.3%
Total Expenses	25,704,382	26,864,848	(1,160,466)	-4.3%
Change in Net Position	(852,865)	(2,999,299)	2,146,434	-71.6%
Net Position, beginning	(7,541,098)	(4,541,799)	(2,999,299)	66.0%
Net Position, ending	\$ (8,393,963)	\$ (7,541,098)	\$ (852,865)	11.3%

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 a decrease of \$852,865 from (\$7,541,098) in 2024 to (\$8,393,963) in year 2025.

- Property tax revenue was \$12,911,867 and consolidated tax revenue was \$2,335,867 which is an increase of \$1,072,810 over the prior year amounts or an increase of 7.6%.
- Charges of services revenue was \$7,201,804 in year 2025 compared to \$6,719,924 in year 2024 which is an increase of \$481,880 or 7.2%.
- Total expenses for the year were \$25,704,382 compared to \$26,864,549 in year 2024 a decrease of \$1,160,466 or a 4.3% decrease over the prior year amount.

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 \$7,252,648 compared to \$7,263,586 in 2024. This resulted in a decrease of \$10,938 in ending fund balance. This decrease is a result of having to defer consolidated tax payments received after the 60 days recognition period.

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 \$6,881,827. The key factors for the fund balance increase are as follows:

- The District's General Fund's ending fund balance is \$6,881,827 compared to a beginning fund balance of \$6,881,827 which represents a decrease of \$27,862.
- The District's General Fund details actual revenues of \$24,641,772 compared to total expenditures of \$24,967,843.
- The District's ad valorem tax increased by \$992,513 to \$12,738,044 compared to \$11,745,531 in year 2024 an increase of 8.6% over the prior year.
- The District's applied for G.E.M.T. reimbursement program revenues through the State of Nevada Division of Health Care Financing and Policy and received \$1,463,007 in revenues for medical services provided to Medicaid recipients compared to \$1,419,257 in year 2024.
- The District's outside mutual aid increased from \$1,069,411 in year 2024 to \$2,173,656 in year 2025.
- The District's total expenses of \$24,767,243 increased 2.5% or by \$599,970 compared to total expenses of \$24,197,273 in year 2024.
- The District's salaries of \$12,495,499 increased 6.6% or by \$771,914 compared to salaries of \$11,723,585 in year 2024. Employee benefits of \$7,412,572 increased by 1.1% or by \$86,414 compared to \$7,326,158 in year 2024.

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 \$1,153,757. To provide meaningful comparisons, the following financial highlights are presented.

- The District's General Fund's actual revenues of \$24,641,772 in year 2025 was \$2,225,827 over budgeted resources of \$22,415,945.
- The District's General Fund reflects \$25,952,923 budgeted appropriations compared to actual expenditures of \$24,767,243 which resulted in expenditures being under budget by \$1,185,680.
- The budget was augmented two times which increased budgeted appropriations over the original adopted budget. The main budget revisions include additional resources from intergovernmental revenues, charges of services, and other financing sources which reflected budget increases of \$693,050. Budgeted appropriations reflected an increase of \$980,783 to various budget categories.

Capital Assets

Capital Assets: The District's net investment in capital assets for its governmental activities as of June 30, 2025 is \$5,273,816 (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 2025. The net capital asset additions for the period totaled \$1,191,680 which included additions to construction in progress of \$70,418 for the training center, \$230,696 in new vehicles, \$222,644 for the remount of a new ambulance, \$255,000 for a 2023 BME International water tender truck, \$181,965 for a CAT Skid steer track loader, and roof replacements on Station 2 and 7. Depreciation expense for the year was \$984,270.

Debt Administration

Long-Term Debt: The District has two long-term debt obligations totaling \$3,270,000 at June 30, 2025, consisting of Series 2019 totaling \$295,000 and \$2,975,000 on the Series 2023 – General Obligation Bonds issued on December 12, 2023. Series 2019 bonds had scheduled principal payments totaling \$290,000 and interest of \$9,542 were made during the year. Series 2023 – General Obligation Bonds were issued for the future purchases of equipment and had one scheduled principal payments totaling \$25,000 and interest of \$125,475 were made during the year.

The District accrued compensated absences representing accrued vacation, accrued sick leave and compensatory time was \$1,826,734 at June 30, 2025. Accrued compensated absences totaled \$1,721,170 at June 30, 2024. The Note 5 to the financial statements, (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 2026 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 2026 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, 2025***(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)*

	<u>2025</u>	<u>2024</u>
Assets		
Current Assets:		
Cash and investments - Note 3	\$ 5,385,229	\$ 5,861,335
Accounts receivable, net of allowance	807,952	850,919
Due from other governments	2,744,354	1,988,320
Taxes receivable, secured roll	122,082	134,365
Interest receivable	-	25,809
Prepaid items	<u>11,940</u>	<u>-</u>
<i> Total Current Assets</i>	<u>9,071,557</u>	<u>8,860,748</u>
Noncurrent Assets:		
Capital Assets - Note 4		
Land	1,441,647	1,371,229
Equipment	27,438,948	26,871,651
Less: Accumulated depreciation	<u>(18,453,984)</u>	<u>(18,023,678)</u>
<i> Total Noncurrent Assets</i>	<u>10,426,611</u>	<u>10,219,202</u>
 Total Assets	<u>19,498,168</u>	<u>19,079,950</u>
Deferred Outflows of Resources		
Deferred pension outflows - Note 7	9,350,684	9,926,557
Post measurement date		
pension contributions - Note 7	2,086,762	2,012,462
Deferred OPEB outflows - Note 8	<u>399,372</u>	<u>454,906</u>
 Total Deferred Outflows of Resources	<u>11,836,818</u>	<u>12,393,925</u>

	2025	2024
Liabilities		
Current Liabilities:		
Accounts payable	\$ 357,363	\$ 353,714
Accrued salaries and wages	719,425	596,540
Accrued interest	32,609	34,220
Current portion of long-term debt - Note 5	<u>320,000</u>	<u>315,000</u>
<i>Total Current Liabilities</i>	<u>1,429,397</u>	<u>1,299,474</u>
Long-term Liabilities:		
Fire equipment bonds - Series 2019 - Note 5	295,000	585,000
General Obligation bonds - 2023 - Note 5	2,975,000	3,000,000
Accrued compensated absences - Note 5	1,826,734	1,721,170
Net pension liability - Note 7	25,285,186	29,142,041
OPEB liabilities payable - Note 8	2,610,546	2,712,286
Less: current portion long-term debt	<u>(320,000)</u>	<u>(315,000)</u>
<i>Total Long-term Liabilities</i>	<u>32,672,466</u>	<u>36,845,497</u>
Total Liabilities	<u>34,101,863</u>	<u>38,144,971</u>
Deferred Inflow of Resources		
Deferred pension inflows - Note 7	4,815,396	272,770
Deferred OPEB inflows - Note 8	<u>811,690</u>	<u>597,232</u>
Total Deferred Inflow of Resources	<u>5,627,086</u>	<u>870,002</u>
Net Position		
Investment in capital assets, net of related debt	5,273,816	9,634,202
Restricted - Note 11	370,821	353,897
Unrestricted	<u>(14,038,600)</u>	<u>(17,529,197)</u>
Total Net Position	<u>\$ (8,393,963)</u>	<u>\$ (7,541,098)</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, 2025

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	PROGRAM REVENUE				NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION	
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTALS	
					2025	2024
Governmental Activities:						
Public safety	<u>\$ 25,704,382</u>	<u>\$ 7,201,804</u>	<u>\$ 1,940,587</u>	<u>\$ -</u>	<u>\$ (16,561,991)</u>	<u>\$ (15,097,464)</u>
General Revenues:						
Property taxes, levied for general purposes					12,911,867	11,726,425
Consolidated tax					2,335,316	2,447,948
Unrestricted investment income					308,253	313,133
Unrestricted donations					19,129	22,600
Miscellaneous					36,952	29,942
Gain (Loss) on sale of assets					46,910	-
Bond Issuance Costs					-	(55,714)
Insurance proceeds					<u>50,699</u>	<u>207,403</u>
<i>Total General Revenues</i>					<u>15,709,126</u>	<u>14,691,737</u>
<i>Change in Net Position</i>					(852,865)	(2,999,299)
Net Position, July 1					<u>(7,541,098)</u>	<u>(4,541,799)</u>
Net Position, June 30					<u>\$ (8,393,963)</u>	<u>\$ (7,541,098)</u>

The accompanying notes are an integral part of these financial statements.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA**BALANCE SHEET****GOVERNMENTAL FUNDS****JUNE 30, 2025***(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)*

	<u>2025</u>	<u>2024</u>
Assets		
Cash - Note 3	\$ 5,385,229	\$ 5,861,335
Accounts receivable	807,952	850,919
Due from other governments	2,744,354	1,988,320
Taxes receivable, secured roll	122,082	134,365
Interest Receivable	-	25,809
Prepaid items	<u>11,940</u>	<u>-</u>
<i>Total Assets</i>	<u>\$ 9,071,557</u>	<u>\$ 8,860,748</u>
Liabilities		
Accounts payable	357,363	353,714
Accrued wages and benefits	<u>719,425</u>	<u>596,540</u>
<i>Total Liabilities</i>	<u>1,076,788</u>	<u>950,254</u>
Deferred Inflow of Resources		
Unavailable property tax revenue	295,797	121,974
Unavailable ambulance fee revenue	<u>446,324</u>	<u>524,934</u>
<i>Total Deferred Inflow of Resources</i>	<u>742,121</u>	<u>646,908</u>
Fund Balance - Note 11		
Nonspendable	11,940	-
Restricted - Emergency Reserve Fund	370,821	353,897
Restricted - Bond proceeds	1,882,795	2,944,286
Restricted - Water tender equipment	317,400	222,400
Assigned	2,846,402	3,563,461
Unassigned	<u>1,823,290</u>	<u>179,542</u>
<i>Total Fund Balance</i>	<u>7,252,648</u>	<u>7,263,586</u>
<i>Total Liabilities, Deferred Inflow of Resources and Fund Balance</i>	<u>\$ 9,071,557</u>	<u>\$ 8,860,748</u>

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, 2025

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	2025	2024
Total Fund Balance - Governmental Funds	\$ 7,252,648	\$ 7,263,586
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.	28,880,595	28,242,880
Accumulated depreciation has not been included in the governmental fund financial statements.	(18,453,984)	(18,023,678)
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.	742,121	646,908
The liability for compensated absences is not reflected in the governmental fund financial statements since its not payable from current resources.	(1,826,734)	(1,721,170)
Long-term debt obligations are not included in the governmental fund financial statements.	(3,270,000)	(3,585,000)
The post-employment health insurance liability is not due and payable in the current period and therefore is not reported in the governmental fund.	(2,610,546)	(2,712,286)
Deferred inflows of resources for other post-employment benefits does not effect current financial resources and is therefore not reported in the governmental funds.	399,372	454,906
The net pension liability is not due and payable in the current period and therefore is not reported in the governmental fund.	(25,285,186)	(29,142,041)
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.	5,810,360	11,069,017
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.	(32,609)	(34,220)
Net Position of Governmental Activities	<u>\$ (8,393,963)</u>	<u>\$ (7,541,098)</u>

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, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>BUDGETED AMOUNTS</u>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2024</u>
Revenues					
Taxes	\$ 12,501,335	\$ 12,501,335	\$ 12,738,044	\$ 236,709	\$ 11,745,531
Intergovernmental revenues	4,108,349	4,047,049	4,275,903	228,854	4,901,836
Charges for services	4,748,647	5,483,647	7,280,415	1,796,768	6,501,538
Other revenues	<u>364,564</u>	<u>383,914</u>	<u>364,334</u>	<u>(19,580)</u>	<u>365,675</u>
<i>Total Revenues</i>	<u>21,722,895</u>	<u>22,415,945</u>	<u>24,658,696</u>	<u>2,242,751</u>	<u>23,514,580</u>
Expenditure					
Public Safety, Fire					
Salaries and wages	11,221,946	11,955,535	12,495,499	(539,964)	11,723,585
Employee benefits	7,307,082	7,373,082	7,412,572	(39,490)	7,326,158
Services and supplies	2,752,033	2,921,583	3,092,663	(171,080)	3,578,558
Capital outlay	<u>3,265,387</u>	<u>3,277,031</u>	<u>1,316,492</u>	<u>1,960,539</u>	<u>1,231,970</u>
Debt Service					
Principal	299,542	315,000	315,000	-	284,000
Interest	<u>126,150</u>	<u>135,017</u>	<u>135,017</u>	<u>-</u>	<u>53,002</u>
<i>Total Expenditures</i>	<u>24,972,140</u>	<u>25,977,248</u>	<u>24,767,243</u>	<u>1,210,005</u>	<u>24,197,273</u>
Excess (Deficiency) of					
Revenues over Expenditures	<u>(3,249,245)</u>	<u>(3,561,303)</u>	<u>(108,547)</u>	<u>3,452,756</u>	<u>(682,693)</u>
Other Financing Sources (Uses)					
Contingency	(319,216)	(333,753)	-	333,753	-
Sale of capital assets	5,000	5,000	46,910	41,910	-
Bond proceeds	-	-	-	-	3,000,000
Bond issuance costs	-	-	-	-	(55,714)
Insurance recoveries	<u>-</u>	<u>24,844</u>	<u>50,699</u>	<u>25,855</u>	<u>207,403</u>
<i>Total Other Financing (Uses)</i>	<u>(314,216)</u>	<u>(303,909)</u>	<u>97,609</u>	<u>401,518</u>	<u>3,151,689</u>
Excess (Deficiency) of Revenues					
and Other Sources over					
Expenditures and Other Uses	(3,563,461)	(3,865,212)	(10,938)	3,854,274	2,468,996
Fund Balance, July 1	<u>6,239,852</u>	<u>6,675,715</u>	<u>7,263,586</u>	<u>587,871</u>	<u>4,794,590</u>
Fund Balance, June 30	<u>\$ 2,676,391</u>	<u>\$ 2,810,503</u>	<u>\$ 7,252,648</u>	<u>\$ 4,442,145</u>	<u>\$ 7,263,586</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, 2025

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	2025	2024
Change in Fund balances - Total Governmental Funds	\$ (10,938)	\$ 2,468,996
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.	1,191,680	1,233,277
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.	(984,270)	(967,071)
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.	95,212	199,280
Compensated absences are not due and payable in the current period and therefore are not reported in the governmental fund financial statements.	(105,564)	(173,636)
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.	(168,252)	(232,384)
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.	315,000	(2,716,000)
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.	(1,187,344)	(2,782,880)
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.	1,611	(28,881)
Change in Net Position of Governmental Activities	<u>\$ (852,865)</u>	<u>\$ (2,999,299)</u>

The accompanying notes are an integral part of these financial statements.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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-

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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, 2025

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:

	<u>Service Life</u>	<u>Capitalization Threshold</u>
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.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Comparative Data

Comparative data shown for the prior year (2024) has been extracted from the 2023-2024 financial statements. It has been provided to add comparability but is not considered full disclosure of transactions for 2023-2024. 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
JUNE 30, 2025

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 61.

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, 2025.

Cash and Investment Balances Held By:

General Fund	\$ 5,014,408
Emergency Reserve Fund	<u>370,821</u>
Total Cash and Investments	<u>\$ 5,385,229</u>

Balance Classified by Depository:

Petty cash	\$ 100
Bank of America, checking	<u>383,052</u>

383,152

Investments:

Nevada State Investment Pool	<u>5,002,077</u>
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Total Cash and Investments	<u>\$ 5,385,229</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>129,909</u>	<u>210,402</u>
	<u>\$ 379,909</u>	<u>\$ 460,402</u>

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 3 - Cash and Investments: *(Continued)*

Investment

At June 30, 2025, the average weighted maturity of the Nevada Local Government Investment Pool was 49.5 days. The fair value of \$5,002,077 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	\$ 2,674,572
Level II – Based on significant other observable inputs	\$ 2,327,505

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, 2025

Note 4 – Capital Assets:

The following tables summarize the changes in capital assets.

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Not subject to depreciation:				
Land	\$ 642,201	\$ -	\$ -	\$ 642,201
Fire engines in process	<u>729,028</u>	<u>70,418</u>	<u>-</u>	<u>799,446</u>
	<u>1,371,229</u>	<u>70,418</u>	<u>-</u>	<u>1,441,647</u>
Subject to depreciation:				
Ambulance	1,967,918	222,644	-	2,190,562
Apparatus	8,063,436	255,000	465,076	7,853,362
Equipment	1,930,572	181,965	-	2,112,537
Vehicles	1,320,094	230,696	88,889	1,461,900
Buildings and improvements	12,381,752	230,957	-	12,912,709
Infrastructure	<u>907,880</u>	<u>-</u>	<u>-</u>	<u>907,880</u>
	<u>26,871,652</u>	<u>1,121,262</u>	<u>553,964</u>	<u>27,438,950</u>
Less accumulated depreciation:				
Ambulances	1,122,656	202,830	-	1,325,486
Apparatus	6,546,596	237,481	465,076	6,319,002
Equipment	1,597,706	100,123	-	1,697,829
Vehicles	1,067,308	100,795	88,889	1,079,214
Buildings and improvements	6,972,882	323,194	-	7,296,076
Infrastructure	<u>716,532</u>	<u>19,847</u>	<u>-</u>	<u>736,379</u>
	<u>18,023,680</u>	<u>984,270</u>	<u>553,964</u>	<u>18,453,986</u>
Depreciable assets, net	<u>8,847,972</u>	<u>136,992</u>	<u>-</u>	<u>8,984,964</u>
Capital assets, net	<u>\$ 10,219,202</u>	<u>\$ 207,410</u>	<u>\$ -</u>	<u>\$ 10,426,611</u>

Depreciation expense of \$984,270 was charged to the public safety function.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 5 – Changes Long-Term Debt Obligations:

Changes in General Long-term Debt:

	<u>Balance</u> <u>June 30, 2024</u>	<u>Obligations</u> <u>Issued</u>	<u>Obligations</u> <u>Retired</u>	<u>Balance</u> <u>June 30, 2025</u>
Series 2019 - General obligation bond	\$ 585,000	\$ -	\$ 290,000	\$ 295,000
Series 2023 – General obligation bond	3,000,000	-	25,000	2,975,000
Compensated absences	1,721,170	105,564	-	1,826,734
Net Pension Liability	29,142,041	-	3,856,855	25,285,186
Other Post-Employment Benefits	<u>2,712,286</u>	<u>-</u>	<u>101,740</u>	<u>2,610,546</u>
Total Long-Term Obligations Payable	<u>\$ 37,160,497</u>	<u>\$ 105,564</u>	<u>\$ 4,273,595</u>	<u>\$32,992,466</u>

Note 6 – Long-Term Debt Obligations:

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>
2026	\$ 4,120	\$ 295,000	\$ 299,120

General Obligation Medium-Term Bonds, Series 2023:

The District issued \$3,000,000 in general obligation medium-term bond, Series 2023 on December 12, 2023. The general obligations bonds are payable over ten years with semi-annual payments of interest and one annual principal payment. The Bonds require semi-annual payments of interest and principal ranging from \$150,475 to \$432,904 with an annual interest rate of 4.20%. The bonds mature on October 1, 2033.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 6 – Long-Term Debt Obligations: *(continued)*

The following schedule details the future debt service requirements on the general obligation Series 2023 medium-term bonds:

<u>Year ending June 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2026	\$ 124,425	\$ 25,000	\$ 149,425
2027	117,222	318,000	435,222
2028	103,593	331,000	434,593
2029	89,397	345,000	434,397
2030	74,592	360,000	434,592
2031-34	<u>137,508</u>	<u>1,596,000</u>	<u>1,733,508</u>
	<u>\$ 646,737</u>	<u>\$ 2,975,000</u>	<u>\$ 3,621,737</u>

Compensated Absences:

The amount of accrued compensated absences liability for the governmental activities at June 30, 2025 was \$1,826,734. 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.

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.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 7 – Defined Benefits Pension Plan (continued):

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.

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

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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 \$4,173,524 for the year ending June 30, 2025, of which \$2,086,762 is considered as post measurement date contributions for year 2025. The respective rates on which contributions for the EPC were 33.5% and 50.00% in year 2025 of covered compensation for police/fire members.

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

At June 30, 2025, the District reported net pension liabilities of \$25,285,186 representing its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2024. At June 30, 2024, the District's proportion of the plan was .13995% which is a .01971% decrease from the prior year's .15966%.

For the period ending June 30, 2025, the District recognized pension expense of \$3,274,106 in the government-wide financial statements. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual Experience	\$ 5,364,162	\$ -
Changes of assumptions	1,631,559	-
Net difference between projected and actual earnings on pension plan investments	-	2,490,916
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>2,354,963</u>	<u>2,324,480</u>
	<u>\$ 9,350,684</u>	<u>\$ 4,815,396</u>

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 7 – Defined Benefits Pension Plan (continued):

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:	
2026	\$ 1,072,278
2027	3,442,960
2028	235,864
2029	(328,665)
2030	112,851
Thereafter	<u>-</u>
	<u>\$ 4,535,288</u>

In addition, \$2,086,762 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, 2025.

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, 2024 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
Consumer price index:	2.50%
Other assumptions	Same as those used in the June 30, 2024 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, 2024 are included in the following table:

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 7 – Defined Benefits Pension Plan (continued):

Target	Long-Term Geometric	
<u>Asset Class</u>	<u>Allocation</u>	<u>Expected Real Rate of Return*</u>
U.S. stocks	34%	5.50%
International stocks	14%	5.50%
U.S. bonds	28%	2.25%
Private markets	12%	6.65%
Short-term investments	12%	0.50%

*As of June 30, 2024, PERS' long-term inflation assumption was 2.50%.

Discount Rate: The discount rate used to measure the total pension liability was 7.25% as of June 30, 2024. 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	Current	1% Increase
<u>(6.25%)</u>	<u>Discount Rate</u>	<u>(8.25%)</u>
<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
\$40,662,962	\$25,285,186	\$12,599,853

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, 2025.

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 8 – Post-Employment Benefits Other Than Pensions: *(continued)*

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, 2025, 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 or by calling (800)326-5496.

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, 2025, 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, 2025 was \$4,185. 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, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 8 – Post-Employment Benefits Other Than Pensions: *(continued)*

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 89 active employees and three retirees enrolled in the plan at June 30, 2025. 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, 2025, and was determined by an actuarial valuation date as of June 30, 2024.

PEBP	\$ 49,517
District Plan	<u>2,561,029</u>
	<u>\$ 2,610,546</u>

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, 2024
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)	5.20% as of June 30, 2025 4.21% as of June 30, 2024

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 8 – Postemployment Benefits Other Than Pensions: *(continued)*:

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	6.5% in 2025 to 5.2% in 2030 and thereafter

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 15%

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, 2024	\$ 55,485	\$2,656,801	\$2,712,286
Changes for the year:			
Service cost	-	182,538	182,538
Interest	2,248	117,407	119,655
Changes of assumptions	(4,031)	(294,573)	(298,604)
Plan Experience	-	-	-
Benefit payments	(4,185)	(101,144)	(105,329)
Net Change	(5,968)	(95,772)	(101,740)
Balance at June 30, 2025	\$ 49,517	\$2,561,029	\$2,610,546

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 8 – Postemployment Benefits Other Than Pensions: *(continued):*

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 5.20%, 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 (4.20%) or 1-percentage-point higher (6.20%) than the current rate:

<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
<u>(4.20%)</u>	<u>Discount Rate</u>	<u>(5.20%)</u>
<u>(4.20%)</u>	<u>(5.20%)</u>	<u>(6.20%)</u>
\$ 2,912,356	\$ 2,610,546	\$ 2,343,454

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</u>	<u>1% Increase</u>
<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
\$ 2,275,128	\$ 2,610,546	\$ 3,013,524

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the year ended June 30, 2025, the District recognized OPEB expense of \$273,581. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to the District Plan was \$(412,318). The District will recognize these deferred resources as follows.

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
	<u>of Resources</u>	<u>of Resources</u>
Difference between expected and actual		
Experience	\$ 270,105	\$ 280,611
Changes of assumptions	<u>129,267</u>	<u>531,079</u>
	<u>\$ 399,372</u>	<u>\$ 811,690</u>

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Note 8 – Postemployment Benefits Other Than Pensions: *(continued)*:

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:

2026	\$ (24,581)
2027	(24,581)
2028	(25,525)
2029	(29,370)
2030	(31,682)
Thereafter	<u>(276,579)</u>
	<u>\$ (412,318)</u>

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 14, 2025, 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, 2025.

Restricted:

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.

\$ 370,821

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

At June 30, 2025, the governmental funds had the following
fund balance assignments:

Part of the General Fund's year-end balance has been
restricted for unspent bond proceeds dedicated
for fire equipment \$ 1,882,795

Part of the General Fund's year-end balance has been
restricted for financial resources dedicated
for water tender equipment \$ 317,400

Assigned:

Part of the General Fund's year-end balance has
been assigned as a financial resource for the
subsequent year's appropriations \$ 2,846,402

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EAST FORK PROTECTION DISTRICT, NEVADA
RECONCILIATION OF BUDGETARY BASIS FUNDS TO GAAP BASIS GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	GENERAL	EMERGENCY	TOTALS	
	FUND	RESERVE	2025	2024
	FUND	FUND		
Assets				
Cash	\$ 5,014,408	\$ 370,821	\$ 5,385,229	\$ 5,861,335
Accounts receivable, net	807,952	-	807,952	850,919
Due from other governments	2,744,354	-	2,744,354	1,988,320
Taxes receivable	122,082	-	122,082	134,365
Interest receivable	-	-	-	25,809
Prepaid items	11,940	-	11,940	-
<i>Total Assets</i>	<u>\$ 8,700,736</u>	<u>\$ 370,821</u>	<u>\$ 9,071,557</u>	<u>\$ 8,860,748</u>
Liabilities				
Accounts payable	\$ 357,363	\$ -	357,363	\$ 353,714
Accrued wages and benefits	719,425	-	719,425	596,540
<i>Total Liabilities</i>	<u>1,076,788</u>	<u>-</u>	<u>1,076,788</u>	<u>950,254</u>
Deferred Inflow of Resources				
Unavailable tax revenue	295,797	-	295,797	121,974
Unavailable ambulance fee revenue	446,324	-	446,324	524,934
	<u>742,121</u>	<u>-</u>	<u>742,121</u>	<u>646,908</u>
Fund Balance				
Nonspendable - Prepaid expenses	11,940	-	11,940	-
Restricted - Emergency Reserve Fund	-	370,821	370,821	353,897
Restricted - Bond proceeds	1,882,795	-	1,882,795	2,944,286
Restricted - Water tender equipment	317,400	-	317,400	222,400
Assigned	2,846,402	-	2,846,402	3,563,461
Unassigned	1,823,290	-	1,823,290	179,542
<i>Total Fund Balance</i>	<u>6,881,827</u>	<u>370,821</u>	<u>7,252,648</u>	<u>7,263,586</u>
Total Liabilities and Fund Balance	<u>\$ 8,700,736</u>	<u>\$ 370,821</u>	<u>\$ 9,071,557</u>	<u>\$ 8,860,748</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, 2025

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	GENERAL FUND	EMERGENCY RESERVE FUND	TOTALS	
			2025	2024
Revenues				
Ad valorem taxes	\$ 12,738,044	\$ -	\$ 12,738,044	\$11,745,531
Intergovernmental revenues	4,275,903	-	4,275,903	4,901,836
Charges for services	7,280,415	-	7,280,415	6,501,538
Other revenues	347,410	16,924	364,334	365,675
<i>Total Revenues</i>	<u>24,641,772</u>	<u>16,924</u>	<u>24,658,696</u>	<u>23,514,580</u>
Expenditures				
Current:				
Public safety				
Salaries	12,495,499	-	12,495,499	11,723,585
Employee benefits	7,412,572	-	7,412,572	7,326,158
Services and supplies	3,092,663	-	3,092,663	3,578,558
Capital outlay	1,316,492	-	1,316,492	1,231,970
Debt Service				
Principal	315,000	-	315,000	284,000
Interest	135,017	-	135,017	53,002
<i>Total Expenditures</i>	<u>24,767,243</u>	<u>-</u>	<u>24,767,243</u>	<u>24,197,273</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(125,471)</u>	<u>16,924</u>	<u>(108,547)</u>	<u>(682,693)</u>
Other Financing Sources (Uses)				
Sale of assets	46,910	-	46,910	-
Bond proceeds	-	-	-	3,000,000
Bond issuance costs	-	-	-	(55,714)
Insurance recoveries	50,699	-	50,699	207,403
<i>Total Other Financing Sources (Uses)</i>	<u>97,609</u>	<u>-</u>	<u>97,609</u>	<u>3,151,689</u>
<i>Excess (Deficiency) of Revenues, Other Sources and over Expenditures and Other Uses</i>	<u>(27,862)</u>	<u>16,924</u>	<u>(10,938)</u>	<u>2,468,996</u>
Fund Balance, July 1	<u>6,909,689</u>	<u>353,897</u>	<u>7,263,586</u>	<u>4,794,590</u>
Fund Balance, June 30	<u>\$ 6,881,827</u>	<u>\$ 370,821</u>	<u>\$ 7,252,648</u>	<u>\$ 7,263,586</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>	<u>2024</u>	<u>2025</u>
\$ -	\$ -	\$ -	\$ -
1,929	2,476	2,392	2,248
(20,986)	(186)	(378)	(4,031)
(3,817)	-	(2,135)	-
<u>(5,197)</u>	<u>(4,924)</u>	<u>(4,763)</u>	<u>(4,185)</u>
(28,071)	(2,634)	(4,884)	(5,968)
<u>91,074</u>	<u>63,003</u>	<u>60,369</u>	<u>55,485</u>
<u>\$ 63,003</u>	<u>\$ 60,369</u>	<u>\$ 55,485</u>	<u>\$ 49,517</u>
n/a	n/a	n/a	n/a

\$ 207,831	\$ 207,497	\$ 212,289	\$ 182,538
52,156	116,058	125,548	117,407
112,868	(10,670)	47,011	(294,573)
184,687	-	(509,754)	-
<u>(98,089)</u>	<u>(126,116)</u>	<u>(98,220)</u>	<u>(101,144)</u>
459,453	186,769	(223,126)	(95,772)
<u>2,233,705</u>	<u>2,693,158</u>	<u>2,878,927</u>	<u>2,656,801</u>
<u>\$ 2,693,158</u>	<u>\$ 2,879,927</u>	<u>\$ 2,655,801</u>	<u>\$ 2,561,029</u>
\$ 10,918,761	\$ 11,199,774	\$ 11,723,585	\$ 12,389,078
24.7%	25.7%	22.7%	20.7%

4.10%	4.13%	4.21%	5.20%
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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>	<u>2024</u>	<u>2025</u>
0.11960%	0.12721%	0.13404%	0.14831%	0.15966%	0.13995%
\$ 16,308,466	\$ 17,717,756	\$ 12,223,078	\$ 26,776,572	\$ 29,142,041	\$ 25,285,186
\$ 5,914,348	\$ 6,502,151	\$ 6,882,836	\$ 7,772,714	\$ 8,808,502	\$ 8,590,793
275.7%	272.5%	177.6%	344.5%	330.8%	294.3%
76.5%	77.0%	86.5%	75.1%	76.2%	78.1%
\$ 1,325,652	\$ 1,402,657	\$ 1,631,355	\$ 1,848,049	\$ 2,012,462	\$ 2,086,762
<u>1,325,652</u>	<u>1,402,657</u>	<u>1,631,355</u>	<u>1,848,049</u>	<u>2,012,462</u>	<u>2,086,762</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,502,151	\$ 6,882,836	\$ 7,772,714	\$ 8,808,502	\$ 8,590,793	\$ 8,683,280
20.4%	20.4%	21.0%	21.0%	23.4%	24.0%

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, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>BUDGETED AMOUNTS</u>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2024</u>
Revenues					
Taxes					
Real property taxes, current	\$11,989,085	\$ 11,989,085	\$ 12,054,724	\$ 65,639	\$ 11,144,116
Real property taxes, delinquent	-	-	36,388	36,388	45,656
Centrally assessed taxes	166,695	166,695	179,348	12,653	157,605
Deferred ag taxes	-	-	3,152	3,152	-
Personal property taxes, current	345,555	345,555	448,193	102,638	379,691
Personal property, delinquent	-	-	16,239	16,239	18,463
<i>Total Taxes</i>	<u>12,501,335</u>	<u>12,501,335</u>	<u>12,738,044</u>	<u>236,709</u>	<u>11,745,531</u>
Intergovernmental revenues					
Federal Grants					
EMPG Grant	-	-	42,708	42,708	-
NV Div of Forestry	445,222	452,722	284,731	(167,991)	126,678
FEMA	71,570	71,570	-	(71,570)	-
AFG Grant	68,800	-	-	-	481,818
ARPA grant	-	-	-	-	250,000
State Grants					
SERC Grant	-	-	5,950	5,950	-
State Revenues				-	
Consolidated tax distribution	2,533,807	2,533,807	2,335,316	(198,491)	2,447,948
G.E.M.T. reimbursement	875,000	875,000	1,463,007	588,007	1,419,257
Local Revenues				-	
Alpine Contract	113,950	113,950	113,950	-	107,500
Firehouse Subs Public Safety Foundation	-	-	-	-	36,576
Local governmental revenue	-	-	30,241	30,241	32,059
<i>Total Intergovernmental Revenues</i>	<u>4,108,349</u>	<u>4,047,049</u>	<u>4,275,903</u>	<u>228,854</u>	<u>4,901,836</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, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>BUDGETED AMOUNTS</u>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2024</u>
Charges for services					
Fire Plan Check/Inspections	\$ 513,000	\$ 513,000	\$ 875,931	\$ 1,388,931	\$ 532,850
Ambulance Charges	3,885,869	3,885,869	3,773,912	(111,957)	3,722,167
Technology / Expedite Fees	-	-	28,889	28,889	12,897
Water Tender Initiative Fee	182,500	182,500	350,000	167,500	187,400
Standby Charges	12,500	12,500	9,387	(3,113)	8,041
Subscription Service Plans	50,000	50,000	47,580	(2,420)	49,985
Outside District Mutual Aid	-	780,000	2,173,656	1,393,656	1,069,411
Nevada Energy Fuels Management	104,778	59,778	21,060	(38,718)	918,787
<i>Total Charges for Services</i>	<u>4,748,647</u>	<u>5,483,647</u>	<u>7,280,415</u>	<u>1,796,768</u>	<u>6,501,538</u>
Other revenues					
Investment Income	316,000	316,000	274,564	(41,436)	269,001
Rent / Lease Income	39,064	49,064	16,765	(32,299)	25,709
Donations	2,000	11,350	19,129	7,779	22,600
Miscellaneous	7,500	7,500	36,952	44,452	29,942
<i>Total Other Revenues</i>	<u>364,564</u>	<u>383,914</u>	<u>347,410</u>	<u>(21,504)</u>	<u>347,252</u>
<i>Total Revenues</i>	<u>21,722,895</u>	<u>22,415,945</u>	<u>24,641,772</u>	<u>2,225,827</u>	<u>23,496,157</u>
Expenditures					
Administration					
Salaries and wages	11,221,946	11,955,535	12,495,499	(539,964)	11,273,139
Employee benefits	7,307,082	7,373,082	7,412,572	(39,490)	7,046,881
Services and supplies	347,143	385,943	389,715	(3,772)	270,128
<i>Total Administration</i>	<u>18,876,171</u>	<u>19,714,560</u>	<u>20,297,786</u>	<u>(583,226)</u>	<u>18,590,148</u>
Fire Prevention					
Services and supplies	19,250	23,250	18,002	5,248	20,549
Fire Training					
Services and supplies	119,500	138,850	115,235	23,615	86,524
<i>Total Fire Training</i>	<u>119,500</u>	<u>138,850</u>	<u>115,235</u>	<u>23,615</u>	<u>86,524</u>
Fire Suppression					
Services and supplies	2,266,140	2,373,540	2,569,711	(196,171)	3,125,522
Capital outlay	3,265,387	3,277,031	1,316,492	1,960,539	1,199,506
<i>Total Fire Suppression</i>	<u>5,531,527</u>	<u>5,650,571</u>	<u>3,886,203</u>	<u>1,764,368</u>	<u>4,325,028</u>

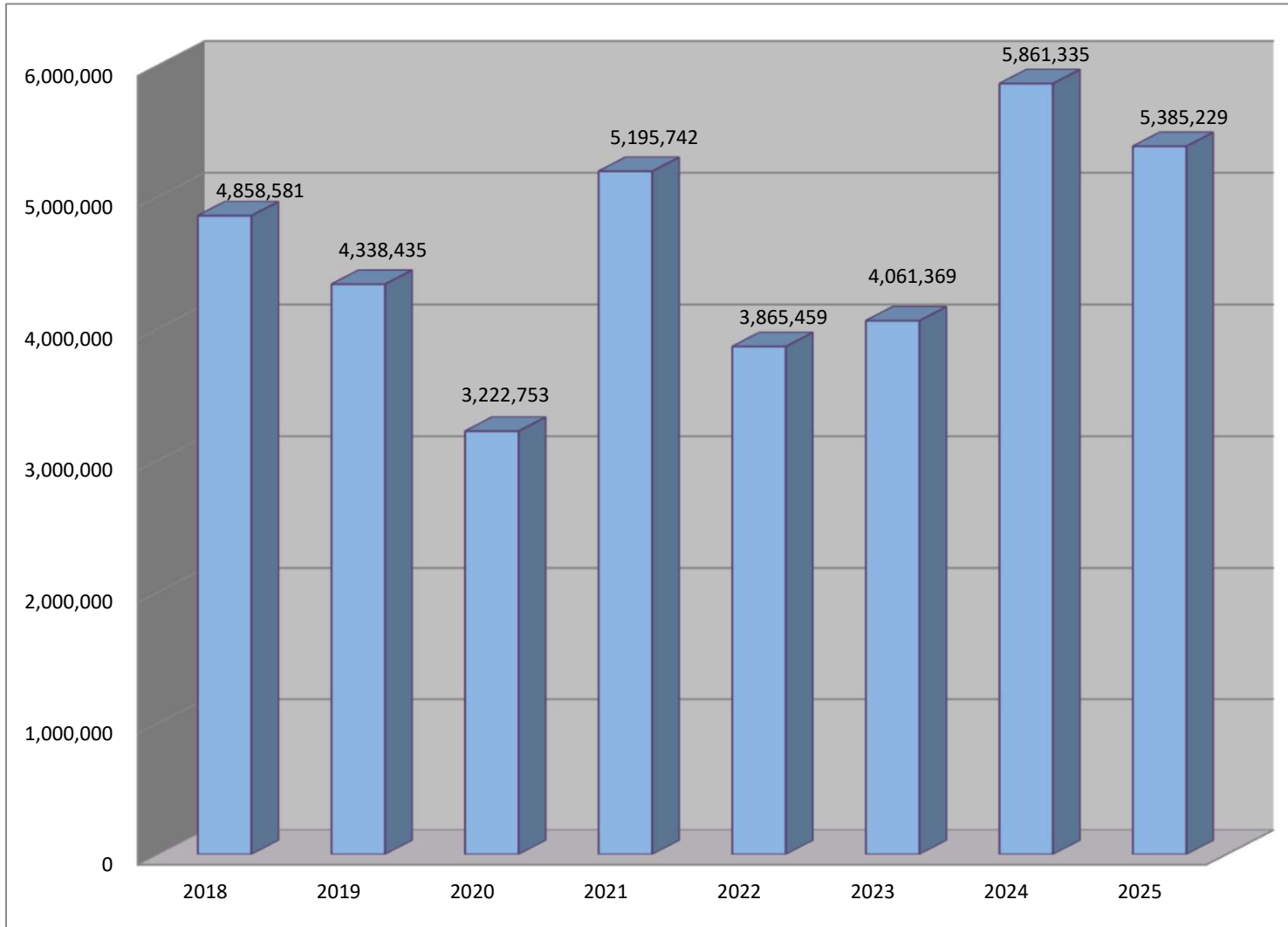
EAST FORK FIRE PROTECTION DISTRICT, NEVADA
GENERAL FUND - BUDGETARY BASIS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>BUDGETED AMOUNTS</u>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2024</u>
Fuels Management					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 450,446
Employee benefits	-	-	-	-	279,277
Services and supplies	-	-	-	-	75,835
Capital outlay	-	-	-	-	32,464
					-
<i>Total Fuel Management</i>	-	-	-	-	838,022
<i>Total Fire Expenditures</i>	<u>24,546,448</u>	<u>25,527,231</u>	<u>24,317,226</u>	<u>1,210,005</u>	<u>23,860,271</u>
Debt Service					
Principal	299,542	315,000	315,000	-	284,000
Interest	<u>126,150</u>	<u>110,692</u>	<u>135,017</u>	<u>(24,325)</u>	<u>53,002</u>
<i>Total Debt Service</i>	<u>425,692</u>	<u>425,692</u>	<u>450,017</u>	<u>(24,325)</u>	<u>337,002</u>
<i>Total Expenditures</i>	<u>24,972,140</u>	<u>25,952,923</u>	<u>24,767,243</u>	<u>1,185,680</u>	<u>24,197,273</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,249,245)</u>	<u>(3,536,978)</u>	<u>(125,471)</u>	<u>3,411,507</u>	<u>(701,116)</u>
Other Financing Sources (Uses)					
Contingency	(319,216)	(333,753)	-	333,753	-
Sale of assets	5,000	5,000	46,910	41,910	-
Bond proceeds	-	-	-	-	3,000,000
Bond issuance costs	-	-	-	-	(55,714)
Insurance recoveries	-	24,844	50,699	-	207,403
<i>Total Other Financing Sources (Uses)</i>	<u>(314,216)</u>	<u>(303,909)</u>	<u>97,609</u>	<u>375,663</u>	<u>3,151,689</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>(3,563,461)</u>	<u>(3,840,887)</u>	<u>(27,862)</u>	<u>3,787,170</u>	<u>2,450,573</u>
Fund Balance, July 1	<u>5,904,378</u>	<u>6,340,241</u>	<u>6,909,689</u>	<u>569,448</u>	<u>4,459,116</u>
Fund Balance, June 30	<u>\$ 2,340,917</u>	<u>\$ 2,499,354</u>	<u>\$ 6,881,827</u>	<u>\$ 4,356,618</u>	<u>\$ 6,909,689</u>

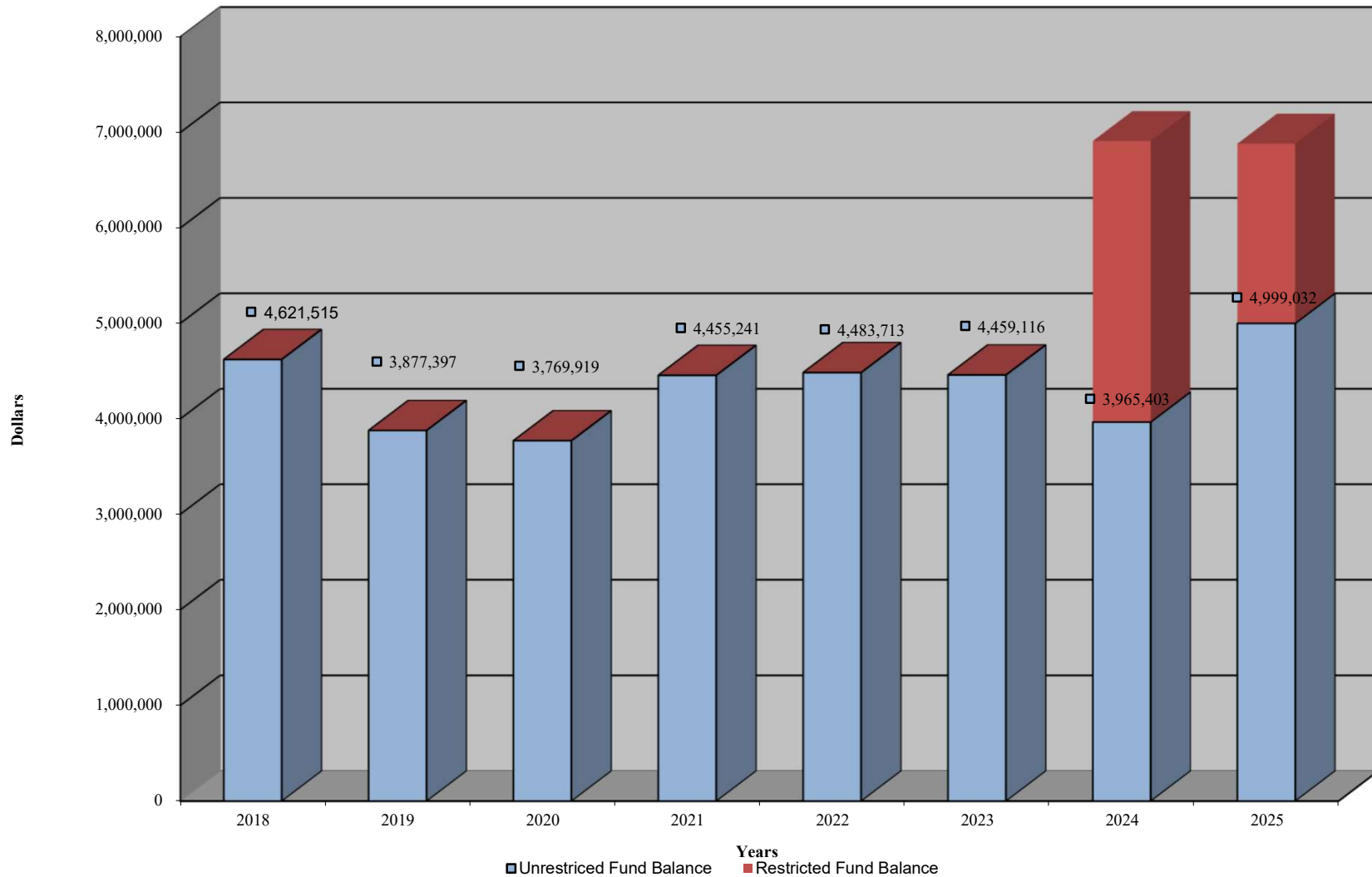
EAST FORK FIRE PROTECTION DISTRICT, NEVADA
EMERGENCY RESERVE FUND - BUDGETARY BASIS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS OFR THE YEAR ENDED JUNE 30, 2024)

	<u>BUDGETED AMOUNTS</u>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2024</u>
Revenues					
Other Revenues					
Investment earnings	\$ -	\$ -	\$ 16,924	\$ 16,924	\$ 18,423
Expenditures					
Emergency reserve					
Services and supplies	335,474	335,474	-	335,474	-
Bond Interest	-	-	-	-	-
<i>Total Expenditures</i>	<u>335,474</u>	<u>335,474</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(335,474)</u>	<u>(335,474)</u>	<u>16,924</u>	<u>16,924</u>	<u>18,423</u>
Fund Balance, July 1	<u>335,474</u>	<u>335,474</u>	<u>353,897</u>	<u>18,423</u>	<u>335,474</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,821</u>	<u>\$ 35,347</u>	<u>\$ 353,897</u>

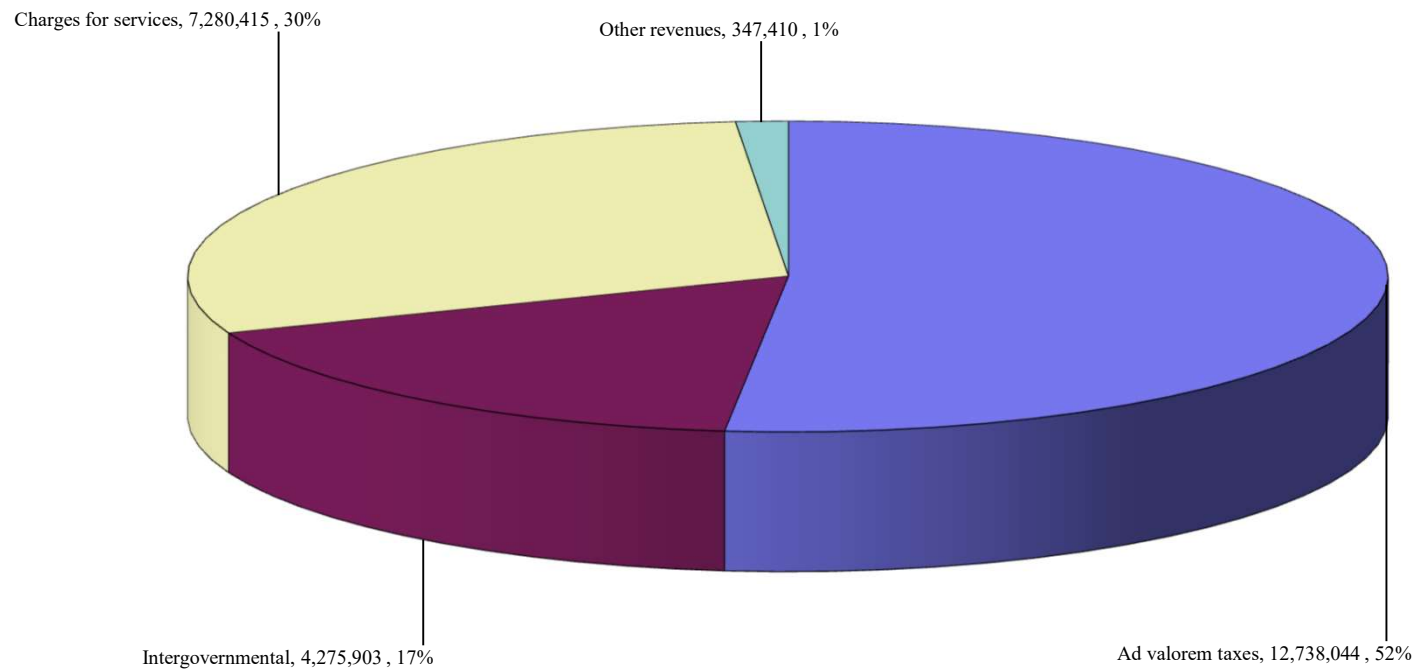
EAST FORK FIRE PROTECTION DISTRICT
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - LAST EIGHT YEARS
(Unaudited)



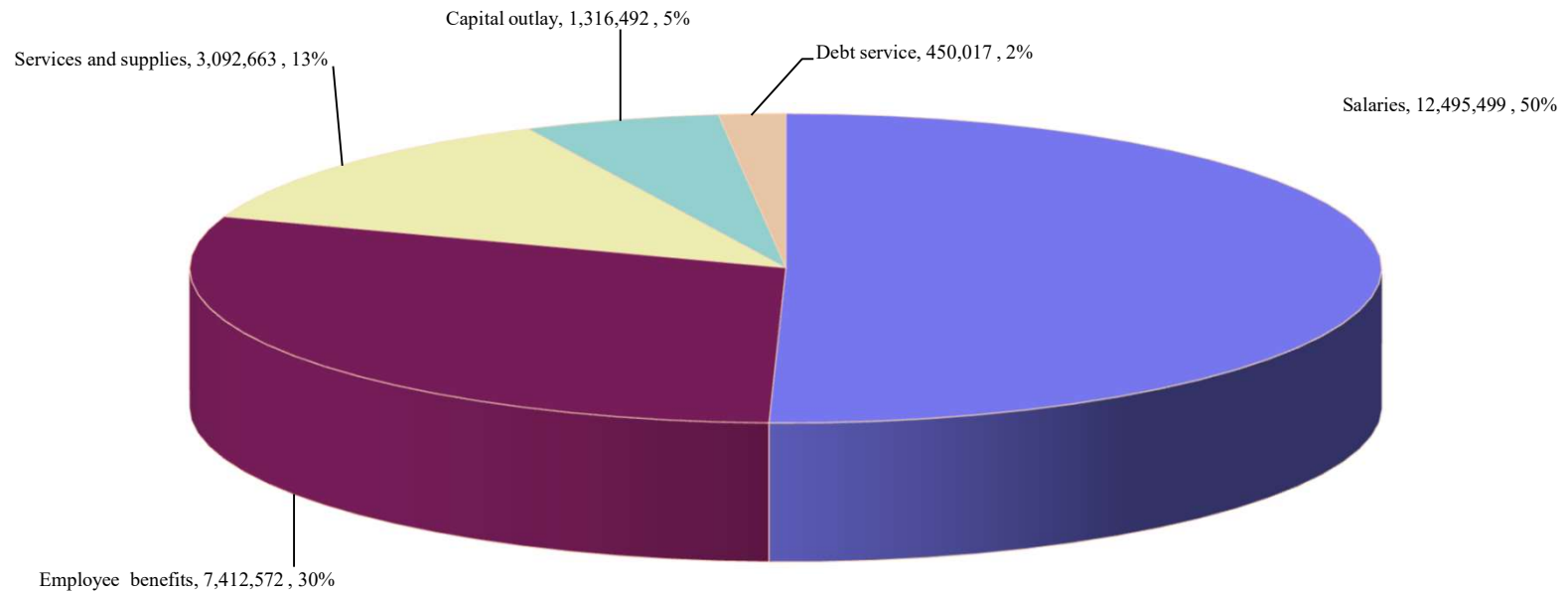
EAST FORK FIRE PROTECTION DISTRICT
GENERAL FUND
ENDING FUND BALANCES - LAST EIGHT YEARS
(Unaudited)



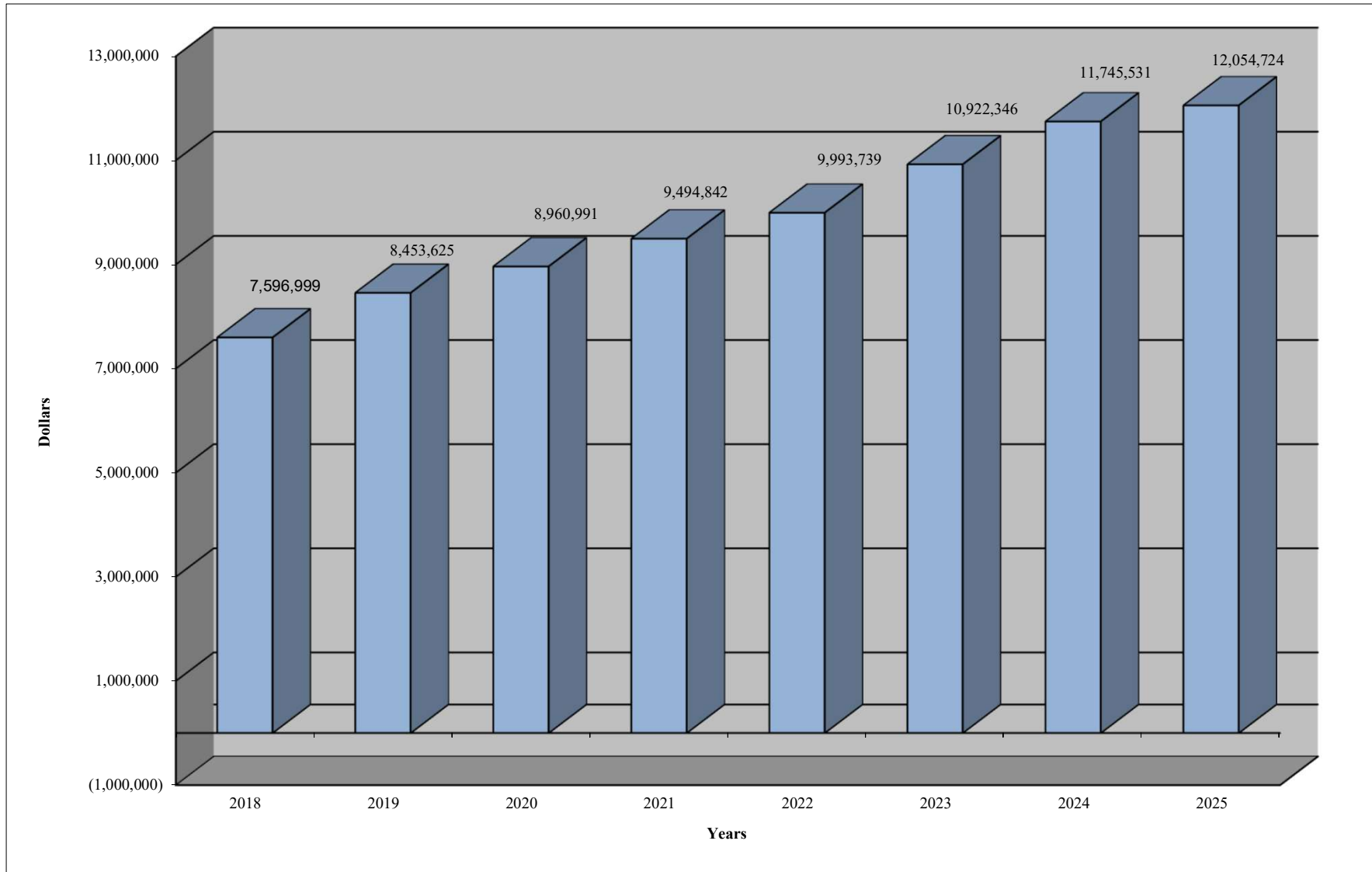
EAST FORK FIRE PROTECTION DISTRICT
GENERAL FUND
REVENUES BY MAJOR SOURCE
(Unaudited)



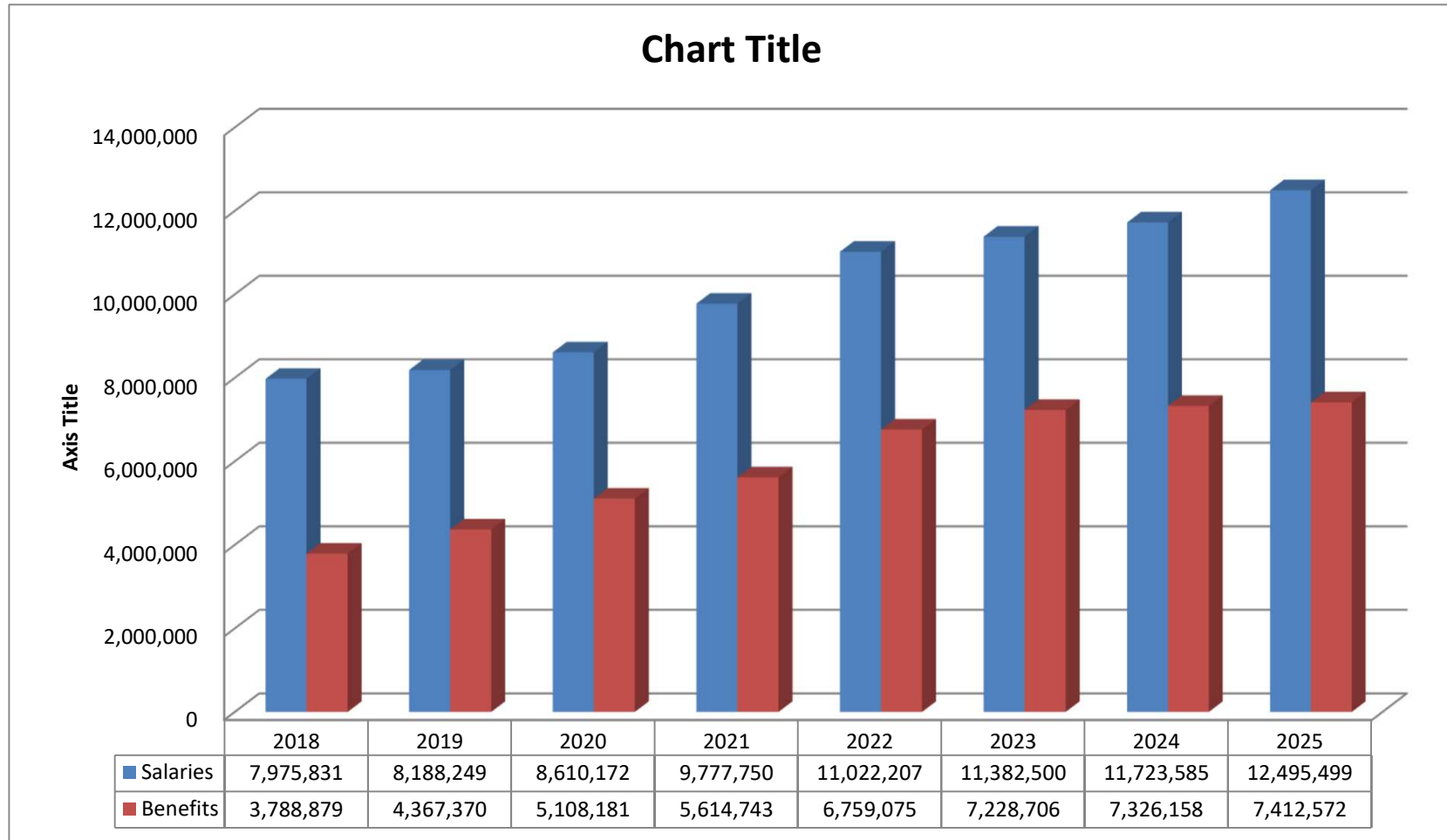
EAST FORK FIRE PROTECTION DISTRICT
GENERAL FUND
EXPENDITURES BY OBJECT
(Unaudited)



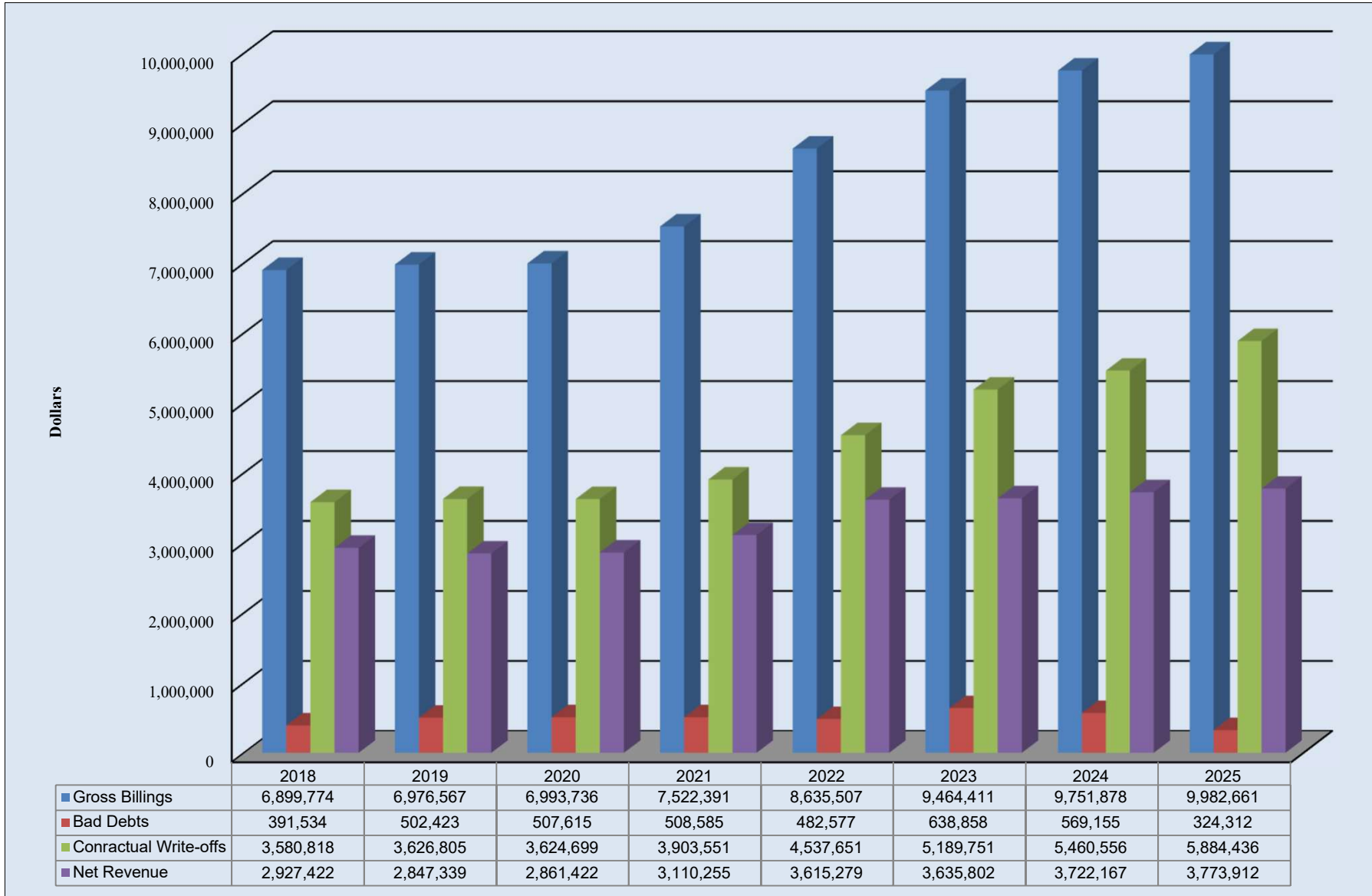
EAST FORK FIRE PROTECTION DISTRICT
GENERAL FUND
AD VALOREM TAX REVENUE - LAST EIGHT YEARS
(Unaudited)



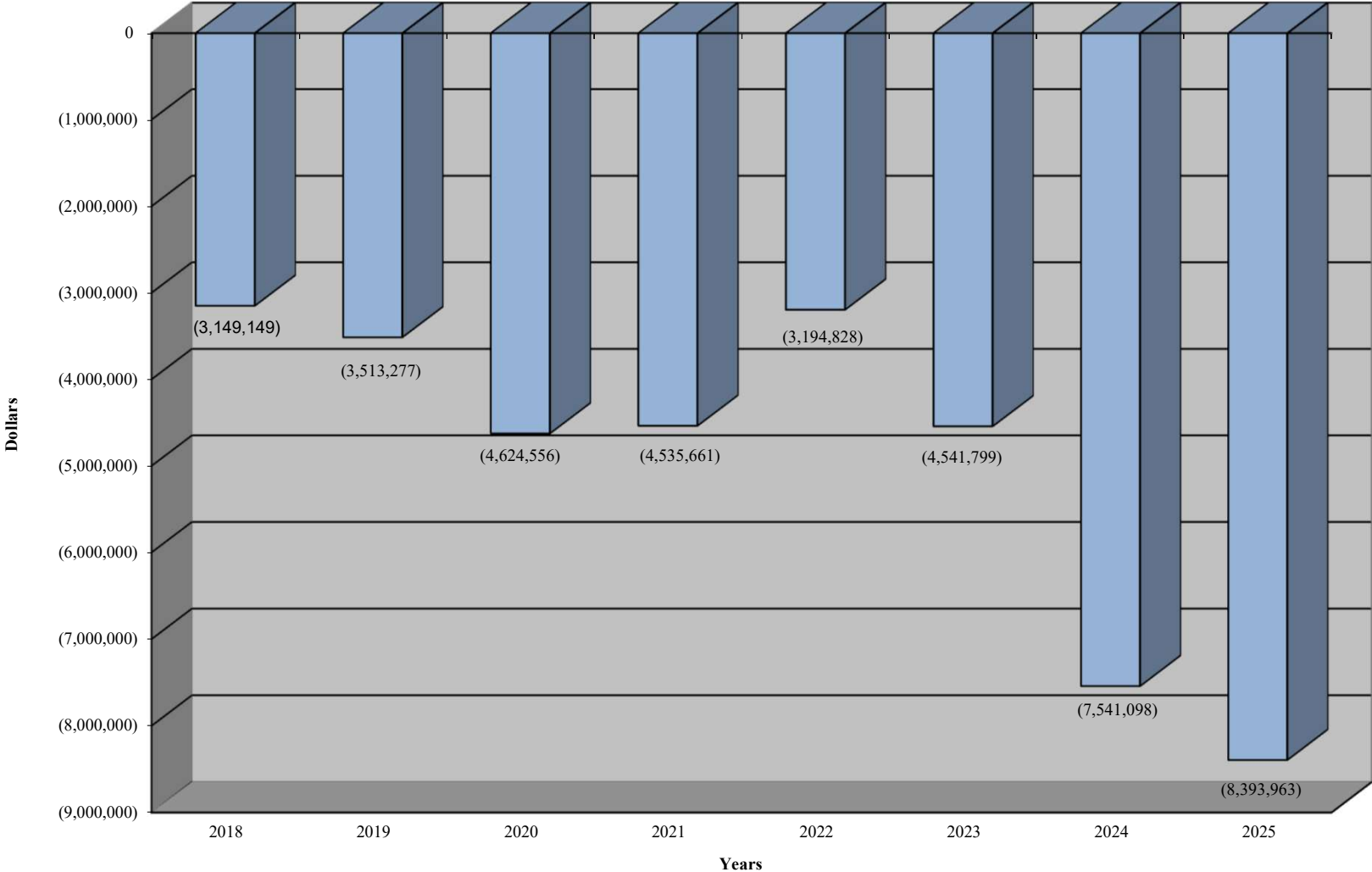
EAST FORK FIRE PROTECTIN DISTRICT
GENERAL FUND -
SALARIES AND BENEFITS
(Unaudited)



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 EIGHT YEARS
(Unaudited)



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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, 2025, 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 14, 2025.

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.

Report on 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 dark ink that reads "Sciarani & Co." in a cursive script.

Yerington, Nevada
November 14, 2025

EAST FORK FIRE PROTECTION DISTRICT, NEVADA
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

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
FOR THE YEAR ENDED JUNE 30, 2024

B. Findings – Financial Statement Audit

No prior year audit findings were reported.



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, 2025 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, 2025 (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, 2025 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 14, 2025

EAST FORK FIRE PROTECTION DISTRICT
INDEPENDENT AUDITOR'S COMMENTS
JUNE 30, 2025

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, 2024.

Current Year Audit Recommendations

The Schedule of Findings and Responses included in this audit report would provide a listing of our current year recommendations.

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Update on the status of the Wildland Fuels program including but not limited to seasonals, grants and programs. (Alan Ernst, District Fire Chief) 15 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:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **Time Required:** 15 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** The seasonal workforce is expected to be laid off by November 26 as they have exhausted their 6 months of useable work in the fiscal year. The current plan is to hire all seasonal staff in April of 2026. Four seasonals to staff the engines and 6 seasonals to staff the joint hand crew with NDF.

Funds:

Grant Funds acquired:

- Disaster Funds- \$854,097
- Genoa- \$70,000
- Sierra Country- \$92,000
- SFA (NDF)- Up to 3 years of work amount unknown

Grant Funds in progress:

- CWDG- Application opens Dec. 25, 2025 up to 10 million

Contract Funds:

- Clear Creek- \$77,900
- NV Energy- TBD

Total funds acquired- \$1,093,997

Completed Grants:

- Autumn Hills- October 2025

Billable Projects: As Part of the joint hand crew project with NDF and outlined in the EFFPD & NDF Annual Operating Plan (still in progress), EFFPD personnel will be billing NDF projects at full rate through the FBS system as part of the cost share agreement. The personnel that NDF are hiring are in a specific budget account that is revenue mandated, which forces this crew to bill at minimum 80% of their time when not on a billable incident. There are currently several long-term projects that NDF has that our personnel will be working on which include: Spooner Timber Stand Improvement (TSI), Hannahs Burn Project, NV State Parks TSI and Job's Peak Pile Burning.

Misc. Projects:

- Douglas County CWPP (ongoing)
- 5 yr Wildfire and Fuels Strategic Plan (ongoing)
- EFFPD & NDF Partnership

General Update: The Fire and Fuels Program continues to make significant progress in strengthening wildfire resilience and community safety across Douglas County. Over the past year, the program successfully completed the Autumn Hills Shaded Fuel Break Grant Project, a major fuels reduction effort designed to enhance community protection and improve firefighter access and operational effectiveness in the wildland–urban interface.

A key factor in the project’s rapid and efficient completion was the District’s purchase of a masticator. The addition of this equipment significantly increased the District’s operational capacity, reduced project timelines, and lowered overall costs. The masticator has since become a cornerstone of the Fire and Fuels Program’s mechanical fuels reduction capabilities and was a primary factor contributing to eligibility for the Disaster Funds Grant.

In addition, work is underway on the Clear Creek Fuels Reduction Project, currently being implemented through a contracted agreement. The program has also recently executed the Supplemental Project Agreement with NDF for the Disaster Funds and work on those projects can begin immediately. These projects focus on reducing hazardous fuels in a high-risk area identified through prior planning efforts and will contribute to landscape-level fire mitigation and long-term ecosystem health.

Another major initiative in progress is the development of the Countywide Community Wildfire Protection Plan (CWPP), which has been identified as a high priority. The CWPP provides a collaborative framework for assessing wildfire risk, identifying at-risk communities, prioritizing fuels reduction projects, and aligning local, state, and federal resources to achieve shared fire adaptation goals. The benefits of an updated CWPP include improved eligibility for state and federal grant funding, stronger interagency coordination, increased public engagement, and a unified approach to wildfire preparedness, prevention, and response.

The Fire and Fuels Division is also developing a five-year strategic plan, which will establish program priorities, project schedules, and performance measures to guide wildfire mitigation and community risk reduction activities through 2030.

Additionally, the District’s off-district fire assignments this year have contributed significantly to operational funding and experience. Personnel billed \$101,002 and equipment billed \$203,422, with several additional incidents still pending billing. These deployments provide valuable incident experience for staff while generating revenue that supports ongoing program sustainability and equipment readiness.

Finally, the District has entered into a partnership with the Nevada Division of Forestry (NDF) to establish an interagency Genoa Peak Hand crew, jointly staffed by personnel from both organizations. This collaboration expands the District’s operational capacity for fuels reduction, wildfire response, and resource management while offering enhanced training and professional development opportunities for personnel.

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to allow District Administration to hire two additional full-time Fuels Crew members with a total cost allocation not to exceed \$154,936 annually. (Alan Ernst, District Fire Chief) 15 minutes.
2. **Recommended Motion:** Motion to allow District Administration to hire two additional full-time Fuels Crew members with a total cost allocation not to exceed \$154,936 annually.
3. **Funds Available:** Yes **Amount:** Not to exceed \$154,936 annually
Fund Name: General **Account Number:** 510.000
4. **Prepared by:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **Time Required:** 15 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** The East Fork Fire Protection District (EFFPD) Fuels Program, in partnership with the Nevada Division of Forestry (NDF), is establishing a joint interagency hand crew to be staffed year-round out of Station 15. The crew will be equally staffed by personnel from both agencies, with half from NDF and half from EFFPD. Two additional full-time positions will be added to support East Fork's portion of the hand crew and to provide ongoing fuels management efforts throughout the county.

The Fuels Management Program is responsible for planning and implementing vegetation management projects aimed at reducing wildfire risk, improving ecosystem health, and protecting critical infrastructure and communities. In recent years, the demand for fuels reduction work has increased substantially due to prolonged drought conditions, heightened wildfire frequency and severity, and expanded state and federal funding opportunities for wildfire mitigation projects.

When not assigned to wildfire incidents, the hand crew will primarily work on NDF and grant-funded projects, allowing East Fork to recover approximately 100% of staffing costs for 80% of their time or more.

Currently, the Fuels Program operates with limited staffing, relying heavily on seasonal and temporary employees to complete prescribed burns, mechanical thinning, and defensible space maintenance. This staffing model restricts program capacity, continuity, and efficiency—particularly during peak operational periods and complex project implementation. The addition of two full-time Fuels Crew Members will provide essential year-round capacity, ensuring the safe, efficient, and effective execution of fuels reduction projects.

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. (John Bellona, 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:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **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.

Agenda Item # 11

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. (John Bellona, 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:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **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.

Agenda Item # 12

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Reports/updates from District Board Members and the Fire Chief 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. (John Bellona, 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:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **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 the Fire Chief 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.

Agenda Item # 13

FIRE CHIEF'S MESSAGE

As we move into another busy season, I want to take a moment to share some important updates and highlights from across the East Fork Fire Protection District.

First, I'm pleased to announce that the District Board of Directors has formally adopted the new Fire Code and updated fee structures. These updates reflect our ongoing commitment to public safety, alignment with regional standards, and ensuring our district is well-equipped to meet the needs of a growing and evolving community. This adoption marks a significant step forward in maintaining consistency and supporting sustainable fire prevention and response efforts.

This month, we also partnered with the University of Nevada, Reno and the Living with Fire Program to host a live fuels-mastication demonstration. This event provided an excellent opportunity to highlight proactive approaches to vegetation management and wildfire risk reduction. It was great to see our community and partners come together to learn about real-world applications of fuels management techniques.

Additionally, I'm proud to share that we have issued new personal protective equipment (PPE) to our members. Investing in high-quality PPE is an investment in the safety, health, and effectiveness of our personnel—ensuring that every member is ready and protected when responding to any incident.

Over the past month, our crews also responded to several critical incidents, including a flash flooding event and multiple emergencies that required the assistance of Air 12. These incidents underscore both the diversity of emergencies we face and the exceptional skill and dedication of our responders. I am incredibly proud of how our teams performed under challenging conditions, providing the highest level of service to our community.

Thank you to our members, partners, and residents for your continued support. Together, we're building a stronger, safer community through teamwork, preparedness, and professionalism.



HUMAN RESOURCE/ADMINISTRATION

Congratulations

Please join us in congratulating Jolene Polish on her well-deserved promotion to Board Clerk/Administrative Specialist, Erica Amatore on Accounting Specialist, and Anthony Seghieri on his new role as Executive Program Manager. We're thrilled to see all take on their new role and continue contributing their expertise and enthusiasm to our organization.

November Anniversaries/Retirement

The District proudly recognizes the following team members for their dedicated service and continued commitment.

Service Anniversaries

- Shawn Jackson-14 years-November 7
- Nick Thun-4 years-November 17
- Ralph Thomas-13 years-November 20

Retirement

- Aaron Ghysels-over 18 years

Significant Incidents and Updates

Call Summary:

- Total Calls for Service: 607
- YTD: 6,117

Major Incidents:

- EF Paramedics performed a cricothyrotomy in the field. This surgical procedure is extremely rare, our crew conducted this successful lifesaving procedure in challenging conditions
- UTV was utilized to quickly find victims of a rollover vehicle accident on Sunrise Pass.
- EMS call in Southern Douglas County-typically a 45-minute response for station 4. Air12 responded and arrived before our first responders. Transported to local hospital.



Risk Management/Safety

Safety Topic for September:

- Battery Energy Storage Systems and EV Hazards

Work-Related Injuries for August:

- 2 Reportable with Treatment (no lost time)
- 6 Report Only - (4 were related to low-risk medical exposure)



FIRE PREVENTION

CURRENT PROJECTS

- 2024 Code amendments to County
- New fees and fee schedule in place

UPDATES

- Construction inspections are continuing
- Annual inspections in process
- First Due training on new modules

LOOKING AHEAD AT SUBMITTALS

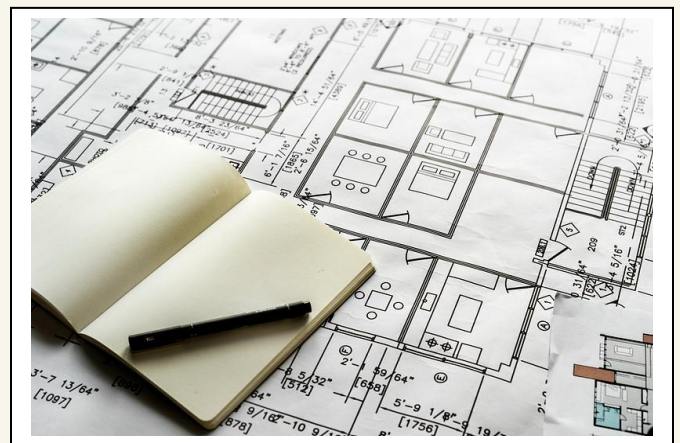
- Congregate living compound
- EFFPD helipad

PLAN REVIEW: August

- 51 submitted
- 59 approved

INSPECTION: August

- 102 annual inspections
- 20 construction inspections



EFFPD

BUSINESS OPERATIONS

WHAT'S NEW

- Fleet
 - Type 3 remount upgrades
 - iPads purchased to phase out current MDC
 - Apparatus Committee- Working on a plan to rehab the existing squads
 - Contract submitted for rescue re-mount
- Facilities
 - Station level training this month for Alerting System
 - Pavement sealing continues
 - Quotes out for Station upgrades in line with Station Habitability
- Community
 - The Explorer program is holding their first meeting this month

FINANCE DIVISION

Updates:

- ❖ Welcome Erica Amatore to Finance Accounting Specialist I position
- ❖ Continuation of the Annual Audit
- ❖ Quarterly Economic Survey Completed for Q1



East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to adjourn the East Fork Fire Protection District Board Meeting. (John Bellona, President) 5 minutes.
2. **Recommended Motion:** Motion to adjourn the East Fork Fire Protection District Board Meeting.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Alan Ernst, District Fire Chief
5. **Meeting Date:** November 18, 2025 **Time Required:** 5 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** Motion to adjourn the East Fork Fire Protection District Board Meeting.

Agenda Item # 14